

Official Journal of the European Union

L 250



English edition

Legislation

Volume 60

28 September 2017

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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 IMPLEMENTING REGULATION (EU) 2017/1758

of 27 September 2017

laying down form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the EAGF and the EAFRD as well as for monitoring and forecasting purposes

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ⁽¹⁾, and in particular Article 104 thereof,

Whereas:

- (1) In accordance with Article 31(1) of Commission Implementing Regulation (EU) No 908/2014 ⁽²⁾, the form and content of the accounting information referred to in Article 30(1)(c) of that Regulation and the way it is to be forwarded to the Commission are to be those provided in accordance with Commission Implementing Regulation (EU) 2016/1813 ⁽³⁾.
- (2) The Annexes to Implementing Regulation (EU) 2016/1813 cannot be used for their intended purposes in the financial year 2018. Implementing Regulation (EU) 2016/1813 should therefore be repealed and replaced by a new regulation setting out the form and content of the accounting information for that financial year.
- (3) The measures provided for in this Regulation are in accordance with the opinion of the Agricultural Funds Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The form and content of the accounting information referred to in Article 30(1)(c) of Implementing Regulation (EU) No 908/2014 and the way it is to be forwarded to the Commission shall be as set out in Annexes I (X Table), II (Technical specifications for the transfer of computer files concerning EAGF and EAFRD expenditure), III (Aide-mémoire) and IV (Structure of EAFRD budget codes (F109)) to this Regulation.

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p. 59).

⁽³⁾ Commission Implementing Regulation (EU) 2016/1813 of 7 October 2016 laying down form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the EAGF and the EAFRD as well as for monitoring and forecasting purposes (OJ L 278, 14.10.2016, p. 1).

Article 2

Implementing Regulation (EU) 2016/1813 is repealed with effect from 16 October 2017.

Article 3

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

It shall apply from 16 October 2017.

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

Done at Brussels, 27 September 2017.

For the Commission

The President

Jean-Claude JUNCKER

ANNEX I

X-TABLE
Financial year 2018

2018	A↓	2017	A↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F207	F220	F221
05020101	1000	05020101	1000	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020101	1003	05020101	1003	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020102	1011	05020102	1011																				
05020102	1013	05020102	1013																				
05020201	1850	05020201	1850	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020300	3010	05020300	3010	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020300	3011	05020300	3011	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020300	3012	05020300	3012	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020300	3013	05020300	3013	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020300	3014	05020300	3014	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020499	3100	05020499	3100	X	X	X				X		X	X	X		X	X	X	X	X			
05020501	1100	05020501	1100	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020503	1112	05020503	1112	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020599	0000	05020599	0000	X	X	X				X		X	X	X	X	X	X	X	X	X			
05020603	0000	05020603	0000	X	X	X				X		X	X	X		X	X	X	X	X			
05020605	1211	05020605	1211	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05020699	0000	05020699	0000	X	X					X		X	X	X		X	X	X	X	X			
05020699	1240	05020699	1240	X	X	X				X		X	X	X	X	X	X	X	X	X			
05020703	0000	05020703	0000	X	X	X	X		X	X		X	X	X		X	X	X	X	X	X		

2018	A↓	2017	A↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F207	F220	F221
05020799	1409	05020799	1409	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05020803	0000	05020803	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05020803	1502	05020803	1502	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05020811	0000	05020811	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05020811	1509	05020811	1509	X	X		X		X	X		X	X	X	X	X	X	X	X	X	X		
05020812	0000	05020812	0000	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05020899	0000	05020899	0000	X	X					X		X	X	X		X	X	X	X	X	X		
05020899	1500	05020899	1500	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020899	1510	05020899	1510	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05020899	1515	05020899	1515	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05020908	0000	05020908	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X		
05020999	0000	05020999	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X		
05020999	1600	05020999	1600	D	D	D	D		D	D		D	D	D		D	D	D	D	D			
05020999	1610	05020999	1610	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05020999	1630	05020999	1630	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05020999	1640	05020999	1640	D	D	D				D		D	D	D	D	D	D	D	D	D	D		
05020999	1650	05020999	1650	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05020999	1690	05020999	1690	X	X					X		X	X	X		X	X	X	X	X			
05021001	3800	05021001	3800	X	X	X				X		X	X	X	X	X	X	X	X	X			
05021001	3801	05021001	3801	X	X	X				X		X	X	X	X	X	X	X	X	X			
05021103	0000	05021103	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05021104	0000	05021104	0000	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05021199	0000	05021199	0000	D	D					D		D	D	D		D	D	D	D	D			

2018	A↓	2017	A↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F207	F220	F221
05021199	1300	05021199	1300	X	X		X		X	X		X	X	X	X	X	X	X	X	X	X		
05021201	2000	05021201	2000	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021201	2002	05021201	2002	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021201	2003	05021201	2003	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021202	0000	05021202	0000	X	X	X				X		X	X	X		X	X	X	X	X			
05021202	2011	05021202	2011																				
05021202	2012	05021202	2012																				
05021202	2013	05021202	2013																				
05021204	2030	05021204	2030	X	X	X				X		X	X	X		X	X	X	X	X			
05021208	3120	05021208	3120	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05021299	0000	05021299	0000																				
05021301	2100	05021301	2100	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021304	2101	05021304	2101	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021399	0000	05021399	0000																				
05021399	2190	05021399	2190	X	X					X		X	X	X		X	X	X	X	X			
05021499	0000																						
05021501	2300	05021501	2300	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021502	2301	05021502	2301	X	X	X				X		X	X	X	X	X	X	X	X	X	X		
05021505	2311	05021505	2311	X	X	X	X		X	X		X	X	X		X	X	X	X	X			
05021506	2320	05021506	2320	X	X					X		X	X	X		X	X	X	X	X	X		
05021599	0000	05021599	0000																				
05030101	0000	05030101	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030102	0000	05030102	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		

2018	A↓	2017	A↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F207	F220	F221
05030102	0010	05030102	0010	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030103	0000	05030103	0000	D	D	D	D	D		D		D	D	D		D	D	D	D	D	D		
05030104	0000	05030104	0000	D	D	D	D	D		D		D	D	D	D	D	D	D	D	D	D		
05030105	0000	05030105	0000	D	D	D	D	D		D		D	D	D		D	D	D	D	D	D		
05030106	0000	05030106	0000	D	D	D	D	D		D		D	D	D	D	D	D	D	D	D	D		
05030107	0000	05030107	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030110	0010	05030110	0010	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030111	0000	05030111	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030112	0000	05030112	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030113	0000	05030113	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030199	0000	05030199	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030199	0103			A	A	A	A	A		A		A	A	A		A	A	A	A	A	A		
05030199	0104			A	A	A	A	A		A		A	A	A	A	A	A	A	A	A	A		
05030199	0105			A	A	A	A	A		A		A	A	A		A	A	A	A	A	A		
05030199	0106			A	A	A	A	A		A		A	A	A	A	A	A	A	A	A	A		
05030206	2120	05030206	2120	D	D		D	D	D	D		D	D	D		D	D	D	D	D	D		
05030207	2121	05030207	2121	D	D		D	D	D	D		D	D	D		D	D	D	D	D	D		
05030213	2220	05030213	2220	D	D		D	D	D	D		D	D	D		D	D	D	D	D	D		
05030214	2221	05030214	2221	D	D		D	D	D	D		D	D	D		D	D	D	D	D	D		
05030228	1420	05030228	1420	D	D	D	D	D	D	D		D	D	D	D	D	D	D	D	D	D		
05030240	0000	05030240	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X
05030244	0000	05030244	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030250	0000	05030250	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		

2018	A↓	2017	A↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F207	F220	F221
05030252	0000	05030252	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030260	0000	05030260	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030261	0000	05030261	0000	X	X	X	X	X	A	X		X	X	X		X	X	X	X	X	X		
05030299	0000	05030299	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0001	05030299	0001	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0004	05030299	0004	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0005	05030299	0005	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0008	05030299	0008	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0010	05030299	0010	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0018	05030299	0018	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0019	05030299	0019	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0021	05030299	0021	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X	X	X
05030299	0022	05030299	0022	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X	X	X
05030299	0024	05030299	0024	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0025	05030299	0025	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0026	05030299	0026	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0036	05030299	0036	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0039	05030299	0039	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	0041	05030299	0041	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X		
05030299	0042	05030299	0042	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X		
05030299	0043	05030299	0043	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X		
05030299	0051	05030299	0051	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	1310	05030299	1310	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		

2018	A↓	2017	A↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F207	F220	F221
05030299	1420			A	A	A	A	A	A	A		A	A	A	A	A	A	A	A	A	A		
05030299	2120			A	A		A	A	A	A		A	A	A		A	A	A	A	A	A		
05030299	2121			A	A		A	A	A	A		A	A	A		A	A	A	A	A	A		
05030299	2125	05030299	2125	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	2128	05030299	2128	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	2220			A	A		A	A	A	A		A	A	A		A	A	A	A	A	A		
05030299	2221			A	A		A	A	A	A		A	A	A		A	A	A	A	A	A		
05030299	2222	05030299	2222	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		
05030299	3900	05030299	3900	X	X					X		X	X	X		X	X	X	X	X	X		
05030299	3910	05030299	3910	D	D	D	D	D	D	D		D	D	D		D	D	D	D	D	D		
05030300	0000	05030300	0000	X	X	X				X		X	X	X		X	X	X	X	X	X		
05030900	0000	05030900	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		
05040114	0000	05040114	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		
05046001		05046001		X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X
05070106		05070106																					
05070107		05070107																					
05070200		05070200																					
67010000	0000	67010000	0000																				
67020000	0000	67020000	0000	X	X					X		X	X	X		X	X	X	X	X			
67030000	2071	67030000	2071	X	X	X				X		X	X	X	X	X	X	X	X	X	X		

2018	A↓	2017	A↓	F222B	F222C	F300	F300B	F301	F304	F307	F500	F502	F503	F508A	F508B	F509A	F510	F511	F531	F532	F533	F600
05020101	1000	05020101	1000			X					X							X				X
05020101	1003	05020101	1003			X					X							X				X
05020102	1011	05020102	1011																			
05020102	1013	05020102	1013																			
05020201	1850	05020201	1850			X					X							X				X
05020300	3010	05020300	3010			X					X							X				X
05020300	3011	05020300	3011			X					X							X				X
05020300	3012	05020300	3012			X					X							X				X
05020300	3013	05020300	3013			X					X							X				X
05020300	3014	05020300	3014			X					X							X				X
05020499	3100	05020499	3100			X			X	X		X					X					
05020501	1100	05020501	1100			X					X							X				X
05020503	1112	05020503	1112			X			X	X	X	X	X				X	X				
05020599	0000	05020599	0000			X			X	X		X	X				X	X				
05020603	0000	05020603	0000			X		X	X	X	X	X	X				X					
05020605	1211	05020605	1211			X	X		X	X	X	X	X					X				X
05020699	0000	05020699	0000								X	X										
05020699	1240	05020699	1240			X	X		X	X	X	X						X				X
05020703	0000	05020703	0000			X	X		X	X		X	X				X	X				

2018	A↓	2017	A↓	F222B	F222C	F300	F300B	F301	F304	F307	F500	F502	F503	F508A	F508B	F509A	F510	F511	F531	F532	F533	F600
05020799	1409	05020799	1409			X			X	X	X											
05020803	0000	05020803	0000			X	X		X	X												
05020803	1502	05020803	1502			X	X		X	X												
05020811	0000	05020811	0000			X	X		X	X												
05020811	1509	05020811	1509			X	X		X	X												
05020812	0000	05020812	0000			X			X	X	X	X	X				X	X				
05020899	0000	05020899	0000								X	X										
05020899	1500	05020899	1500			X					X							X				X
05020899	1510	05020899	1510			X					X							X				X
05020899	1515	05020899	1515			X	X		X	X	X	X	X					X				
05020908	0000	05020908	0000			X	X		X	X	X	X		X	X	X	X	X	X	X	X	X
05020999	0000	05020999	0000			X	X		X	X	X	X		X	X	X	X	X				X
05020999	1600	05020999	1600			D					D							D				D
05020999	1610	05020999	1610			X	X	X	X	X	X	X					X				X	
05020999	1630	05020999	1630			X	X		X	X	X	X					X	X	X	X	X	X
05020999	1640	05020999	1640			D	D		D	D	D			D	D	D	D	D			D	D
05020999	1650	05020999	1650			X	X		X	X	X			X	X	X	X	X			X	
05020999	1690	05020999	1690								X	X										
05021001	3800	05021001	3800														X					
05021001	3801	05021001	3801														X					
05021103	0000	05021103	0000			X	X		X	X	X	X						X				
05021104	0000	05021104	0000			X	X		X	X	X	X					X	X				X
05021199	0000	05021199	0000			D	D				D	D										

2018	A↓	2017	A↓	F222B	F222C	F300	F300B	F301	F304	F307	F500	F502	F503	F508A	F508B	F509A	F510	F511	F531	F532	F533	F600
05021199	1300	05021199	1300			X	X		X	X	X	X						X				X
05021201	2000	05021201	2000			X					X							X				X
05021201	2002	05021201	2002			X					X							X				X
05021201	2003	05021201	2003			X					X							X				X
05021202	0000	05021202	0000					X			X	X	X				X					
05021202	2011	05021202	2011																			
05021202	2012	05021202	2012																			
05021202	2013	05021202	2013																			
05021204	2030	05021204	2030					X			X	X	X				X					
05021208	3120	05021208	3120			X			X	X	X	X	X				X	X				
05021299	0000	05021299	0000																			
05021301	2100	05021301	2100			X					X							X				X
05021304	2101	05021304	2101			X					X							X				X
05021399	0000	05021399	0000																			
05021399	2190	05021399	2190			X	X				X	X										
05021499	0000																					
05021501	2300	05021501	2300			X					X							X				X
05021502	2301	05021502	2301			X			X	X	X	X	X				X					
05021505	2311	05021505	2311			X					X							X				X
05021506	2320	05021506	2320			X			X	X												
05021599	0000	05021599	0000																			
05030101	0000	05030101	0000			X	X		X	X				X	X	X						X
05030102	0000	05030102	0000			X	X		X	X												X

2018	A↓	2017	A↓	F222B	F222C	F300	F300B	F301	F304	F307	F500	F502	F503	F508A	F508B	F509A	F510	F511	F531	F532	F533	F600
05030102	0010	05030102	0010			X	X		X	X												X
05030103	0000	05030103	0000			D	D		D			D	D									D
05030104	0000	05030104	0000			D	D		D	D		D	D	D	D	D		D				D
05030105	0000	05030105	0000			D	D		D	D		D	D									D
05030106	0000	05030106	0000			D	D		D	D				D	D	D		D				D
05030107	0000	05030107	0000			X	X		X	X												X
05030110	0010	05030110	0010			X	X		X	X												X
05030111	0000	05030111	0000			X	X		X	X												X
05030112	0000	05030112	0000			X	X		X	X												X
05030113	0000	05030113	0000			X	X		X	X												X
05030199	0000	05030199	0000			X	X		X	X	X	X	X	X	X	X		X				X
05030199	0103					A	A		A			A	A									A
05030199	0104					A	A		A	A		A	A	A	A	A		A				A
05030199	0105					A	A		A	A		A	A									A
05030199	0106					A	A		A	A				A	A	A		A				A
05030206	2120	05030206	2120			D	D		D	D		D	D									D
05030207	2121	05030207	2121			D	D		D	D		D	D									
05030213	2220	05030213	2220			D	D		D	D		D	D									D
05030214	2221	05030214	2221			D	D		D	D		D	D									
05030228	1420	05030228	1420			D	D		D	D	D	D	D					D				
05030240	0000	05030240	0000	X	X	X	X		X	X		X	X	X	X	X		X				X
05030244	0000	05030244	0000			X	X		X	X	X	X	X									X
05030250	0000	05030250	0000			X	X		X	X	X											X

2018	A↓	2017	A↓	F222B	F222C	F300	F300B	F301	F304	F307	F500	F502	F503	F508A	F508B	F509A	F510	F511	F531	F532	F533	F600
05030252	0000	05030252	0000			X	X		X	X	X											X
05030260	0000	05030260	0000			X	X		X	X	D											X
05030261	0000	05030261	0000			X	X		X	X												X
05030299	0000	05030299	0000			X	X		X			X	X	X	X	X		X				X
05030299	0001	05030299	0001			X	X		X					X	X	X						X
05030299	0004	05030299	0004			X	X		X					X	X	X		X				X
05030299	0005	05030299	0005			X	X	X	X	X	X	X	X	X	X	X		X				X
05030299	0008	05030299	0008			X	X		X	X		X	X									X
05030299	0010	05030299	0010			X	X		X	X		X	X									X
05030299	0018	05030299	0018			X	X		X	X		X	X					X				X
05030299	0019	05030299	0019			X	X		X					X	X	X		X				X
05030299	0021	05030299	0021	X	X	X	X		X	X	X	X	X	X	X	X		X				X
05030299	0022	05030299	0022	X	X	X	X		X	X	X	X		X	X	X		X				X
05030299	0024	05030299	0024			X	X		X					X	X	X		X				X
05030299	0025	05030299	0025			X	X		X					X	X	X		X				X
05030299	0026	05030299	0026			X	X		X					X	X	X		X				X
05030299	0036	05030299	0036			X	X		X	X												X
05030299	0039	05030299	0039			X	X		X	X		X	X									X
05030299	0041	05030299	0041			X	X		X	X	X	X	X	X	X	X		X				X
05030299	0042	05030299	0042			X	X		X	X	X	X	X	X	X	X		X				X
05030299	0043	05030299	0043			X	X		X	X				X	X	X		X				X
05030299	0051	05030299	0051			X	X		X					X	X	X						X
05030299	1310	05030299	1310			X	X		X					X	X	X		X				X

2018	A↓	2017	A↓	F222B	F222C	F300	F300B	F301	F304	F307	F500	F502	F503	F508A	F508B	F509A	F510	F511	F531	F532	F533	F600
05030299	1420					A	A		A	A	A	A	A					A				
05030299	2120					A	A		A	A		A	A									A
05030299	2121					A	A		A	A		A	A									
05030299	2125	05030299	2125			X			X	X		X	X									X
05030299	2128	05030299	2128			X	X		X	X		X	X									X
05030299	2220					A	A		A	A		A	A									A
05030299	2221					A	A		A	A		A	A									
05030299	2222	05030299	2222			X	X		X	X		X	X									X
05030299	3900	05030299	3900			X	X		X	X												
05030299	3910	05030299	3910			D	D		D	D	D				D	D						D
05030300	0000	05030300	0000			X	X		X													
05030900	0000	05030900	0000			X	X		X	X												
05040114	0000	05040114	0000						X	X	X						X					X
05046001		05046001		X	X	X	X	X	X	X	X						X					X
05070106		05070106																				
05070107		05070107																				
05070200		05070200																				
67010000	0000	67010000	0000																			
67020000	0000	67020000	0000								X											
67030000	2071	67030000	2071														X					

ANNEX II

Technical specifications for the transfer of computer files concerning the EAGF and the EAFRD expenditure

INTRODUCTION

These technical specifications apply in respect of the financial year 2017, which commenced on 16 October 2016.

1. Transfer medium

The coordinating body of the Member State must transfer the computer files and the relating documentation to the Commission through STATEL/eDAMIS or any information system enabling electronic exchanges of information in respect of EAGF/EAFRD financial expenditure declarations. The Commission shall only support one installation of STATEL/eDAMIS per Member State. The latest eDAMIS client and more information on the use of STATEL/eDAMIS shall be downloaded from the CIRCABC website of the agricultural funds.

2. Computer file structure

- 2.1. The Member State must create a computer record for each individual component of the EAGF/EAFRD payments and receipts. These components are the individual items of which the payment (receipt) to (from) the beneficiary consists.
- 2.2. The records must have a flat file structure. If fields have more than one value, separate records containing all data fields are required. Ensure that no double counting occurs ⁽¹⁾.
- 2.3. All information for the same category of payments or receipts must be contained in the same computer file. Separate files relating to the same payments (e.g. for traders or inspections, or for basic and measure data) are not allowed.
- 2.4. The computer files must have the following characteristics:

The first record in the file (header row) contains the file description. The field names comprise an 'F' followed by the field number used in Annex I (the 'X-table'). Only field names existing in that Annex are allowed.

The following records in the file are data (data rows), in the order indicated by the first record describing the file structure.

The fields are separated by a semicolon (;). The header row and data rows shall all contain the same number of semicolons. In the data rows, empty fields appear as a double semicolon (;;) within the record, or as a single semicolon (;) at the end of the record.

Records vary in length. Each record ends with a code 'CR LF' or 'Carriage Return — Line Feed' (in hexadecimal: '0D 0A'). The header row never ends on a ';'. Data rows only end on a ';' if the last field is empty.

The file is in ASCII coding according to the following table. Other codes (such as EBCDIC, TAR, ZIP, etc.) are not accepted:

code	Member State
ISO 8859-1	BE, DK, DE, ES, FR, IE, IT, LU, NL, AT, PT, FI, SE and GB
ISO 8859-2	CZ, HR, HU, PL, RO, SI and SK
ISO 8859-3	MT
ISO 8859-5	BG
ISO 8859-7	GR and CY
ISO 8859-13	EE, LV and LT

⁽¹⁾ Note: You should first read the preliminary remark concerning 'quantities' in Chapter 4 of Annex III.

Numeric fields:

Decimal separator: ‘.’

The symbol (+’ or -’) appears on the far left, followed immediately by the figures. For positive numbers, the +’ sign is optional.

Fixed number of decimals (the details are set out in Annex III).

No spaces between digits. No spaces or other signs between thousands.

Date field: ‘YYYYMMDD’ (year in four digits, month in two digits, day in two digits).

Budget code (field F109) required format without spaces: ‘99999999999999’ (where ‘9’ stands for any figure between 0 and 9).

Quotation marks (‘ ’) are not allowed at the beginning or at the end of the records. The semicolon field separator ‘;’ must not be used in data in text format.

All fields: no spaces at the beginning or end of a field.

Files satisfying these rules shall comply with the following structure (example for financial year 2017):

F100;F101;F106;F107;F108;F109

BE02;154678;+152.50;EUR;20170715;050201011000016

BE02;024578;-1000.00;EUR;20170905;050208031502013

BE02;154985;9999.20;EUR;20170101;050205011100012

BE02;100078;+152.75;EUR;20170331;050208110000031

BE02;215452;+0.50;EUR;20170615;050201011000016 (Please note +0.50 and not +.50)

etc.

(other data rows with the fields in the same order).

- 2.5. Data files with the characteristics as described under point 2.4 shall be sent with consignment type ‘X-TABLE-DATA’ (see ‘eDAMIS client’) through the transfer program.
- 2.6. The computer program for checking the format of computer files before sending them to the Commission (‘WinCheckCsv’) is included in the data transfer program. The paying agencies are invited to download the check program from CIRCABC separately for offline validation purposes.

3. Annual declaration

- 3.1. The coordinating body of the Member State must send either one annual declaration file for all paying agencies or separate annual declaration files for each paying agency. An annual declaration file shall contain the total amounts by paying agency together with the budget and currency codes, for both the EAGF and the EAFRD measures (Article 29(b) and (c) of Implementing Regulation (EU) No 908/2014).
- 3.2. The files shall have the characteristics as described under point 2.4. Each line shall contain the following fields (in this order):
 - (a) F100: paying agency code;
 - (b) F109: budget code;
 - (c) F106: amount expressed in the currency code F107;
 - (d) F107: currency code.

- 3.3. Files satisfying the rules shall comply with the following structure (example for financial year 2017):

F100;F109;F106;F107

BE02;050201021011004;483644.90;EUR

BE02;050208110000031;29721588.82;EUR

BE02;050208120000043;299931.75;EUR

BE02;050212083120065;2778423.44;EUR

BE02;050301100010009;16403776.45;EUR

BE02;050301100010010;8123456.45;EUR

etc. ⁽¹⁾

3.4. Annual declaration files shall be sent through the transfer program with consignment type 'ANNUAL-DECLARATION'.

4. Explanation of differences

4.1. In the case of differences between the annual declaration and monthly or quarterly declaration or X-table data the coordinating body of the Member State shall send either one 'difference-explanation' file for all paying agencies or separate 'difference-explanation' files for each paying agency. Such file(s) shall explain, through standard codes, the difference by budget code between the annual declaration and monthly declarations (T104); the difference by budget code and/or focus area between annual declaration and quarterly declarations (SFC2014 — EAFRD programming period 2014-2020) or between annual declaration and the sum of the records (Σ F106) of the X-table data.

4.2. The files shall have the characteristics as described under point 2.4. Each line shall contain the following fields and in following order):

(a) F100: paying agency code;

(b) F109: budget code;

(c) Exco: explanation-reconciliation code;

(d) F106: amount of the explained difference in euros.

4.3 The explanation-reconciliation code must be expressed by a code corresponding to the underneath list. For EAGF-related differences, an explanation code can only be provided once per budget code (F109). For EAFRD related differences, this single declaration should be read in light of the full explanation code including the two additional digits for the focus area (as defined hereafter).

For EAFRD-related differences the explanation code (as described in underneath list — codes B01 to B99) shall be extended with two additional digits comprising the respective Union priority and focus area as described in Article 5 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council ⁽²⁾ (e.g.: **5a** for differences relating to the focus area 'increasing efficiency in water use by agriculture') ⁽³⁾. For focus areas not explicitly described in Article 5 of that Regulation; the two additional digits to use shall be 'yy'. Differences of expenditure not related to focus areas shall be identified by adding 'zz'.

Code EAGF	(A) Type of difference [Annual Declaration to (=MINUS) Monthly Declaration (T104)]
A01	Administrative error (outstanding amounts to be recovered at the end of the financial year and credited to the EAGF via the Annual Declaration)
A02	Rounding error
A03	Misposting error (data input on wrong budget code)
A04	Cut-off error (amount in Annual Declaration but not reported in T104)
A05	Cut-off error (amount in T104 but not declared in Annual Declaration)
A06	Payment error (payment pending in the bank)

⁽¹⁾ Budget codes for which no expenditure is declared shall not form part of the Annual Declaration file.

⁽²⁾ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

⁽³⁾ A correct combination would for instance be **B011a** for differences related to administrative errors regarding expenditure paid under Article 5(1)(a) of Regulation (EU) No 1305/2013.

Code EAGF	(A) Type of difference [Annual Declaration to (=MINUS) Monthly Declaration (T104)]
A07	Late payment correction
A08	Ceiling error (correction because expenditure passed ceiling)
A09	Off-set of irrecoverable amount
A10	Off-set of irrecoverable amount (50/50 rule)
A11	Correction due to recovery of outstanding debts
A12	Correction due to double entry of expenditure
A13	Reallocation of expenditure by Fund (national or Union)
A20	Conformity corrections
A21	Adjustments on entitlements
A22	Modulation not declared
A23	Exchange rate corrections
A90	Public storage (P-STO tables 13th period)
A99	Other error
Code EAFRD	(B) Type of difference [Annual Declaration to (=MINUS) Quarterly Declarations (SFC2014)]
B01	Administrative error (outstanding amounts actually recovered but not yet deducted in the Quarterly Declarations during the reference period and credited to the EAFRD via the Annual Declaration)
B02	Rounding error
B03	Misposting error (data input on wrong budget code and/or focus area)
B04	Cut-off error (amount in Annual Declaration but not reported in Quarterly Declaration)
B05	Cut-off error (amount in Quarterly Declaration but not declared in Annual Declaration)
B06	Payment error (payment pending in the bank)
B11	Correction due to recovery of outstanding debts
B12	Correction due to double entry of expenditure
B13	Reallocation of expenditure by Fund (national or Union)
B14	Co-financing rate error (amount with wrong co-financing rate in Annual Declaration)
B15	Co-financing rate error (amount with wrong co-financing rate in Quarterly Declaration)
B16	Difference due to co-financing rate in Quarterly Declaration

Code EAFRD	(B) Type of difference [Annual Declaration to (=MINUS) Quarterly Declarations (SFC2014)]
B23	Exchange rate corrections
B30	Reallocation of focus area ⁽¹⁾
B99	Other error
Code X-table	(C) Type of difference [Annual Declaration to (=MINUS) X-table (EAGF and EAFRD)]
C01	Administrative error (outstanding amounts to be recovered at the end of the financial year and credited to the EAGF/EAFRD via the Annual Declaration)
C02	Rounding error
C03	Misposting error (data input on wrong budget code)
C04	Cut-off error (amount in Annual Declaration but not reported in X-table)
C05	Cut-off error (amount in X-table but not declared in Annual Declaration)
C06	Payment error (payment pending in the bank)
C07	Late payment correction in AD
C08	Ceiling error (correction in AD because expenditure passed ceiling)
C09	Off-set of irrecoverable amount
C10	Off-set of irrecoverable amount (50/50 rule)
C11	Correction due to recovery of outstanding debts
C12	Correction due to double entry of expenditure
C13	Reallocation of expenditure by Fund (national or Union)
C14	EAFRD: Co-financing rate error (amount with wrong co-financing rate in Annual Declaration)
C15	EAFRD: Co-financing rate error (amount with wrong co-financing rate in X-table)
C20	Conformity corrections
C21	Adjustments on entitlements
C22	Modulation not declared
C23	Exchange rate corrections
C24	EAGF — 25 % retention on amounts resulting from cross-compliance ⁽²⁾
C25	EAGF — 20 % retention on amounts recovered following irregularities ⁽³⁾
C98	Not required X-table data
C99	Other error

⁽¹⁾ The code B30 shall only be used to identify differences on focus areas which do not have an effect on the total expenditure reported for a respective budget code. In case there is as well an effect on the total expenditure declared, the code B03 shall be used.

⁽²⁾ Article 100 of Regulation (EU) No 1306/2013.

⁽³⁾ Article 55 of Regulation (EU) No 1306/2013.

4.4. Files satisfying the rules shall follow the following structure (example for financial year 2016):

F100;F109;Exco;F106

AT01;050207991409001;A03;+505.90

The amount declared in the Annual Declaration is EUR 505.90 higher than the amount (wrongly) declared in the monthly declarations [Tables 104].

AT01;050208120000021;A03;-505.90

The amount declared in the Annual Declaration is EUR 505.90 lower than the amount (wrongly) declared in the monthly declarations [Tables 104].

AT01;050302062120056;A01;-125.80

The amount declared in the Annual Declaration is EUR 125.80 lower than the amount declared in the monthly declarations [Tables 104] due to the correction on 'administrative errors'.

AT01;050302072121141;C04;+31.05

The amount declared in the Annual Declaration is EUR 31.05 higher than the amount reported in the X-table due to a cut-off problem.

AT01;050460010153201;B011a;-100.00

AT01;050460010153201;B011c;-50.00

The amount declared for measure 015 in the Annual Declaration is EUR 150.00 lower than the amounts reported via the quarterly declarations [SFC2014] due to administrative errors. There has been an administrative error of EUR 100.00 on a transaction booked under focus area 1a and a second administrative error on a payment under focus area 1c.

The code for indicating administrative errors is extended with 2 digits indicating the focus area.

AT01;050460010153201;B301a;-100.00

AT01;050460010153201;B301b;+100.00

The amount declared for measure 15 in the Annual Declaration is equal to the amounts reported via the quarterly declarations [SFC2014]. However EUR 100.00 has been wrongly reported within the quarterly declarations on focus area 1a and is now being rectified towards the correct focus area 1b.

AT01;050302072121142;C05;-81.00

AT01; 050460010153201;B02;+3.04

AT01; 050460010811101;C15;+3075.07

AT01; 050460011211101;C14;-688.23

etc.

4.5. The 'difference-explanation' files shall be sent through the transfer program with consignment type 'DIFFERENCE-EXPLANATION'.

5. Documentation (code list)

5.1 In case where codes are used for fields, for which Annex III does not enforce standard codes, the coordinating body of the Member State must transfer a code list for each paying agency through the transfer program in order to explain all those used codes.

5.2 This code list can have the look and feel of an ordinary letter. The identity of the paying agency and the name or administrative unit of the addressee shall be clearly marked.

5.3 The transfer medium client includes a specific consignment type for this kind of tabular transfer, i.e. 'CODE-LIST'.

6. Data transfer

The coordinating body must send the computer files completely and only once.

If the coordinating body notices that false data were transmitted or a problem occurred with the data transfer, the Commission has to be informed immediately. All files, which contain incorrect information, are to be indicated. Therefore, the Commission is to be asked to delete those files. Thereafter, in order to avoid an overlapping of computer records or data files, the coordinating body must send the corrected computer files to replace entirely the previous incorrect information.

ANNEX III

‘Aide-mémoire’
Financial year 2018

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General remark: significance of the X, A and D codes used in Annex I:

All the information marked 'X' or 'A' is obligatory.

'X' = data element already included in Implementing Regulation (EU) 2016/1813.

'A' = data element to be added compared to that Implementing Regulation.

'D' = data element to be deleted compared to that Implementing Regulation.

Where a data request makes no sense under particular circumstances or is not applicable for the Member States concerned, then put NULL value, which shall be represented by two consecutive semicolons (;;) in the CSV format data file or put a zero value (0.00).

1. DATA RELATING TO PAYMENTS

Preliminary remark: In this section, the term 'payment' refers to both the EAGF and EAFRD payments and the receipts.

1.1 F100: name of paying agency

Required format: to be expressed by a code (see the code list F100 kept up-to-date on CAP-ED):

<https://webgate.ec.europa.eu/agriportal/awaiportal/>

1.2 F101: reference number of payment

The reference number identifying the payment clearly in the paying agency's accounts. Removals relating to food aid shall not be considered as sales of intervention products. In this particular case field F101 can be ignored.

1.3 F103: type of payment

Required format: to be expressed by a one-character code corresponding to the following code list:

Code	Significance
0	Food aid
1	Advance payment
2	Final payment (first and single payment, or settlement of the balance after advance payment, partial payment)
3	Recovery/reimbursement (following a penalty)/correction
4	Receipt of amounts (not preceded by an advance or final payment)
6	No financial transaction
7	Partial payment

1.4 F105: payment with penalty

Required format: yes = 'Y'; no = 'N'.

1.5 F105B: cross-compliance: application of the administrative penalty

For EAGF and EAFRD the field F105B must be used to indicate the amount of the administrative penalty referred to in Article 91 of Regulation (EU) No 1306/2013. This negative amount (in euros) resulting from cross-compliance control system must only be shown once per beneficiary under the corresponding budget codes.

Required format: +99.... 99.99 or -99.... 99.99, where 9 stands for a digit from 0 to 9.

1.6 F105C: amount (in euros) not paid: reduction or exclusion from payments as a result of administrative and/or on-the-spot checks

The field must be used to indicate the amount reduced or excluded on the basis of administrative and/or on-the-spot checks pursuant to the sector relevant regulation.

The amount resulting from cross-compliance shall be reported in field F105B and as such, shall not form part of the (negative) amount to be reported in field F105C.

Required format: +99.... 99.99 or -99.... 99.99, where 9 stands for a digit from 0 to 9.

1.7 F106: amount in euros

Amount of each individual item of payment in euros.

The amounts in field F106 shall relate to the EAGF and EAFRD expenditure only. National expenditure shall not appear under this heading.

For EAGF, the sum of those amounts (F106) by budget code (F109) shall correspond with the amounts declared in table 104.

For EAFRD, the sum of those amounts (F106) by budget code (F109) shall correspond with the amounts calculated in the quarterly declarations of expenditure for the same period.

Required format: +99.... 99.99 or -99.... 99.99, where 9 stands for a digit from 0 to 9.

1.8 F106A: public expenditure in euros

Amount of any public contribution to the financing of operations whose origin is the budget of the Member State, of regional and local authorities, of the Union and any similar expenditure.

The sum of those amounts (F106A) by budget code (F109) shall in principle correspond with the amounts declared as public expenditure in the quarterly declarations of expenditure for the same period.

Required format: +99.... 99.99 or -99.... 99.99, where 9 stands for a digit from 0 to 9.

1.9 F107: currency unit

Required format: EUR

1.10 F108: date of payment

The date determining the month of declaration to the EAGF/EAFRD.

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

1.11 F109: budget code

For EAGF, the full code of the Activity Based Budgeting structure must be given, including the title, chapter, article, item and sub-item.

For EAFRD budget item 05046001, the budget sub-items must be given as described in Section 1.2 of Annex IV.

Required ABB-format without spaces: '9999999999999999', where 9 stands for a digit from 0 to 9.

1.12 F110: marketing year, calendar year or period

For intervention products, the marketing year to which the product corresponds or the quota period it is to be set off against.

For EAFRD non-area- and non-animal-related measures, it is the calendar year of the submission of the initial application for financial support. For multiannual commitments, related to, e.g. area-based or animal-based measures, it is the calendar year in which the commitment started.

2. DATA RELATING TO BENEFICIARY (APPLICANT)

Preliminary remark: The fields F200, F201, F202A, F202B and F202C must always be used to identify the beneficiary of a payment i.e. the final beneficiary. The fields F220, F221, F222B and F222C may only be used if a payment is made to the beneficiary through an intermediate organisation. The field F207 is only related to the field F200.

2.1 F200: identification code

The individual unique identifier shall be guaranteed in the paying agency's IT systems per applicant at Member State level for all payments.

2.2 F201: name

The applicant's last name and first name, or the business name.

2.3 F202A: applicant's address (street and number)**2.4 F202B: applicant's address (national post code)****2.5 F202C: applicant's address (municipality or city)**

2.6 F207: region and sub-region in the Member State

Region and sub-region code (NUTS 3) is defined by the main activities of the holding of the beneficiary to which the payment is assigned.

The code 'Extra Region' (MSZZZ) shall only be indicated in cases e.g. where no NUTS 3 code exists.

Required format: NUTS 3 code as specified in the code list F207 on CAP-ED: <https://webgate.ec.europa.eu/agriportal/awaiportal/>

2.7 F220: identification code of the intermediate organisation

The individual unique identifier allocated to intermediate organisations at Member State level. The payment is made to the beneficiary via the intermediate organisation, i.e. via each intermediate institution or directly to this organisation.

2.8 F221: name of the intermediate organisation

The organisation's name.

2.9 F222B: organisation's address (international post code)**2.10 F222C: organisation's address (municipality or city)****3. DATA RELATING TO AID APPLICATIONS/PAYMENT CLAIMS****3.1 F300: number of aid application/payment claim**

This must enable the aid application/payment claim to be traced through the Member States' files. It shall be unique for interventions in agricultural markets, direct aids and rural development ensuring the clear identification of the number of the aid application/payment claim in the paying agency's IT systems.

3.2 F300B: date of aid application/payment claim

The date of receipt of the aid application/payment claim by the paying agency or by one of its delegated bodies (including any divisional or regional offices thereof).

In the case of payments under the national support programmes in the wine sector, the date of lodging of the application shall be the one referred to in Article 37(b) of Commission Regulation (EC) No 555/2008 ⁽¹⁾.

For the rural development measures; the date of declaration is related to the payment claim referred to in point (4) of Article 2(1) of Commission Delegated Regulation (EU) No 640/2014 ⁽²⁾.

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

3.3 F301: number of contract/project (where applicable)

For EAFRD measures and programmes, a unique identification number must be allocated to each project.

3.4 F304: authorising office

This is the office responsible for administrative control and authorisation, e.g. the region. The more decentralised the management of the scheme is, the more important this information becomes.

⁽¹⁾ Commission Regulation (EC) No 555/2008 of 27 June 2008 laying down detailed rules for implementing Council Regulation (EC) No 479/2008 on the common organisation of the market in wine as regards support programmes, trade with third countries, production potential and on controls in the wine sector (OJ L 170, 30.6.2008, p. 1).

⁽²⁾ Commission Delegated Regulation (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance (OJ L 181, 20.6.2014, p. 48).

3.5 **F307: office holding supporting documents**

Only where this is not the same as that specified in field F304.

4. DATA RELATING TO PRODUCTS

Preliminary remark concerning quantities: as a basic rule, quantities such as areas, etc. must only be shown once. In the case of an advance payment followed by a balance payment, the quantity must be shown in the record of the advance payment. This applies also to cases where the advance payment and balance payment are booked on different budget sub-items (advances and balance). Adjustments to quantities must be shown in the records covering the balance or subsequent payments. In the case of sums recovered, if the amount applied for is reduced because of incorrect quantities, the adjustments to the quantities must be indicated by a minus sign.

4.1 **F500: product code/rural development sub-measure code**

The Member States must draw up their own lists of codes, to be detailed in the explanatory note to the payment file(s).

For rural development measures under EAFRD budget item 05046001, the indication of the sub-measure shall be in line with the table provided for in Part 5 of Annex 1 to Commission Implementing Regulation (EU) No 808/2014 ⁽¹⁾.

4.2 **F502: quantity paid (number of hectares, etc.)**

See preliminary remark in heading 4 (data relating to products).

For the wine sector, the products obtained after distillation shall be expressed by alcoholic strength.

For all other sectors, the quantity paid shall be expressed in the unit which is laid down in the sector relevant regulations as the basis for the premium payment.

Required format: +99....99.99 or -99....99.99, where 9 stands for a digit from 0 to 9. With a possibility to increase the number of decimals if significant. (maximum 6).

4.3 **F503: quantity covered by payment application lodged (quantity claimed)**

Required format: +99....99.99 or -99....99.99, where 9 stands for a digit from 0 to 9. With a possibility to increase the number of decimals if significant. (maximum 6).

4.4 **F508A: area covered by payment application lodged**

The area covered by the application.

Required format: +99....99.99 or -99....99.99, where 9 stands for a digit from 0 to 9.

4.5 **F508B: area covered by payment made**

See preliminary remark in heading 4 (data relating to products).

The area on which the payment is made.

Required format: +99....99.99 or -99....99.99, where 9 stands for a digit from 0 to 9.

4.6 **F509A: area wrongly declared**

The difference between the area declared and that measured. Overstatement being the area declared exceeding the area measured and reported with a positive figure. Understatement being the area measured exceeding the area declared and reported with a negative figure.

Required format: +99....99.99 or -99....99.99, where 9 stands for a digit from 0 to 9.

⁽¹⁾ Commission Implementing Regulation (EU) No 808/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1305/2013 of the European Parliament and of the Council on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 227, 31.7.2014, p. 18).

4.7 F510: Union regulation and article number

In the case of intervention goods, the ad hoc instrument published in the *Official Journal of the European Union* is required.

In the case of rural development measures under EAFRD budget item 05046001, indicate where applicable a code for the respective Union priority (focus area) for rural development ⁽¹⁾ chosen.

4.8 F511: EAGF rate of aid (in euros) per unit of measurement

The field F511 must be used if data is reported in one of the required quantity fields F502 and F508B. The rate of aid must be expressed in the same unit of measurement as the reported quantity.

Required format: 9...9.999999, where 9 stands for a digit from 0 to 9.

4.9 F531: total alcoholic strength by volume

Expressed in %vol/hl.

Required format: 99.99, where 9 stands for a digit from 0 to 9.

4.10 F532: natural alcoholic strength by volume

Expressed in %vol/hl.

Required format: 99.99, where 9 stands for a digit from 0 to 9.

4.11 F533: wine-growing zone

Wine-growing zone as defined in Appendix 1 to Annex VII to Regulation (EU) No 1308/2013 of the European Parliament and of the Council ⁽²⁾.

Required format: to be expressed by one of the following codes: A, B, CI, CII, CIIIA, CIIIB.

5. DATA RELATING TO ON-THE-SPOT CHECKS

This concerns the inspections carried out for the respective claim/calendar year.

5.1 F600: on-the-spot checks

The 'on-the-spot checks' mentioned here are those referred to in the relevant Regulations ⁽³⁾ for the claim/calendar year concerned. They include the physical visits of the farm (code 'F' or code 'C') and/or checks by remote sensing (code 'T').

⁽¹⁾ Codes should be given in accordance with Article 5 of Regulation (EU) No 1305/2013. For instance: code **1a** for expenditure contributing to 'fostering knowledge transfer and innovation in agriculture, forestry, and rural areas with a focus on fostering innovation, cooperation and the development of the knowledge base in rural areas'. Expenditure relating to Article 5(4) of Regulation (EU) No 1305/2013 can be identified with the code **P4**. For focus areas not explicitly described in Article 5 of that Regulation; the two additional digits to use shall be 'yy'. Expenditure not related to focus areas shall be identified by the code 'zz'.

⁽²⁾ 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 (OJ L 347, 20.12.2013, p. 671).

⁽³⁾ Commission Implementing Regulation (EU) No 809/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross compliance. (OJ L 227, 31.7.2014, p. 69).

Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608).

Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation (OJ L 81, 20.6.2014, p. 1).

Commission Regulation (EEC) No 2159/89 of 18 July 1989 laying down detailed rules for applying the specific measures for nuts and locust beans as provided for in Title IIa of Council Regulation (EEC) No 1035/72 (OJ L 207, 19.7.1989, p. 19).

Commission Regulation (EC) No 1621/1999 of 22 July 1999 laying down detailed rules for the application of Council Regulation (EC) No 2201/96 as regards aid for the cultivation of grapes to produce certain varieties of dried grapes (OJ L 192, 24.7.1999, p. 21).

Commission Regulation (EC) No 968/2006 of 27 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 320/2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community (OJ L 176, 30.6.2006, p. 32).

In the case of multiple visits concerning the same measure and producer, only report once. Every record, be it the advance or balance payment or other, that can be related to a particular inspection, shall have the appropriate code in field F600.

Required format: 'N' = no inspection, 'F' = on-farm inspection, 'C' = controls on cross-compliance, 'T' = inspection by remote sensing.

For a combination of on-farm inspection and cross-compliance and/or inspection by remote sensing; one of corresponding codes 'FT', 'CT', 'CF' or 'FTC' must be shown.

ANNEX IV

Structure of EAFRD budget codes (F109)**1. EAFRD PROGRAMMING PERIOD 2014-2020****1.1. Introduction**

For the EAFRD (programming period 2014-2020), there is only one budget item defined in the budget nomenclature: '05046001'.

As budget codes can be up to 15 figures long, the remaining seven figures can be used for further identifying the expenditure. This will allow reconciliation of data from *different sources on financial year, paying agency, measure and programme level*.

1.2. Budget code structure

The budget codes must have the structure '05046001 MM RRR PP'. The first eight digits are constant '05046001'. The following two digits 'MM' indicate the measure.

Code	Measure ⁽¹⁾
01	Knowledge transfer and information actions (Article 14)
02	Advisory services, farm management and farm relief services (Article 15)
03	Quality schemes for agricultural products and foodstuffs (Article 16)
04	Investments in physical assets (Article 17)
05	Restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions (Article 18)
06	Farm and business development (Article 19)
07	Basic services and village renewal in rural areas (Article 20)
08	Investments in forest area development and improvement of the viability of forests (Articles 21 to 26)
09	Setting-up of producer groups and organisations (Article 27)
10	Agri-environment-climate (Article 28)
11	Organic farming (Article 29)
12	Natura 2000 and Water Framework Directive payments (Article 30)
13	Payments to areas facing natural or other specific constraints (Articles 31 and 32)
14	Animal welfare (Article 33)
15	Forest environmental and climate services and forest conservation (Article 34)
16	Cooperation (Article 35)
17	Risk management (Articles 36 to 39)

Code	Measure ⁽¹⁾
18	Financing of complementary national direct payments for Croatia (Article 40)
19	Support for LEADER local development (CLLD — community-led local development) (Articles 42, 43 and 44)
20	Technical assistance (Article 51)
97	113 — Early retirement ⁽²⁾
98	131 — Meeting standards based on Union legislation ⁽²⁾
99	341 — Skills acquisition, animation and implementation of local development strategies ⁽²⁾

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

⁽²⁾ Discontinued measure from programming period 2007-2013.

The next three digits 'RRR' indicate the combination of Articles used to establish the maximum EAFRD contribution rate:

- the first digit for the 'Category of contribution rates',
- the second digit for the 'Derogations/Other allocations',
- the third digit for the applicability of Articles 59(4)(d) ⁽¹⁾ and (4)(g) ⁽¹⁾ and Article 24(1) ⁽²⁾.

First digit	Article ⁽¹⁾	Category of contribution rates
1	59(3)(a)	Less developed regions, outermost regions and in the smaller Aegean islands within the meaning of Regulation (EU) No 229/2013
2	59(3)(b)	Regions whose GDP per capita for the 2007-2013 programming period was less than 75 % of the average of the EU-25 for the reference period but whose GDP per capita is above 75 % of the GDP average of the EU-27
3	59(3)(c)	Transition regions other than those referred to in Article 59(3)(b) of Regulation (EU) No 1305/2013
4	59(3)(d)	Other regions
5	—	Discontinued measure

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

Second digit	Article ⁽¹⁾	Derogations/Other allocations
1	—	Mainstream
2	59(4)(a)	Measures referred to in Articles 14, 27 and 35 of Regulation (EU) No 1305/2013, for the LEADER local development referred to in Article 32 of Regulation (EU) No 1303/2013 of the European Parliament and of the Council ⁽²⁾ and for operations under Article 19(1)(a)(i) of Regulation (EU) No 1305/2013

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

⁽²⁾ Reference is made to the respective Article of Regulation (EU) No 1303/2013

Second digit	Article ⁽¹⁾	Derogations/Other allocations
3	59(4)(b)	Operations contributing to the objectives of environment and climate change mitigation and adaptation
4	59(4)(c)	Union-level financial instruments referred to in Article 38(1)(a) of Regulation (EU) No 1303/2013
5	59(4)(e)	Operations receiving funding from funds transferred to the EAFRD in application of Articles 7(2) and 14(1) of Regulation (EU) No 1307/2013
6	59(4)(f)	Additional allocation for Portugal and Cyprus
7	—	Voluntary adjustment following Articles 10b and 136 of Regulation (EC) No 73/2009

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

⁽²⁾ 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).

Third digit	Financial instruments at Member State level — Article 59(4)(d) of Regulation (EU) No 1305/2013	Financial assistance — Article 59(4)(g) of Regulation (EU) No 1305/2013	Temporary budgetary difficulties — Article 24(1) of Regulation (EU) No 1303/2013
1	Not applicable	Not applicable	Not applicable
2	Applicable	Not applicable	Not applicable
3	Not applicable	Applicable	Not applicable
4	Applicable	Applicable	Not applicable
5	Not applicable	Not applicable	Applicable
6	Applicable	Not applicable	Applicable
7	Not applicable	Applicable	Applicable
8	Applicable	Applicable	Applicable

The last two digits 'PP' indicate the programme number (figures between '00' and '99' are allowed) and where:

00	is for national programme
01 to 98	are for regional programmes
99	is for Rural Network programme

Example:

F109 = 05046001 01 431 01 means:

05046001: budget item 'EAFRD' programming period 2014-2020;

01: measure 'Knowledge transfer and information actions (Article 14)';

4: '59(3)(d) — Other regions';

-
- 3: '59(4)(b) — Operations contributing to the objectives of environment and climate change mitigation and adaptation';
- 1: Articles 59(4)(d) and (4)(g) and Article 24(1) are not applicable;
- 01: regional programme number '01'.
-

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1759**of 27 September 2017****imposing a definitive anti-dumping duty on imports of barium carbonate originating in the People's Republic of China following an expiry review pursuant to Article 11(2) of Regulation (EU) 2016/1036 of the European Parliament and of the Council**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union ⁽¹⁾ ('the basic Regulation'), and in particular Article 11(2) thereof,

Whereas:

1. PROCEDURE**1.1. Measures in force**

- (1) Following an anti-dumping investigation ('the original investigation'), the Council imposed, by Regulation (EC) No 1175/2005 ⁽²⁾, a definitive anti-dumping duty on imports of barium carbonate originating in the People's Republic of China ('PRC' or 'China' or 'country concerned'). The measures took the form of a specific duty of 6,30 EUR/tonne and 8,10 EUR/tonne for two Chinese exporting producers with an individual duty rate and 56,40 EUR/tonne for all other exporting producers in China.
- (2) In August 2011, following an expiry review ('the previous expiry review'), the measures were extended for a period of five years by Council Implementing Regulation (EU) No 831/2011 ⁽³⁾.

1.2. Request for an expiry review

- (3) Following the publication of a notice of the impending expiry of the anti-dumping measures in force ⁽⁴⁾, the Commission received on 12 May 2016 a request for the initiation of an expiry review of these measures pursuant to Article 11(2) of the basic Regulation ('the request').
- (4) The request was lodged by Solvay & CPC Barium Strontium GmbH & Co. KG, Germany ('the applicant'), the sole Union producer of barium carbonate, thus representing 100 % of the total Union production. The request was based on the grounds that the expiry of the definitive anti-dumping measures would likely result in the continuation of dumping and injury.

1.3. Initiation

- (5) Having determined, after consulting the Committee established by Article 15(1) of the basic Regulation, that sufficient evidence existed for the initiation of an expiry review, the Commission announced on 18 August 2016, by a notice published in the *Official Journal of the European Union* ⁽⁵⁾ ('the Notice of Initiation'), the initiation of an expiry review in accordance with Article 11(2) of the basic Regulation.

1.4. Interested parties

- (6) In the Notice of Initiation, the Commission invited interested parties to come forward in order to participate in the investigation. In addition, the Commission specifically informed the applicant, known exporting producers, the authorities of the PRC, known importers and users known to be concerned about the initiation of the investigation and invited them to participate.

⁽¹⁾ OJ L 176, 30.6.2016, p. 21.

⁽²⁾ Council Regulation (EC) No 1175/2005 of 18 July 2005 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of barium carbonate originating in the People's Republic of China (OJ L 189, 21.7.2005, p. 15).

⁽³⁾ Council Implementing Regulation (EU) No 831/2011 of 16 August 2011 imposing a definitive anti-dumping duty on imports of barium carbonate originating in the People's Republic of China following an expiry review pursuant to Article 11(2) of Regulation (EC) No 1225/2009 (OJ L 214, 19.8.2011, p. 1).

⁽⁴⁾ OJ C 388, 21.11.2015, p. 16.

⁽⁵⁾ OJ C 298, 18.8.2016, p. 4.

- (7) Interested parties had an opportunity to make their views known in writing and to request a hearing with the Commission and/or the Hearing Officer in trade proceedings within the time limits set out in the Notice of Initiation.

1.5. Analogue country

- (8) In the Notice of Initiation, in relation to imports from the PRC, the Commission informed interested parties that it envisaged India as a market economy third country ('analogue country') within the meaning of Article 2(7)(a) of the basic Regulation and invited them to comment on this choice. No comments were received in this respect.
- (9) The Commission contacted the Indian authorities and the known producers of barium carbonate in India and invited them to cooperate. None of the producers in India cooperated by supplying the requested information.
- (10) In parallel, the Commission sought cooperation of known producers in other potential analogue countries and also contacted the relevant authorities in Brazil, Iran, the Republic of Korea and the USA, inviting them to provide the names and addresses of producers' associations and producers that are known to produce and sell barium carbonate on their market. However, no producer from these countries was willing to cooperate.

1.6. Sampling

- (11) In the Notice of Initiation, the Commission stated that it might sample the interested parties in accordance with Article 17 of the basic Regulation.

Sampling of exporting producers in the PRC

- (12) In view of the apparent large number of exporting producers in the PRC, sampling was envisaged in the Notice of Initiation.
- (13) To decide whether sampling was necessary and, if so, to select a sample, the Commission asked all known exporting producers in the PRC to provide the information specified in the Notice of Initiation. In addition, the Commission requested the Mission of the People's Republic of China to the European Union to identify and/or contact other exporting producers, if any, that could be interested in participating in the investigation.
- (14) No Chinese exporting producer came forward. Sampling was thus not necessary.

Sampling of importers

- (15) To decide whether sampling was necessary and, if so, to select a sample, the Commission contacted all known unrelated importers and asked them to provide the information specified in the Notice of Initiation.
- (16) Six importers came forward, identified themselves, and provided the Commission with the information requested in the Notice of Initiation.
- (17) In view of the small number of importers, the Commission chose not to select a sample and sent the questionnaire to all six importers who identified themselves. However, as set out in recital 19 below, none of these importers replied to the questionnaire.

1.7. Questionnaire replies and verification visits

- (18) The Commission sent questionnaires to the sole Union producer, to the 6 importers and the 86 users that came forward, to all 4 known Chinese exporting producers and to 20 known producers in potential analogue countries (18 in India, 1 in Iran and 1 in the USA).
- (19) Questionnaire replies were received from the sole Union producer and 15 users. None of the Chinese exporting producers and none of the producers in the potential analogue countries cooperated. Likewise, and while they identified themselves initially, as set out in recital 16 above, none of the importers that came forward replied to the questionnaire that was subsequently sent by the Commission.

- (20) The Commission sought and verified all the information deemed necessary for the determination of the likelihood of continuation or recurrence of dumping, resulting injury and Union interest. Verification visits pursuant to Article 16 of the basic Regulation were carried out at the premises of the following companies:

Union producer

— Solvay & CPC Barium Strontium GmbH & Co. KG, Germany.

Users

— Esmalglass, S.A.U, Villareal, Spain,

— Torrecid, S.A, L'Alcora, Spain,

— BorsodChem Zrt, Kazincbarcika, Hungary.

1.8. Review investigation period and period considered

- (21) The investigation of the likelihood of continuation or recurrence of dumping covered the period from 1 July 2015 to 30 June 2016 ('the review investigation period' or 'RIP'). The examination of the trends relevant for the assessment of the likelihood of a continuation or recurrence of injury covered the period from 1 January 2013 to the end of the review investigation period ('the period considered').

1.9. Disclosure

- (22) All interested parties were informed of the essential facts and considerations on the basis of which it was intended to maintain the definitive anti-dumping measures in force. The parties were also granted a period within which they could make representations subsequent to this disclosure.

2. PRODUCT UNDER REVIEW AND LIKE PRODUCT

2.1. Product under review

- (23) The product under review is barium carbonate with a strontium content of more than 0,07 % by weight and a sulphur content of more than 0,0015 % whether in powder, pressed granular or calcined granular form (the product under review), originating in the PRC, currently falling within CN code ex 2836 60 00 (TARIC code 2836 60 00 10).
- (24) Barium carbonate is used as a raw material for several industries. It is primarily used in the production of ceramic frits and glazes, brick and tiles, special purpose glasses, and in the chemical industry

2.2. Like product

- (25) The investigation showed that the following products have the same physical and chemical characteristics as well as the same basic uses:
- the product under review,
 - the product produced and sold on the domestic market of the PRC, and
 - the product produced and sold in the Union by the Union industry.
- (26) The Commission concluded therefore that these products are like products within the meaning of Article 1(4) of the basic Regulation.

3. LIKELIHOOD OF A CONTINUATION OR RECURRENCE OF DUMPING

3.1. Preliminary remarks

- (27) In accordance with Article 11(2) of the basic Regulation, it was examined whether dumping was taking place during the review investigation period and whether the expiry of the existing measures would be likely to lead to a continuation or recurrence of dumping.

- (28) As mentioned in recital 14 none of the Chinese exporting producers cooperated in this investigation. Therefore, the Commission informed the Chinese authorities that in accordance with Article 18 of the basic Regulation facts available may be used with regard to the Chinese exporting producer in order to determine whether dumping is currently taking place and the likelihood of continuation or recurrence of dumping. The Commission did not receive any comments or requests for an intervention of the Hearing Officer from the Chinese authorities in this regard.
- (29) On this basis, in accordance with Article 18(1) of the basic Regulation, the findings in relation to the existence of dumping and the likelihood of continuation or recurrence of dumping set out below were based on facts available, in particular:
- (i) information contained in the request;
 - (ii) Eurostat statistics and the data reported to the Commission by the Member States pursuant to Article 14(6) of the basic Regulation ('Article 14(6) database');
 - (iii) publicly available statistics of the Chinese Export Statistics and COMTRADE ⁽⁶⁾ Database; and
 - (iv) publicly-available information ⁽⁷⁾.

3.2. Dumping

3.2.1. *Exporting producers who have been granted market economy treatment in the original investigation*

3.2.1.1. Normal value

- (30) Two exporting producers were granted market economy treatment ('MET') in the original investigation. In accordance with Article 18 of the basic Regulation, due to a lack of cooperation, the normal value for these exporting producers was, accordingly, based on facts available.
- (31) The normal value was established on the basis of Chinese export prices to other third country markets with no anti-dumping measures in place as recorded in the Chinese Export Statistics Database in accordance with Article 2(3) of the basic Regulation.
- (32) This was considered the most reasonable methodology given the lack of other information available due to the lack of cooperation.

3.2.1.2. Export prices

- (33) In the absence of cooperation of any Chinese exporting producer, the export price was based on the Article 14(6) database for imports to the Union of the product under review during the review investigation period by the two Chinese exporting producers who were granted MET during the original investigation.

3.2.1.3. Comparison

- (34) The Commission compared the normal value and the export price thus established on an ex-works basis. For the purpose of a fair comparison, the export price and the normal value were adjusted for differences affecting prices and price comparability in accordance with Article 2(10) of the basic Regulation. Adjustments were made for ocean freight, handling costs and inland freight based on publicly available information and information in the request in accordance with Article 18 of the basic Regulation.

3.2.1.4. Dumping margin

- (35) The Commission compared the weighted average normal value to the weighted average export price as established above in accordance with Article 2(11) and (12) of the basic Regulation.
- (36) On this basis, the weighted average dumping margin expressed as a percentage of the CIF Union frontier price, duty unpaid was around 30 % for Hubei Jingshan Chutian Barium Salt Corp. Ltd and around 20 % for Zaozhuang Yongli Chemical Co.

⁽⁶⁾ UN COMTRADE is a repository of official international trade statistics and relevant analytical tables: <https://comtrade.un.org/>

⁽⁷⁾ E.g. company websites, see footnote 8.

3.2.2. *Exporting producers who have not been granted market economy treatment during the original investigation*

3.2.2.1. *Analogue country*

- (37) For those Chinese exporting producers who were not granted MET in the original investigation normal value should be established according to Article 2(7)(a) of the basic Regulation, i.e. on the basis of the price or constructed value in an appropriate market economy third country (the 'analogue country').
- (38) India was selected as analogue country in the previous expiry review. Therefore, in the Notice of Initiation of the present review, the Commission proposed to use India again as analogue country and invited interested parties to comment.
- (39) As mentioned in recital 10 the Commission also sought cooperation of other potential analogue countries, i.e. Brazil, Iran, the Republic of Korea and the USA, by inviting known producers to provide the necessary information.
- (40) However, none of the producers from these countries agreed to cooperate with the proceeding. There were no indications for any other country where the production of barium carbonate could take place.

3.2.2.2. *Normal value*

- (41) Given the abovedescribed non-cooperation from producers in any of the potential analogue countries, the Commission determined normal value on any other reasonable basis in accordance with Article 2(7)(a) of the basic Regulation.
- (42) The normal value in this regard was established on the basis of the average cost of manufacturing of the Union industry by adding an amount for selling, general and administrative costs ('SG&A') and profits. SG&A were based on the actual SG&A of the Union industry pertaining to the production and sale of the like product on the Union market, while profits were based on the profits pertaining to production and sales, in the ordinary course of trade, of the like product in accordance with Article 2(6) of the basic Regulation used per analogy.
- (43) This was considered the most reasonable methodology given the lack of other information available due to the lack of cooperation.

3.2.2.3. *Export price*

- (44) Due to the non-cooperation from the Chinese exporting producers, export prices were established in accordance with Article 18 of the basic Regulation, i.e. on the basis of the Article 14(6) database for imports made to the Union during the review investigation period by those Chinese exporting producers who were not granted MET during the original investigation.

3.2.2.4. *Comparison*

- (45) The Commission compared the normal value and the export price thus established on an ex-works basis. Where justified for the purpose of a fair comparison, the export price and the normal value were adjusted for differences affecting prices and price comparability in accordance with Article 2(10) of the basic Regulation. Adjustments were made for ocean freight, handling costs and inland freight based on publicly available information and information in the request in accordance with Article 18 of the basic Regulation.

3.2.2.5. *Dumping margin*

- (46) The Commission compared the weighted average normal value to the weighted average export price as established above in accordance with Article 2(11) and (12) of the basic Regulation.
- (47) On this basis the weighted average dumping margin expressed as a percentage of the cost, insurance, freight ('CIF') Union frontier price, duty unpaid was more than 100 %.

3.3. Development of imports should measures be repealed

- (48) Further to the finding of dumping during the review investigation period, the Commission analysed whether there was a likelihood of a continuation of dumping, should the measures be repealed. The following elements were analysed: the production capacity and spare capacity in the PRC, Chinese export behaviour in other third countries and the attractiveness of the Union market.
- (49) Given the non-cooperation of the Chinese exporting producers, in accordance with Article 18 of the basic Regulation, the findings in relation to the likelihood of recurrence of dumping set out below were based on facts available, namely the sources mentioned in recital 29.

3.3.1. Production capacity and spare capacity in China

- (50) The Chinese production capacity was estimated by using publicly available data found for ten known Chinese producers of barium carbonate ⁽⁸⁾. Their declared production capacity amounted cumulatively to a yearly capacity of at least 428 000 tonnes, which is more than five times the total Union's consumption (77 099 tonnes) in the RIP as established in recital 62 below and about three times the total world trade of barium carbonate according to COMTRADE data for 2015 ⁽⁹⁾.
- (51) Regarding spare capacity, and in the absence of any other information, the findings of the previous expiry review were used as a basis. On this ground, spare capacity in China was considered to amount to 280 000 tonnes ⁽¹⁰⁾.
- (52) The investigation did not reveal any indication that the production capacity for barium carbonate in China had significantly changed from the previous expiry review. The investigation did also not reveal that consumption in China would increase significantly or that the world market for barium carbonate could absorb such spare capacity in the foreseeable future.
- (53) The Commission therefore considered that the large spare capacity reported in the previous expiry review had remained largely at the same level and that there were no indications that this would significantly change in the near future.
- (54) On this basis, spare capacity in China was considered to represent more than three times the total Union consumption during the review investigation period.

3.3.2. China's export behaviour in other third countries

- (55) Regarding China's export behaviour in other third countries, it was found that sales to the six largest export markets with no measures in place ⁽¹¹⁾, i.e. Brazil, Egypt, Iran, Japan, Mexico and Russia, were made at dumped prices. Thus, a comparison of the Chinese export prices to these six markets based on the Chinese Export Statistics Database with the normal value as established for non-MET companies above in recital 42 resulted in dumping margins that were between around 55 % and over 70 % depending on the specific export market. These exports represented 46 % of the total exports of China to other third countries during the review investigation period and were therefore considered representative.

⁽⁸⁾ Ref.: Hubei Jingshan Chutian Barium Salt Corp. Ltd: <http://www.jingyan.com/index.php?lang=en> accessed on 9.1.2017; Zaozhuang Yongli Chemical Co.: <http://llylchem.com/English/index.asp> accessed on 9.1.2017; Guizhou Hongkaj Chemical Co. Ltd: <http://www.guizhouhongkaichemicalcoltd.enic.pk/> accessed on 9.1.2017; Hengyang Hong Xiang Co. Ltd: http://www.yp.net.cn/english/search/printSingleDetailed.asp?i=C%19yK0%08i%40RY_jV%40&p=14 accessed on 9.1.2017; Guizhou Red Star Developing Co.: http://www.redstarchem.com.cn/_d273694355.htm accessed on 9.1.2017; Hebei Xinji Chemical Group Co. Ltd: http://www.hhxj.chemchina.com/hbxjen/gywm/dsj/B700106web_1.htm accessed on 9.1.2017; Henan Huaxing Barium Industry Co., Ltd: [https://www.fuizing.com/barium-carbonate-\(manufacturer-of-China\)/l/9c037042-e065-1f8f-a97a-04b07ac7793b](https://www.fuizing.com/barium-carbonate-(manufacturer-of-China)/l/9c037042-e065-1f8f-a97a-04b07ac7793b) accessed on 9.1.2017; SHAANXI ANKANG JIANGHUA GROUP CO., LTD: Jianghua chemical plant: <http://www.jianghuagroup.com/template/structureen.htm> accessed on 19.1.2017; Hengyang Wanfeng Chemical Co., Ltd: <http://www.wf-chem.com/pages/about.htm> accessed on 9.1.2017; Hounan Chenzhou Chemical Industry Co., Ltd: http://www.chinachenzhou.com/cgi/search-en.cgi?f=introduction_en_1_+company_en_1_&t=introduction_en_1 accessed on 9.1.2017

⁽⁹⁾ COMTRADE HS6 data for product 283660: world exports 141,766 tonnes, world imports 137,554 tonnes.

⁽¹⁰⁾ Recital 71 of Implementing Regulation (EU) No 831/2011.

⁽¹¹⁾ Source: Chinese Export Statistics Database.

3.3.3. Attractiveness of the Union market

- (56) The investigation has shown that based on the Chinese Export Statistics Database, prices from China to the six largest third countries export markets with no measures in place were on average lower than export prices realised to the Union during the same period (the review investigation period). That is, the average Chinese price in the Union of the product under review was 397 EUR/tonne, whereas the average price of the like product for export to China's six largest export markets was 345 EUR/tonne. This was true for around 90 % of the Chinese total export volumes to other third country markets including the six largest mentioned in recital 55. On this basis, the Commission considered that the Union market is an attractive market for Chinese exporters as these could achieve higher profits through higher sales prices, while still undercutting the Union industry prices as demonstrated in recital 73 below.
- (57) In addition, the attractiveness of the Union market can also be demonstrated by the continued high presence of the Chinese exporters in the Union market despite the measures in force. In this regard, from 2003, i.e. before the entering into force of the existing measures, up to the end of the review investigation period of the current review, the market share of Chinese imports has increased from almost 50 % to a range of 59 % to 73 %. While there was a decrease in worldwide export volume from China from 130 000 tonnes in 2009 to 125 000 tonnes in 2015 ⁽¹²⁾, Chinese exports to the Union followed a converse trend and increased from 37 341 tonnes in 2009 to 51 919 tonnes in 2015 respectively, which clearly demonstrates the interest of Chinese exporting producers in the Union market. As mentioned above, this development occurred despite the measures in force.
- (58) Moreover, the investigation showed that two significant export markets for barium carbonate, namely the USA and India, have anti-dumping measures in force against China and that a third important export market, Brazil, has high import duties of 10 % in place, which effectively protects these markets from significant imports. Therefore, and also considering the conclusions made in recital 52, i.e. that the barium carbonate market is stable without any significant increase in overall consumption levels worldwide, it is unlikely that any spare capacity in China will be directed to those markets but will rather be directed to the Union market should the measures be repealed.

3.4. Conclusion on the likelihood of a continuation of dumping

- (59) In conclusion, the dumping margins established during the review investigation period, the large estimated production capacity, the high spare capacity in combination with China's practice of dumping barium carbonate on its export markets and the attractiveness of the Union market, indicate that a repeal of the measures would likely result in significant increase of exports to the Union. Given the dumping margin found during the review investigation period, it is also likely that future exports will be made at significantly dumped prices. It is therefore considered that there is a strong likelihood of a continuation of dumping should the measures be repealed.

4. LIKELIHOOD OF A CONTINUATION OR RECURRENCE OF INJURY

4.1. Definition of the Union Industry and Union production

- (60) The sole cooperating Union producer represents 100 % of the Union production of barium carbonate during the review investigation period. The Commission therefore considered that it constitutes the Union industry within the meaning of Article 4(1) of the basic Regulation and will be thereafter referred to as the 'Union industry' within the meaning of Article 4(1) of the basic Regulation.

4.2. Preliminary remark

- (61) As there is only one single producer in the Union, for confidentiality reasons, the data pertaining to the Union consumption, market shares and the undercutting and underselling margin calculations, is not presented in precise figures in order to preserve confidentiality pursuant to Article 19 of the basic Regulation. Instead, the Commission sought to provide ranges in order to nonetheless warrant the rights of the defence of interested parties to understand the methodology employed by the Commission.

⁽¹²⁾ Both data from China Export Statistics 2009 and 2015.

4.3. Union consumption

- (62) Union consumption was calculated by adding the verified total sales in the Union by the Union producer, and the total imports from third countries, based on Eurostat data.
- (63) On this basis, the Union consumption developed as follows:

Table 1

Union Consumption

	2013	2014	2015	RIP
Union Consumption (tonnes)	[68 500-83 800]	[71 800-87 800]	[70 000-85 500]	[69 400-84 400]
Index (2013 = 100)	100	105	102	101

Source: Verified questionnaire of the Union industry and Eurostat statistics.

- (64) From 2013 to 2014 the Union consumption increased by 5 %, and subsequently decreased by 4 % from 2014 to the RIP. Overall, during the period considered the consumption in the Union remained stable with only a slight increase of 1 %.

4.4. Imports from the country concerned

- (65) In the absence of cooperation of any Chinese exporting producers in this investigation, the Commission used the statistics available in Eurostat as well as statistics available in the Article 14(6) database to establish the volume and prices of imports from the PRC to the Union during the period considered.

4.4.1. Volume and market share of the imports from the country concerned

- (66) The Commission established the volume of imports on the basis of Eurostat data. On this basis, imports into the Union from the country concerned and market share developed as follows:

Table 2

Import volume and market share

	2013	2014	2015	RIP
Chinese imports (tonnes)	49 275	53 296	51 919	49 117
Index	100	108	105	100
Chinese market share (%)	[60-75]	[62-80]	[62-80]	[59-73]
Index	100	103	103	98

Source: Eurostat statistics.

- (67) In the period considered, the Chinese imports remained rather stable. From 2013 to 2014 import volumes increased by 8 %, and subsequently decreased again by 8 % from 2014 to the RIP. Overall, the development of imports was in line with the development of Union consumption.
- (68) Overall, during the period considered the Chinese market share remained stable with a slight decrease by 2 %. From 2013 to 2014 market share increased by 3 % up to a range of 62 % to 80 %, remained stable in 2015, and subsequently decreased by 5 % in the RIP to a level of 59 % to 73 %.

- (69) Statistics available in the Article 14(6) database revealed that Chinese imports to the Union were mainly covered by the two Chinese exporting producers that were granted MET in the original investigation. Over the period considered these two companies represented more than 75 % of total Chinese imports.

4.4.2. Prices of imports from the country concerned and price undercutting

- (70) The Commission established the trend of the prices of Chinese imports on the basis of Eurostat statistics. The average price of imports into the Union from the PRC developed as follows:

Table 3

Import prices

	2013	2014	2015	RIP
Chinese import prices ⁽¹⁾ (EUR/tonne)	378	354	403	397
<i>Index</i>	100	94	107	105

⁽¹⁾ Prices do not include anti-dumping duties in place.

Source: Eurostat statistics.

- (71) Prices of imports from China decreased from 2013 to 2014 by 6 %, subsequently increased by 13 % in 2015 and lastly decreased by 2 % in the RIP. Overall, during the period considered prices of imports from China increased by 5 %. This price increase is in line with the increase of the Union industry sales prices in the Union market as shown in recital 91 which was around 4 % during the period considered.
- (72) In the absence of cooperation from any Chinese exporting producer subject to this investigation, the Commission determined the price undercutting during the review investigation period by comparing:
- the weighted average sales price of the Union producer charged to independent customers on the Union market, adjusted to an ex-works level; and
 - the average Chinese import price based on the Article 14(6) database including the anti-dumping duties with appropriate adjustments for post-importation costs. Statistics available in the Article 14(6) database provide specific data on import prices of the Chinese exporting producers granted MET in the original investigation allowing for individual undercutting margin calculation.
- (73) The result of the comparison was expressed as a percentage of the Union industry average weighted price during the review investigation period and was in the ranges of 32 % to 37 %, and 27 % to 31 % for the Chinese exporting producers granted MET. The undercutting margin of the remaining Chinese exporting producers subject to the residual duty amounted in the range of 31 % to 35 %.

4.5. Imports from other third countries

- (74) The volume of imports into the Union from third countries other than the country concerned is shown in the table below. The quantity and the price trend are based on Eurostat. Imports into the Union from third countries developed as follows:

Table 4

Import volumes, market share and prices from other third countries

	2013	2014	2015	RIP
Other third countries imports (tonnes)	87	8	20	2 007
<i>Index</i>	100	9	23	2 299
Market share of third countries (%)	[0,05-0,2]	[0,01-0,05]	[0,01-0,05]	[1-5]
<i>Index</i>	N/A	N/A	N/A	100

	2013	2014	2015	RIP
Third countries imports (EUR/tonne)	3 468	8 672	4 106	388
Index	N/A	N/A	N/A	100

Source: Eurostat statistics.

- (75) Table 4 shows the data collected by the Commission vis-à-vis import volumes, market share, and prices of imports of the product under review from other third countries. The Commission notes that no indexing was used for the market share of other third countries for the period 2013 to 2015 and for prices of imports of the product under review from other third countries for the period 2013 to 2015. The reason for this is as follows. Import volumes from other third countries during the period 2013 to 2015 entered the Union market in marginal volumes (that is, below 100 tonnes), representing a negligible total market share between 0,01 % and 0,2 % of total imports. If indexing had been applied along the same lines as for import volumes for these rows, this would have led to an unrepresentative and confusing trend (the row on market share would have read as follows if 2013 would have been indexed against 100: 2014 as 8 775, 2015 as 22 516, and the RIP as 2 279). The same holds true if indexing had been applied to the price of imports from other third countries row (that is, indexing 2013 against 100, the trend would have been: 2014 as 250, 2015 as 118, and the RIP as 11). Since it is undeniable that these figures would not have been an accurate representation of the situation intended to be captured by Table 4, the Commission chose, exceptionally, not to index against the first year of the period considered for market share of other third countries and average import prices of the product under review from these countries, but, instead, only designate the RIP data as the index.
- (76) What can be distilled from the data in Table 4 are, nonetheless, certain trends. That is, during the RIP, imports increased from 87 to 2 007 tonnes corresponding to a total market share on a range of 1 % to 5 %. India, with 1 986 tonnes, represented the majority of these imports from other third countries during the RIP. Also, the average price of imports during the RIP was reported at 388 EUR/tonne. This price level was slightly below the average Chinese prices in the Union market without anti-dumping duties (397 EUR/tonne), but significantly below the Union industry's prices. In any case as the import volume from other third countries was not significant, it could not have substantially affected the economic situation of the Union industry.

4.6. Economic situation of the Union industry

4.6.1. General remarks

- (77) In accordance with Article 3(5) of the basic Regulation, the examination of the impact of the dumped imports on the Union industry included an evaluation of all economic indicators having a bearing on the state of the Union industry during the period considered.
- (78) It should be noted that since the Union industry consists of only one producer, sensitive business data had to be reported in the form of indexes.
- (79) The Commission evaluated the economic indicators relating to the Union industry on the basis of the verified data contained in the questionnaire reply of the sole Union producer.

4.6.2. Production, production capacity, and capacity utilisation

- (80) The total Union production, production capacity and capacity utilisation developed over the period considered as follows:

Table 5

Union Production, production capacity and capacity utilisation

	2013	2014	2015	RIP
Production (Index)	100	120	115	107
Production capacity (Index)	100	100	100	100
Capacity utilisation (%)	61	74	70	65

Source: Verified questionnaire of the Union industry.

- (81) The Union industry's production increased by 7 % over the period considered, while its production capacity remained unchanged. In 2014 the Union industry significantly increased its production by 20 %, but it progressively decreased until the review investigation period. As a result, the Union industry improved its capacity utilisation over the period considered by four percentage points, reaching 65 % in the review investigation period.

4.6.3. Sales volume and market share

- (82) The Union industry's sales volume and market share developed over the period considered as follows:

Table 6

Sales volume and market share

	2013	2014	2015	RIP
Sales volume (<i>Index</i>)	100	100	97	97
Market share (<i>Index</i>)	100	94	94	96

Source: Verified questionnaire of the Union industry and Eurostat.

- (83) During the period considered the level of sales volume of the Union industry decreased by 3 %.
- (84) Market share of the Union industry decreased from 2013 to 2015 by 6 % and subsequently increased slightly (by 2 %) from 2015 to the RIP. Overall, during the period considered it decreased by 4 %.

4.6.4. Growth

- (85) Between 2013 and the RIP, the Union consumption increased by 1 %. The sales volume of the Union industry decreased by 3 %, which translated into a decrease in market share of 4 %.

4.6.5. Employment and productivity

- (86) Employment and productivity developed over the period considered as follows:

Table 7

Employment and productivity

	2013	2014	2015	RIP
Employment (<i>Index</i>)	100	114	117	108
Productivity (<i>Index</i>)	100	106	99	99

Source: Verified questionnaire of the Union industry.

- (87) The number of employees in the Union industry increased during the period considered by 8 %. In 2014, as a result of an increase in production the productivity increased by 6 % but it decreased the following year. As a result the productivity slightly decreased over the period considered by 1 %.

4.6.6. Magnitude of the dumping margin and recovery from past dumping

- (88) Anti-dumping measures have been in place against imports from the PRC since 2005.

- (89) As established in recitals 35 to 47, the dumping margins of the Chinese producers during the review investigation period were significantly above the de minimis level. The impact on the economic situation of the Union industry is substantial, given the continued imports in significant volumes of barium carbonate at dumped prices from the PRC.

4.6.7. Prices and factors affecting prices

- (90) The average unit sales prices of the Union industry to unrelated customers and the unit cost of production developed over the period considered as follows:

Table 8

Average sales prices and unit costs

	2013	2014	2015	RIP
Average unit selling price in the Union (<i>Index</i>)	100	102	103	104
Unit cost of production (<i>Index</i>)	100	91	93	95

Source: Verified questionnaire of the Union industry.

- (91) The average unit sales prices of the Union industry increased by 4 % during the period considered. As described in recital 71 this increase in prices was in the same range as the price increase observed for the Chinese imports.
- (92) The unit cost of production of the Union industry decreased by 9 % from 2013 to 2014 and subsequently increased slightly (by 4 %) from 2014 to the review investigation period. Overall, during the period considered it decreased by 5 %, partly due to efficiency gains reached by streamlining the production process and the reduction of fixed cost (per tonne) derived from the increase of production volumes.
- (93) As already observed during the previous expiry review, the Union industry manufactures two products in the same plant: barium carbonate and strontium carbonate. The combined production of these two products allows diluting fixed costs. During the period considered the Union industry went through a restructuration of the production process, from the so called 'consecutive campaigns' to the 'parallel' ⁽¹³⁾ production with shared equipment. This led to cost savings, rationalisation of production flows, hence efficiency gains.

4.6.8. Labour costs

- (94) The average labour costs of the Union industry developed over the period considered as follows:

Table 9

Average labour cost per employee

	2013	2014	2015	RIP
Average labour cost per employee (<i>Index</i>)	100	100	103	107

Source: Verified questionnaire of the Union industry.

- (95) Between 2013 and the RIP, the average labour costs per employee of the Union producer increased by 7 %.

⁽¹³⁾ Consecutive campaigns, refers to 'alternate' production of both products in the same lines of production; parallel production, refers to 'simultaneous' production of both products in different lines. Some equipment is shared and is used on both production lines.

4.6.9. Inventories

- (96) The inventories of the Union industry developed over the period considered as follows:

Table 10

Inventories

	2013	2014	2015	RIP
Closing stock (<i>Index</i>)	100	131	125	74
Closing stocks as percentage of production (%)	20	22	22	14
<i>Index</i>	100	109	108	69

Source: Verified questionnaire of the Union Industry.

- (97) The Union industry stops production one month per year for maintenance purposes. During the review investigation period the stop of production was prolonged to nine weeks due to the decreased level of demand compared to previous years. The end of the review investigation period coincided in time with the process of rebuilding the stocks and resuming of the normal operations after the mentioned stop of production when the stocks were at a minimum level. From 2013 to 2015 the stocks were computed during the same period of the year when the storage was at average level.
- (98) The closing stocks of the Union industry increased from 2013 to 2014 by 31 % and subsequently decreased by 6 % from 2014 to 2015. From 2015 to RIP the stocks decreased by 51 %. Over the period considered all closing stocks decreased by 26 %.
- (99) Closing stocks as percentage of production increased from 2013 to 2015 by 2 percentage points up to 22 % and subsequently decreased to 14 % in the review investigation period.

4.6.10. Profitability, cash flow, investments, return on investment and ability to raise capital

- (100) Profitability, cash flow, investments and return on investments of the Union industry developed over the period considered as follows:

Table 11

Profitability, cash flow, investments and return on investments

	2013	2014	2015	RIP
Profitability of total sales in the Union to unrelated customers (% of sales turnover)	[– 10 to – 20]	[0 to – 10]	[0 to – 10]	[0 to – 10]
Profitability of total sales in the Union to unrelated customers (<i>Index</i>)	– 100	– 40	– 41	– 46
Cash flow (<i>Index</i>)	100	– 402	35	152
Investments (<i>Index</i>)	100	107	85	81
Return on investments (<i>Index</i>)	100	172	189	170

Source: Verified questionnaire of the Union Industry.

- (101) The Commission established the profitability of the Union industry by expressing the pre-tax net profit of the sales of the like product to unrelated customers in the Union as a percentage of the turnover of those sales. The Union industry was continually loss-making throughout the period considered. The profitability improved from 2013 to 2014 by 60 %, and it subsequently decreased by 6 % in the review investigation period. Overall, the profitability despite increasing by 54 % during the period considered, remained negative.
- (102) Cash flow, which is the ability of the Union producers to self-finance their activities, decreased from 2013 to 2014 to negative terms by 502 %, subsequently it continually increased until the RIP. Over the period considered cash flow increased by 52 %.
- (103) Investments increased by 7 % between 2013 and 2014 and then decreased by 26 % by the end of the review investigation period as compared to 2014. Overall, investments decreased by 19 % over the period considered. Investments during 2013 and 2014 were higher due to the restructuring of the production process aiming to obtain improvements in the workflows, cost rationalisation and efficiency gains. From 2015 to the review investigation period the main investments were linked to the replacement of equipment.
- (104) The return on investments is the profit in percentage of the net book value of investments. It was negative during the period considered. It increased by 89 % in 2015 as compared to 2012 and then it decreased by 19 % in the RIP. Overall, the return on investments increased by 70 % during the period considered, in line with the profitability.

4.6.11. *Conclusion on injury*

- (105) Over the period considered, several indicators, such as production volume, capacity utilisation, employment and unit selling price showed slight improvements. Unit cost of production decreased partly due to efficiency gains and the increase in production volume.
- (106) Nevertheless, the Union industry was continuously loss-making throughout the period considered; capacity utilisation rate was low and return on investment was negative. Likewise, in a context of stable consumption, the Union industry reduced its market share.
- (107) In conclusion, the Commission considered that the Union Industry continued to suffer material injury during the review investigation period.
- (108) The investigation showed that, as described in recitals 66 to 69, large volumes of dumped imports from China entered the Union market during the period considered. As a result barium carbonate originating from China remained the most consumed in the Union market holding a high and stable market share ranging between 59 % to 73 % and 62 % to 80 % through the period considered.
- (109) Despite the average prices of the Chinese dumped imports increased by 5 % during the period considered, these prices remained at significantly lower levels than those of the Union industry. During the review investigation period, as described in recital 73 dumped imports from China undercut Union industry prices by 28,7 % up to 34,4 %. Due to the large volumes of significantly dumped imports from China which exerted a significant price pressure on the Union market, the Union industry could not raise its sales prices sufficiently so that it could cover its cost of production. This is evidenced by the underselling margin established for the Chinese imports including the anti-dumping duties from a range of 62 % to 71 % to a range of 83 % to 95 %.
- (110) Based on the above, the Commission concluded that the Union industry's injurious situation had to be attributed to the large imports volumes made at significant low dumped prices from China and that these imports had a determining role in the material injury suffered by the Union industry.

4.7. **Likelihood of a continuation of injury**

4.7.1. *Preliminary remarks*

- (111) The investigation showed that Chinese imports were made at dumped price levels during the review investigation period and that there was a likelihood of continuation of dumping should the measures be allowed to lapse.

- (112) Since the Union industry continued to suffer material injury, due to the Chinese imports, it was assessed whether there would be a likelihood of continuation of injury should measures against China be allowed to lapse in accordance with Article 11(2) of the basic Regulation.
- (113) To establish the likelihood of continuation of injury the following elements were analysed: the production and spare capacities in China, the attractiveness of the Union market, the expected price level of Chinese imports into the Union market and the foreseen impact on the Union industry.
- (114) As mention in recital 28 due to the non-cooperation of the Chinese exporting producers this analysis was based on Article 18 of the basic Regulation.

4.7.2. Production, spare capacities in China and attractiveness of the Union market

- (115) As mentioned in recitals 50 to 54, available spare capacities in China were significant, i.e. around 280 000 tonnes. Such spare capacity represented more than three times the total Union consumption during the review investigation period.
- (116) Similarly, based on a comparison of Chinese export prices to the Union and to other third country markets, the continued significant presence of Chinese exports in the Union market as well as the duties in force on other major export markets for Chinese exporting producers, the Commission considered that the Union market is attractive for the Chinese exporting producers as described in recitals 56 to 58.
- (117) On this basis the Commission concluded that Chinese spare capacity will likely be directed to the Union should measures be allowed to lapse.

4.7.3. Prices of Chinese imports

- (118) As an indication of the price level at which it is likely that Chinese barium carbonate will be imported into the Union market should the measures be repealed, the level of Chinese import prices to the Union without anti-dumping duties were taken into account. The comparison during the review investigation period showed that Chinese prices without anti-dumping duties were overall on average around 35 % lower than the Union industry's prices. For the two companies for which MET was granted in the original investigation, prices were in the ranges of 33 % to 38 % and 28 % to 32 % lower than the Union industry's prices, respectively. For the remaining Chinese exporting producers subject to the residual duty, the price difference was 40 % to 46 % lower than the Union industry prices.
- (119) Furthermore, the price levels at which barium carbonate was exported from China to other third countries was analysed. Chinese prices to other third countries were found on average to be lower than the Union industry's prices from around 25 % to around 45 %.
- (120) On this basis, the Commission concluded that imports from China will very likely exert an even higher price pressure on the Union industry than the one they exerted during the review investigation period should the measures be repealed.

4.7.4. Likely impact on the Union industry

- (121) Based on the above facts, in the absence of anti-dumping measures, Chinese exporting producers will have an incentive to increase significantly the volume of their imports into the Union market at low dumped prices exerting a downward pressure on the prices prevailing in the Union.
- (122) An increasing volume of Chinese imports — which is likely, given the available spare capacities — coupled with the expected further price pressure, will likely have a significant negative impact on the situation of the Union industry.
- (123) Indeed, should this scenario materialise, it is unlikely that the Union industry will be able to decrease its prices. An indication in this respect is given by the fact that during the period considered the Union industry did not decrease its sales prices, even in a situation of decreasing cost of production, since they were already below costs.
- (124) Furthermore, in such scenario, should the Union industry keep its price levels, it is likely that it would lose sales volume and market share as significant larger volumes of imports from China would likely enter the market at even lower prices.

- (125) As a result, the Union industry would have to decrease its production level, which would largely affect its cost of production and profitability, since the manufacturing of barium carbonate is capital intensive and the weight of fixed costs per tonne would increase significantly.
- (126) The effect of changes in the production volume on the profitability of the Union industry was observed during the period considered. In 2014, a 20 % increase of production led to a large improvement of the profitability of the Union industry, while the 8 % decrease in the production volume in the review investigation period affected negatively the profitability, which also decreased. Therefore, any reduction of production volume would lead to an increase in fixed costs per tonne, while at the same time such increase in cost cannot be reflected in an increase in sales prices, due to the price pressure exerted by the Chinese imports. As a consequence, this would further deteriorate the profitability of the Union industry, which was already loss making during the review investigation period.

4.7.5. Conclusion on the likelihood of a continuation of injury

- (127) Based on the above, the Commission concluded that the situation of the Union industry, which was already suffering material injury, would further deteriorate, should the measure be repealed, as the Union industry would not be in a position to compete with the increased volume of Chinese imports sold at injurious dumped prices. Therefore, in the medium term it is likely that the only Union producer would have no choice but to cease its operations.
- (128) The Commission therefore concluded that there is a strong likelihood of continuation of injury if the measures were to be repealed.

5. UNION INTEREST

- (129) In accordance with Article 21 of the basic Regulation, the Commission examined whether the maintenance of the existing anti-dumping measures on imports of the product under review would be against the interest of the Union as a whole. The determination of the Union interest was based on an appreciation of all interests involved, including those of the Union industry, importers and users. All interested parties were given the opportunity to make their views known under Article 21(2) of the basic Regulation.

5.1. Interest of the Union industry

- (130) The anti-dumping measures in force have allowed the Union industry to maintain the barium carbonate production in the Union. However the Union industry did not manage to completely recover from the past injurious situation and the profitability remained negative.
- (131) While it is true that Chinese imports still represented a high market share during the period considered with a negative impact on the situation of the Union industry, the measures nevertheless shielded the Union industry in particular from the majority of the Chinese exporting producers that are currently subject to the residual duty. The investigation however concluded that it is likely that Chinese exporting producers would re-enter the Union market in even higher volumes should the measures be allowed to lapse.
- (132) The investigation has shown that the Union industry invested to rationalise its production process and ensure the sustainability of a plant where two products, barium carbonate and strontium carbonate, are manufactured in parallel. As explained in recital 93 the costs of production of these two products are interdependent since in some parts of the process dedicated equipment is used for both products. The combined production allows the Union industry to dilute large fixed costs over the entire plant.
- (133) Should measures be repealed, the efforts of the Union industry to rationalise its cost would be lost, as fixed costs would increase due to the loss of sales and production volume as described in recital 126. This would seriously threaten the viability of the barium carbonate activity that, as a consequence, may have to stop production. This will also have negative consequences on the strontium carbonate production for the reasons explained in recital 132.
- (134) In view of the above, the Commission concluded that it is in the interest of the Union industry that measures against the dumped imports from the PRC be maintained.

5.2. Interest of unrelated importers

- (135) The Commission sent questionnaires to the six unrelated importers that came forward, as described in recitals 16 and 18. However, none of them cooperated with the investigation.
- (136) The investigation did not bring to light any elements showing that the continuation of the anti-dumping measures in force would have a significant negative effect on the situation of the unrelated importers.

5.3. Interest of users

- (137) At initiation, the Commission contacted all known users and invited them to cooperate. Eighty-six companies came forward as described in recital 18 and questionnaires were sent to all of them. Fifteen users replied to the questionnaire.
- (138) Out of these fifteen users, only five provided a complete reply to the questionnaire. The remaining ten users failed to provide a non-confidential version of their reply to the questionnaire as required by Article 19(2) of the basic Regulation. Their replies could therefore not be taken into consideration in accordance with Article 19(3) of the basic Regulation.
- (139) The imports of the five cooperating users that provided full questionnaire replies accounted for around 6 % of the Union industry sales in the Union and 10 % of the total imports from China. They represented around 8 % of the total Union consumption. The cooperating users operated in the ceramic frits and glazes, chemical, glass and crystal, and electro-technical sectors, i.e. some of the main applications of barium carbonate.
- (140) The investigation found that barium carbonate represents only between 1,4 % and 2,6 % of the total cost of production of the cooperating users, depending on the final product requirements. Consequently the impact of the measures on these users is considered relatively limited.
- (141) One user claimed that the anti-dumping measures impacted negatively its production costs and therefore its competitiveness was adversely affected. As shown in recital 140 this was not supported by the facts established during the investigation and this argument was therefore rejected.
- (142) On the basis of the above, there were no indications that the continuation of the anti-dumping measures in force would have a significant negative effect on the situation of the users.

5.4. Conclusion on Union interest

- (143) Given the above, the Commission concluded that there are no compelling reasons against the continuation of the anti-dumping measures in force.

6. ANTI-DUMPING MEASURES

- (144) All interested parties were informed of the essential facts and considerations on the basis of which it was intended to maintain the anti-dumping measures in force. They were also granted a period within which they could submit comments subsequent to this disclosure. No comments were submitted.
- (145) It follows from the above considerations that, under Article 11(2) of the basic Regulation, the anti-dumping measures applicable to imports of barium carbonate originating in the PRC, imposed by Regulation (EU) No 831/2011, should be maintained.
- (146) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 15(1) of Regulation (EU) 2016/1036,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is hereby imposed on imports of barium carbonate with a strontium content of more than 0,07 % by weight and a sulphur content of more than 0,0015 % by weight, whether in powder, pressed granular or calcined granular form, currently falling within CN code ex 2836 60 00 (TARIC code 2836 60 00 10), originating in the People's Republic of China.

2. The amount of the definitive anti-dumping duty shall be equal to a fixed amount as specified below for products produced by the following manufacturers:

Company	Rate of duty (EUR/tonne)	TARIC additional code
Hubei Jingshan Chutian Barium Salt Corp. Ltd, 62, Qinglong Road, Songhe Town, Jingshan County, Hubei Province, PRC	6,3	A606
Zaozhuang Yongli Chemical Co. Ltd, South Zhuzibukuang Qichun, Zaozhuang City Centre District, Shandong Province, PRC	8,1	A607
All other companies	56,4	A999

3. The application of the individual duty rates specified for the companies mentioned in paragraph 2 shall be conditional upon presentation to the Member States' customs authorities of a valid commercial invoice, on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, drafted as follows: 'I, the undersigned, certify that the (volume) of (product concerned) sold for export to the European Union covered by this invoice was manufactured by (company name and address) (TARIC additional code) in the People's Republic of China. I declare that the information provided in this invoice is complete and correct.' If no such invoice is presented, the duty applicable to all other companies shall apply.

4. For both, the individually-named producers (falling within TARIC code A606 and A607) as well as all other companies (falling within TARIC code A999), the following applies: in cases where goods have been damaged before entry into free circulation, the price actually paid or payable is apportioned for the determination of the customs value pursuant to Article 131(2) of Commission Implementing Regulation (EU) 2015/2447 ⁽¹⁴⁾, and the amount of the anti-dumping duty, calculated on the basis of the fixed amounts set above, shall be reduced by a percentage which corresponds to the apportioning of the price actually paid or payable.

5. Unless otherwise specified, the provisions in force concerning customs duties shall apply.

Article 2

This Regulation shall enter into force 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, 27 September 2017.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁴⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1760**of 27 September 2017****on the issue of licences for importing rice under the tariff quotas opened for the September 2017 subperiod by Implementing Regulation (EU) No 1273/2011**

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 thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 1273/2011 ⁽²⁾ opened and provided for the administration of certain import tariff quotas for rice and broken rice, broken down by country of origin and split into several subperiods in accordance with Annex I to that Implementing Regulation.
- (2) September is the fourth subperiod for the quota provided for under Article 1(1)(a) of Implementing Regulation (EU) No 1273/2011, the third subperiod for the quota provided for under Article 1(1)(d) of that Implementing Regulation and the first subperiod for the quota provided for under Article 1(1)(e) of that Implementing Regulation.
- (3) The notifications sent in accordance with point (a) of Article 8 of Implementing Regulation (EU) No 1273/2011 show that, for the quotas with order numbers 09.4112 — 09.4117 — 09.4118 — 09.4119 — 09.4130 and 09.4168, the applications lodged in the first 10 working days of September 2017 under Article 4(1) of that Implementing Regulation cover a quantity greater than that available. The extent to which import licences may be issued should therefore be determined by fixing the allocation coefficient to be applied to the quantities requested under the quotas concerned, calculated in accordance with Article 7(2) of Commission Regulation (EC) No 1301/2006 ⁽³⁾.
- (4) Those notifications also show that, for the quotas with order numbers 09.4127 — 09.4128 — 09.4129 — 09.4112 and 09.4119, the applications lodged in the first 10 working days of September 2017 under Article 4(1) of Implementing Regulation (EU) No 1273/2011 cover a quantity less than that available.
- (5) The quantity not used for the September subperiod of the quotas with order numbers 09.4127 — 09.4128 — 09.4129 and 09.4130 is transferred to the quota bearing the order number 09.4138 for the following subperiod under Article 2 of Implementing Regulation (EU) No 1273/2011.
- (6) The total quantity available for the following subperiod should also be fixed for the quotas with order numbers 09.4138 and 09.4168, in accordance with the first subparagraph of Article 5 of Implementing Regulation (EU) No 1273/2011.
- (7) In order to ensure sound management of the procedure of issuing import licences, this Regulation should enter into force immediately after its publication,

HAS ADOPTED THIS REGULATION:

Article 1

1. For import licence applications for rice under the quotas with order numbers 09.4112 — 09.4117 — 09.4118 — 09.4119 — 09.4130 and 09.4168 referred to in Implementing Regulation (EU) No 1273/2011 lodged in the first 10 working days of September 2017 licences shall be issued for the quantity requested, multiplied by the allocation coefficient set out in the Annex to this Regulation.

⁽¹⁾ OJ L 347, 20.12.2013, p. 671.

⁽²⁾ Commission Implementing Regulation (EU) No 1273/2011 of 7 December 2011 opening and providing for the administration of certain tariff quotas for imports of rice and broken rice (OJ L 325, 8.12.2011, p. 6).

⁽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).

2. The total quantity available for the following subperiod under the quota with order numbers 09.4138 and 09.4168 referred to in Implementing Regulation (EU) No 1273/2011 is 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, 27 September 2017.

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

*Jerzy PLEWA
Director-General*

Directorate-General for Agriculture and Rural Development

ANNEX

Quantities to be allocated for the September 2017 subperiod and quantities available for the following subperiod under Implementing Regulation (EU) No 1273/2011

- (a) Quota of wholly milled or semi-milled rice covered by CN code 1006 30 as provided for in Article 1(1)(a) of Implementing Regulation (EU) No 1273/2011:

Origin	Order number	Allocation coefficient for September 2017 subperiod	Total quantity available for October 2017 subperiod (kg)
United States	09.4127	— ⁽¹⁾	
Thailand	09.4128	— ⁽¹⁾	
Australia	09.4129	— ⁽¹⁾	
Other origins	09.4130	50,250208 %	
All countries	09.4138		1 778 874

⁽¹⁾ Applications cover quantities less than or equal to the quantities available; all applications are therefore acceptable.

- (b) Quota of wholly milled or semi-milled rice covered by CN code 1006 30 as provided for in Article 1(1)(d) of Implementing Regulation (EU) No 1273/2011:

Origin	Order number	Allocation coefficient for September 2017 subperiod
Thailand	09.4112	65,541543 %
United States	09.4116	— ⁽¹⁾
India	09.4117	8,704591 %
Pakistan	09.4118	10,992065 %
Other origins	09.4119	99,272249 %
All countries	09.4166	— ⁽²⁾

⁽¹⁾ Applications cover quantities less than or equal to the quantities available; all applications are therefore acceptable.

⁽²⁾ No quantity available for this subperiod.

- (c) Quota of broken rice covered by CN code 1006 40 00 as provided for in Article 1(1)(e) of Implementing Regulation (EU) No 1273/2011:

Origin	Order number	Allocation coefficient for September 2017 subperiod	Total quantity available for October 2017 subperiod (kg)
All countries	09.4168	0,994116 %	0

DECISIONS

COUNCIL DECISION (EU, Euratom) 2017/1761

of 25 September 2017

appointing a member, proposed by the Italian Republic, of the European Economic and Social Committee

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to the proposal of the Italian Government,

Having regard to the opinion of the European Commission,

Whereas:

- (1) On 18 September 2015 and 1 October 2015, the Council adopted Decisions (EU, Euratom) 2015/1600 ⁽¹⁾ and (EU, Euratom) 2015/1790 ⁽²⁾ appointing the members of the European Economic and Social Committee for the period from 21 September 2015 to 20 September 2020.
- (2) A member's seat on the European Economic and Social Committee has become vacant following the end of the term of office of Ms Claudia BUSCHI,

HAS ADOPTED THIS DECISION:

Article 1

Mr Gerardo LARGHI, *Professore — Dirigente della CISL Scuola dei Laghi di Como e Varese*, is hereby appointed as a member of the European Economic and Social Committee for the remainder of the current term of office, which runs until 20 September 2020.

Article 2

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

Done at Brussels, 25 September 2017.

For the Council

The President

M. MAASIKAS

⁽¹⁾ Council Decision (EU, Euratom) 2015/1600 of 18 September 2015 appointing the members of the European Economic and Social Committee for the period from 21 September 2015 to 20 September 2020 (OJ L 248, 24.9.2015, p. 53).

⁽²⁾ Council Decision (EU, Euratom) 2015/1790 of 1 October 2015 appointing the members of the European Economic and Social Committee for the period from 21 September 2015 to 20 September 2020 (OJ L 260, 7.10.2015, p. 23).

COUNCIL DECISION (EU) 2017/1762
of 25 September 2017
appointing two members, proposed by Romania, of the Committee of the Regions

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal of the Romanian Government,

Whereas:

- (1) On 26 January 2015, 5 February 2015 and 23 June 2015, the Council adopted Decisions (EU) 2015/116 ⁽¹⁾, (EU) 2015/190 ⁽²⁾ and (EU) 2015/994 ⁽³⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020.
- (2) Two members' seats on the Committee of the Regions have become vacant following the end of the terms of office of Mr Vasile Silvian CIUPERCĂ and Mr Adrian ȚUȚUIANU,

HAS ADOPTED THIS DECISION:

Article 1

The following are hereby appointed as members of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2020:

- Mr Marius Horia ȚUȚUIANU, *President of Constanța county council*,
- Mr Bogdan Andrei TOADER, *President of Prahova county council*.

Article 2

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

Done at Brussels, 25 September 2017.

For the Council

The President

M. MAASIKAS

⁽¹⁾ Council Decision (EU) 2015/116 of 26 January 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 20, 27.1.2015, p. 42).

⁽²⁾ Council Decision (EU) 2015/190 of 5 February 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 31, 7.2.2015, p. 25).

⁽³⁾ Council Decision (EU) 2015/994 of 23 June 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 159, 25.6.2015, p. 70).

COUNCIL DECISION (EU) 2017/1763**of 25 September 2017****appointing a member and an alternate member, proposed by the Republic of Lithuania, of the Committee of the Regions**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal of the Lithuanian Government,

Whereas:

- (1) On 26 January 2015, 5 February 2015 and 23 June 2015, the Council adopted Decisions (EU) 2015/116 ⁽¹⁾, (EU) 2015/190 ⁽²⁾ and (EU) 2015/994 ⁽³⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020.
- (2) A member's seat on the Committee of the Regions has become vacant following the end of the term of office of Mr Mindaugas SINKEVIČIUS.
- (3) An alternate member's seat on the Committee of the Regions has become vacant following the end of the term of office of Mr Jonas JARUTIS,

HAS ADOPTED THIS DECISION:

Article 1

The following are hereby appointed to the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2020:

- (a) as a member:
 - Mr Tadeuš ANDŽEJEVSKI, *Member of Vilnius District Municipal Council*,
- (b) as an alternate member:
 - Ms Lina KAIRYTĖ, *Member of Panevėžys District Municipal Council*.

Article 2

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

Done at Brussels, 25 September 2017.

For the Council

The President

M. MAASIKAS

⁽¹⁾ Council Decision (EU) 2015/116 of 26 January 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 20, 27.1.2015, p. 42).

⁽²⁾ Council Decision (EU) 2015/190 of 5 February 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 31, 7.2.2015, p. 25).

⁽³⁾ Council Decision (EU) 2015/994 of 23 June 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 159, 25.6.2015, p. 70).

COUNCIL DECISION (EU) 2017/1764**of 25 September 2017****appointing an alternate member, proposed by the Republic of Austria, of the Committee of the Regions**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal of the Austrian Government,

Whereas:

- (1) On 26 January 2015, 5 February 2015 and 23 June 2015, the Council adopted Decisions (EU) 2015/116 ⁽¹⁾, (EU) 2015/190 ⁽²⁾ and (EU) 2015/994 ⁽³⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020.
- (2) An alternate member's seat has become vacant following the appointment of Mr Hannes WENINGER as a member of the Committee of the Regions,

HAS ADOPTED THIS DECISION:

Article 1

The following is hereby appointed as an alternate member of the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2020:

— Mr Markus LINHART, *Bürgermeister und Gemeinderat von Bregenz*.

Article 2

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

Done at Brussels, 25 September 2017.

For the Council

The President

M. MAASIKAS

⁽¹⁾ Council Decision (EU) 2015/116 of 26 January 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 20, 27.1.2015, p. 42).

⁽²⁾ Council Decision (EU) 2015/190 of 5 February 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 31, 7.2.2015, p. 25).

⁽³⁾ Council Decision (EU) 2015/994 of 23 June 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 159, 25.6.2015, p. 70).

COUNCIL DECISION (EU) 2017/1765**of 25 September 2017****appointing two members and two alternate members, proposed by the Kingdom of the Netherlands, of the Committee of the Regions**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal of the Government of the Netherlands,

Whereas:

- (1) On 26 January 2015, 5 February 2015 and 23 June 2015, the Council adopted Decisions (EU) 2015/116 ⁽¹⁾, (EU) 2015/190 ⁽²⁾ and (EU) 2015/994 ⁽³⁾ appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020. On 13 July 2015, by Council Decision (EU) 2015/1140 ⁽⁴⁾, Mr H.J.J. (Henri) LENFERINK was replaced by Mr N.A. (André) VAN DE NADORT as a member. On 18 September 2015, by Council Decision (EU) 2015/1573 ⁽⁵⁾, Ms W.H. (Hester) MAIJ was replaced by Mr M.A. (Michiel) SCHEFFER as a member and Ms E.M. (Elvira) SWEET was replaced by Mr D.J.E. (Erik) LIEVERS as an alternate member.
- (2) A member's seat on the Committee of the Regions has become vacant following the end of the term of office of Mr M.A. (Michiel) SCHEFFER.
- (3) A member's seat on the Committee of the Regions has become vacant following the end of the mandate on the basis of which Mr N.A. (André) VAN DE NADORT (*Mayor of the municipality of Ten Boer*) was proposed.
- (4) Two alternate members' seats on the Committee of the Regions have become vacant following the end of the terms of office of Mr D.J.E. (Erik) LIEVERS and Mr C.L. (Cornelis) VISSER,

HAS ADOPTED THIS DECISION:

Article 1

The following are hereby appointed to the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2020:

(a) as members:

- Dr J.M.E. (Annemieke) TRAAG, *Gedeputeerde van de provincie Overijssel*,
- Mr N.A. (André) VAN DE NADORT, *Burgemeester van de gemeente Weststellingwerf* (change of mandate),

(b) as alternate members:

- Dr M. (Michiel) SCHEFFER, *Gedeputeerde van de provincie Gelderland*,
- Ms E. (Ellen) NAUTA-VAN MOORSEL, *Burgemeester van de gemeente Hof van Twente*.

⁽¹⁾ Council Decision (EU) 2015/116 of 26 January 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 20, 27.1.2015, p. 42).

⁽²⁾ Council Decision (EU) 2015/190 of 5 February 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 31, 7.2.2015, p. 25).

⁽³⁾ Council Decision (EU) 2015/994 of 23 June 2015 appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2015 to 25 January 2020 (OJ L 159, 25.6.2015, p. 70).

⁽⁴⁾ Council Decision (EU) 2015/1140 of 13 July 2015 appointing two Dutch members and two Dutch alternate members of the Committee of the Regions (OJ L 185, 14.7.2015, p. 17).

⁽⁵⁾ Council Decision (EU) 2015/1573 of 18 September 2015 appointing four Dutch members and five Dutch alternate members of the Committee of the Regions (OJ L 245, 22.9.2015, p. 10).

Article 2

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

Done at Brussels, 25 September 2017.

For the Council
The President
M. MAASIKAS

COUNCIL DECISION (EU) 2017/1766**of 25 September 2017**

on the position to be adopted on behalf of the European Union within the EPA Committee established by the Interim agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part, regarding the accession of the Republic of Croatia to the European Union and changes in the list of countries and territories associated with the European Union

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), Article 211 and Article 218(9) thereof,

Having regard to the Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part ⁽¹⁾,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part ('the Agreement') has applied provisionally since 14 May 2012.
- (2) The Treaty concerning the accession of the Republic of Croatia to the European Union was signed on 9 December 2011 and entered into force on 1 July 2013.
- (3) The Republic of Croatia acceded to the Agreement on 22 March 2017 by depositing its act of accession.
- (4) Pursuant to Article 67 of the Agreement, the EPA Committee may decide on any amending measures that might be necessary in connection with the accession of new Member States to the Union.
- (5) Article 70 of the Agreement provides that the Annexes and Protocols to the Agreement form an integral part thereof and may be reviewed and or amended by the EPA Committee.
- (6) Following the change of status of Mayotte ⁽²⁾ and Saint-Barthélemy ⁽³⁾, and the entry into force of Council Decision 2013/755/EU on the association of the overseas countries and territories with the European Union ⁽⁴⁾, the list of overseas countries and territories in Annex IX to Protocol 1 to the Agreement should be updated.
- (7) It is appropriate to establish the position to be adopted on behalf of the European Union within the EPA Committee regarding the accession of the Republic of Croatia to the European Union and changes of status of some countries and territories associated with the Union,

HAS ADOPTED THIS DECISION:

Article 1

The position to be adopted on behalf of the European Union within the EPA Committee established by the Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa

⁽¹⁾ OJ L 111, 24.4.2012, p. 2.

⁽²⁾ European Council Decision 2012/419/EU of 11 July 2012 amending the status of Mayotte with regard to the European Union (OJ L 204, 31.7.2012, p. 131).

⁽³⁾ European Council Decision 2010/718/EU of 29 October 2010 amending the status with regard to the European Union of the island of Saint-Barthélemy (OJ L 325, 9.12.2010, p. 4).

⁽⁴⁾ Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') (OJ L 344, 19.12.2013, p. 1).

States, on the one part, and the European Community and its Member States, on the other part, regarding the accession of the Republic of Croatia to the European Union and changes in the list of countries and territories associated with the Union, shall be based on the attached draft Decision.

Minor changes to the draft Decision may be agreed by the representative of the Union in the EPA Committee without further decision of the Council.

Article 2

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

Done at Brussels, 25 September 2017.

For the Council
The President
M. MAASIKAS

ANNEX

DRAFT

**DECISION No .../2017 OF THE EPA COMMITTEE ESTABLISHED BY THE INTERIM AGREEMENT
ESTABLISHING A FRAMEWORK FOR AN ECONOMIC PARTNERSHIP AGREEMENT BETWEEN
THE EASTERN AND SOUTHERN AFRICA STATES, ON THE ONE PART, AND THE EUROPEAN
COMMUNITY AND ITS MEMBER STATES, ON THE OTHER PART,**

of ...

**regarding the accession of the Republic of Croatia to the European Union and changes in the list
of countries and territories associated with the European Union**

THE EPA COMMITTEE,

Having regard to the Interim Agreement establishing a framework for an Economic Partnership Agreement between the Eastern and Southern Africa States, on the one part, and the European Community and its Member States, on the other part ⁽¹⁾ ('the Agreement'), signed in Grand Baie on 29 August 2009 and provisionally applied since 14 May 2012, and in particular Articles 63, 67 and 70 thereof,

Having regard to the Treaty concerning the accession of the Republic of Croatia to the European Union, and the act of accession to the Agreement deposited by the Republic of Croatia on 22 March 2017,

Whereas:

- (1) Pursuant to Article 63 of the Agreement, the Agreement applies, on the one hand, to the territories in which the Treaty on the Functioning of the European Union applies and under the conditions laid down in that Treaty, and, on the other hand, to the territories of the Signatory Eastern and Southern Africa States ('ESA States').
- (2) Pursuant to Article 67(3) of the Agreement, the EPA Committee may decide on any amending measures that might be necessary following the accession of new Member States to the European Union.
- (3) Article 70 of the Agreement provides that the Annexes and Protocols to the Agreement form an integral part thereof and may be reviewed and or amended by the EPA Committee.
- (4) Following the change of status of Mayotte ⁽²⁾ and Saint-Barthélemy ⁽³⁾, and the entry into force of Council Decision 2013/755/EU on the association of the overseas countries and territories with the European Union ⁽⁴⁾, the list of overseas countries and territories in Annex IX to Protocol 1 to the Agreement should be updated,

HAS ADOPTED THIS DECISION:

Article 1

The Republic of Croatia, as a Party to the Agreement, shall, in the same manner as the other Member States of the Union, respectively adopt and take note of the texts of the Agreement, as well as the Annexes, Protocols and Declarations attached thereto.

⁽¹⁾ OJ L 111, 24.4.2012, p. 2.

⁽²⁾ European Council Decision 2012/419/EU of 11 July 2012 amending the status of Mayotte with regard to the European Union (OJ L 204, 31.7.2012, p. 131).

⁽³⁾ European Council Decision 2010/718/EU of 29 October 2010 amending the status with regard to the European Union of the island of Saint-Barthélemy (OJ L 325, 9.12.2010, p. 4).

⁽⁴⁾ Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') (OJ L 344, 19.12.2013, p. 1).

Article 2

The Agreement is amended as follows:

- (1) Article 69 is replaced by the following:

'Article 69

Authentic texts

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

- (2) Annex IV to Protocol 1 is replaced by the following:

'ANNEX IV to Protocol 1

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... ⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n.º ... ⁽¹⁾) declara que, salvoindicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ... ⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... ⁽²⁾ preferencijalnog podrijetla.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ... ⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ... ⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ... ⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησηακής καταγωγής ... ⁽²⁾.

English version

The exporter of the products covered by this document (customs authorisation No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ... ⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ... ⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ... ⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... ⁽¹⁾) jiddikjara li, hliet fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... ⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... ⁽¹⁾), verklaart dat, behoudens uitdrukkelijk andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... ⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... ⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º ... ⁽¹⁾), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ... ⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... ⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ... ⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... ⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ... ⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ... ⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita ⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

..... ⁽³⁾

(Place and date)

..... ⁽⁴⁾

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

Notes

- ⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 40 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- ⁽³⁾ These indications may be omitted if the information is contained on the document itself.
- ⁽⁴⁾ See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'

Article 3

The European Union shall communicate to the ESA States the Croatian language version of the Agreement.

Article 4

1. The Agreement shall be applied to goods exported, from either one of the ESA States to the Republic of Croatia or from the Republic of Croatia to one of the ESA States, which comply with the provisions of Protocol 1 to the Agreement and which on 1 July 2013 were either en route or in temporary storage, in a customs warehouse or in a free zone in one of the ESA States or in the Republic of Croatia.
2. In the cases referred to in paragraph 1, preferential treatment shall be granted subject to the submission to the customs authorities of the importing country, within four months of the date of entry into force of this Decision, of a proof of origin issued retrospectively by the customs authorities of the exporting country.

Article 5

ESA States shall undertake not to make any claim, request or referral nor to modify or withdraw any concession pursuant to Articles XXIV.6 and XXVIII of the GATT 1994 or Article XXI of the GATS in relation to the accession of the Republic of Croatia to the European Union.

Article 6

Annex IX to Protocol 1 to the Agreement is replaced by the following:

‘ANNEX IX to Protocol 1

Overseas countries and territories

Within the meaning of this Protocol, ‘overseas countries and territories’ means the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:

— Greenland.

2. Overseas countries and territories that have special relations with the French Republic:

— New Caledonia and Dependencies,

— French Polynesia,

— Saint Pierre and Miquelon,

— Saint Barthélemy,

— French Southern and Antarctic Territories,

— Wallis and Futuna.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:

— Aruba,

— Bonaire,

— Curaçao,

— Saba,

— Sint Eustatius,

— Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:

— Anguilla,

— Bermuda,

— Cayman Islands,

— Falkland Islands,

— South Georgia and the South Sandwich Islands,

— Montserrat,

— Pitcairn,

— Saint Helena and Dependencies,

— British Antarctic Territory,

— British Indian Ocean Territory,

— Turks and Caicos Islands,

— British Virgin Islands.’

Article 7

This Decision shall enter into force on

Articles 3 and 4 shall apply with effect from 1 July 2013.

Done at ..., on

For the signatory ESA States

For the European Union

COUNCIL IMPLEMENTING DECISION (EU) 2017/1767**of 25 September 2017****authorising the United Kingdom to apply reduced levels of taxation to motor fuels consumed on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde, and the Isles of Scilly, in accordance with Article 19 of Directive 2003/96/EC**

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 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) By letter of 16 September 2016, the United Kingdom requested authorisation to apply a reduced rate of excise duty on gas oil and unleaded petrol pursuant to Article 19 of Directive 2003/96/EC ('the Directive') on the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde (all off the coast of Scotland), and the Isles of Scilly (off the south west coast of England). The United Kingdom provided additional information on 16 December 2016.
- (2) In these areas, the prices of gas oil and unleaded petrol are higher than the average prices in the rest of the territory of the United Kingdom, placing local fuel consumers at a disadvantage. The price difference is due to additional per-unit costs related to the geographic location of the islands, their low population numbers and the delivery of relatively low volumes of fuel.
- (3) The tax reduction should not exceed what is necessary to compensate for the additional per-unit costs borne by the consumers in the geographical areas concerned.
- (4) The reduced excise duty rates should be above the minimum rates laid down in Article 7 of the Directive.
- (5) In view of the insular nature of the areas to which it applies and the moderate reduction in the rates, the measure should not give rise to additional driving specifically linked to the supply of motor fuel.
- (6) Consequently, the measure is acceptable from the point of view of the proper functioning of the internal market and of the need to ensure fair competition, and it is compatible with the Union's health, environment, energy and transport policies.
- (7) In light of Article 19(2) of the Directive, each authorisation granted under this Article must be strictly limited in time. In order to provide the businesses and consumers concerned with a sufficient degree of certainty, the authorisation is granted for a period of six years. This decision is without prejudice to the application of the Union rules regarding State aid,

HAS ADOPTED THIS DECISION:

Article 1

The United Kingdom is hereby authorised to apply reduced levels of taxation to unleaded petrol and gas oil used as motor fuel in all the islands of the Inner and Outer Hebrides, the Northern Isles, the islands in the Clyde, and the Isles of Scilly.

The reduction from the national level of taxation for unleaded petrol or for gas oil respectively shall be no greater than the additional cost of retail sales in these geographical areas, compared with the average cost incurred of retail sales in the United Kingdom and shall be no more than GBP 50 per 1 000 litres of product.

⁽¹⁾ OJ L 283, 31.10.2003, p. 51.

Article 2

This Decision shall apply from 1 November 2017 and shall expire on 31 October 2023.

Article 3

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 25 September 2017.

For the Council

The President

M. MAASIKAS

COUNCIL IMPLEMENTING DECISION (EU) 2017/1768**of 25 September 2017****authorising the Republic of Croatia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax**

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to the proposal from the European Commission,

Whereas:

- (1) Under point (19) of Article 287 of Directive 2006/112/EC, Croatia may exempt from value added tax ('VAT') taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 35 000 at the conversion rate on the day of its accession.
- (2) By letter registered with the Commission on 20 December 2016, Croatia requested authorisation to introduce a special measure derogating from Article 287 of Directive 2006/112/EC ('the special measure'), allowing it to exempt, as of 1 January 2018, from VAT taxable persons whose annual turnover is no higher than the equivalent in its national currency of EUR 45 000.
- (3) A higher threshold for applying the special scheme for small enterprises is a simplification measure, as it may significantly reduce the VAT obligations of small enterprises.
- (4) In accordance with the second subparagraph of Article 395(2) of Directive 2006/112/EC, the Commission informed the other Member States by letter dated 13 March 2017 of the request made by Croatia. By letter dated 14 March 2017, the Commission notified Croatia that it had all the information necessary to consider the request.
- (5) From the information provided by Croatia, potentially around 9 000 taxpayers could make use of the special measure in order to reduce their VAT obligations as set out in Chapter 2 of Title XI of Directive 2006/112/EC. It would also reduce the burden on the tax administration and simplify the collection of the tax.
- (6) Given that the special measure will result in reduced VAT obligations for small enterprises, Croatia should be authorised to apply it for a limited period. Taxable persons should still be able to opt for the normal VAT arrangements.
- (7) As Articles 281 to 294 of Directive 2006/112/EC governing the special scheme for small enterprises are subject to review, it is possible that a directive amending those provisions will enter into force before the period of validity of the derogation expires.
- (8) From information provided by Croatia, the increased threshold will have a negligible impact on the overall amount of tax revenue collected at the stage of final consumption.
- (9) The derogation will have no impact on the Union's own resources accruing from VAT, because Croatia will carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC Euratom) No 1553/89 ⁽²⁾,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from point (19) of Article 287 of Directive 2006/112/EC, Croatia is authorised to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 45 000 at the conversion rate on the day of its accession.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Article 2

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

This Decision shall apply from 1 January 2018 until 31 December 2020, or until the entry into force of a directive amending Articles 281 to 294 of Directive 2006/112/EC, whichever date is the earlier.

Article 3

This Decision is addressed to the Republic of Croatia.

Done at Brussels, 25 September 2017.

For the Council
The President
M. MAASIKAS

COUNCIL IMPLEMENTING DECISION (EU) 2017/1769**of 25 September 2017**

authorising the Republic of Poland to conclude with Ukraine an agreement that includes provisions derogating from point (d) of Article 2(1) and Article 5 of Directive 2006/112/EC on the common system of value added tax, as regards the maintenance of road bridges on the Poland-Ukraine border

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 396(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) In accordance with Article 5 of Directive 2006/112/EC concerning the territorial scope of that Directive, the value added tax ('VAT') system is, as a rule, applicable in the territory of a Member State.
- (2) By a letter registered with the Commission on 7 October 2016, Poland requested authorisation to conclude an agreement with Ukraine in relation to the maintenance of three road bridges crossing the River Bug on the Poland-Ukraine border ('the Agreement'). The Agreement includes provisions derogating from point (d) of Article 2(1) and Article 5 of Directive 2006/112/EC.
- (3) In accordance with the second subparagraph of Article 396(2) of Directive 2006/112/EC, the Commission informed the other Member States by letter dated 24 January 2017 of the request made by Poland. By letter dated 25 January 2017, the Commission notified Poland that it had all the information necessary to consider the request.
- (4) The maintenance work carried out on Polish territory is subject to VAT in Poland while that carried out on Ukrainian territory falls outside the scope of Directive 2006/112/EC. In addition, each importation from Ukraine into Poland of goods used for the maintenance of the border bridges is subject to VAT in Poland.
- (5) In order to ensure the achievement of the purposes of the Agreement, and in particular to improve the traffic between Poland and Ukraine, it is appropriate that the Agreement include provisions simplifying the VAT rules applicable to maintenance works and the related importation of goods.
- (6) The derogation will have no impact on the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

Poland is authorised to conclude an agreement with Ukraine that includes provisions derogating from point (d) of Article 2(1) and Article 5 of Directive 2006/112/EC regarding the VAT treatment of transactions and the territorial scope of the VAT system, as regards the maintenance of the three road bridges on the Poland-Ukraine border referred to in the Annex to this Decision.

Article 2

By way of derogation from Article 5 of Directive 2006/112/EC, with regard to the bridges referred to in the Annex to this Decision which Poland has the responsibility to maintain, in so far as those bridges extend onto the sovereign territory of Ukraine, the border bridges shall be treated as forming part of the sovereign territory of Poland, as regards supplies of goods or services intended for their maintenance.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

Article 3

By way of derogation from Article 5 of Directive 2006/112/EC, with regard to the bridges referred to in the Annex to this Decision which Ukraine has the responsibility to maintain, in so far as those bridges extend onto the sovereign territory of Poland, the border bridges shall be treated as forming part of the sovereign territory of Ukraine, as regards supplies of goods or services intended for their maintenance.

Article 4

By way of derogation from point (d) of Article 2(1) of Directive 2006/112/EC, goods imported by taxable persons with a full right of deduction from Ukraine into Poland shall not be subject to VAT in so far as those goods are used for the maintenance of the bridges referred to in the Annex to this Decision.

Article 5

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

This Decision is addressed to the Republic of Poland.

Done at Brussels, 25 September 2017.

For the Council

The President

M. MAASIKAS

ANNEX

List of the bridges referred to in Article 1

1. Ukraine shall maintain the following border road bridge, built at Poland's expense and owned by Poland, on the Poland-Ukraine border:

A 186,68-metre long steel bridge over the River Bug, between Dorohusk and Jagodzin, along Polish national road No 12 and Ukrainian public motor road of state importance No M-07.

2. Poland shall maintain the following border road bridge, built at Poland's expense and owned by Poland, on the Poland-Ukraine border:

A 160,38-metre long reinforced-concrete and steel bridge over the River Bug, between Zosin and Ustyluh, along Polish national road No 74 and Ukrainian public motor road of state importance No N-22.

3. The border road bridge over the River Bug, with steel girders, a reinforced-concrete deck and a total length of 189,43 m, built at the expense of both Parties and equally owned by them, located between Dorohusk and Jagodzin, along Polish national road No 12 and Ukrainian public motor road of state importance No M-07, shall be maintained by both Parties in such a way that each Party shall maintain the part of the bridge it owns, excluding winter maintenance.

The following parties shall be responsible for the winter maintenance of the border road bridge, along its entire length:

- (a) Poland: from 1 October of every odd-numbered year until 30 September of the following year;
 - (b) Ukraine: from 1 October of every even-numbered year until 30 September of the following year.
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