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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2432/78

of 19 October 1978

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 1254/78 (2), and in particular Article 13 (5) thereof,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Regulation (EEC) No 1815/78 (3) and subsequent amending Regulations;

Whereas it follows from applying the provisions contained in Regulation (EEC) No 1815/78 to the

offer prices and today's quotations known to the Commission that the levies at present in force should be altered as shown in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 are hereby fixed as shown in the table annexed to this Regulation.

Article 2

This Regulation shall enter into force on 20 October 1978.

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

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1. (2) OJ No L 156, 14. 6. 1978, p. 1.

⁽³⁾ OJ No L 210, 1. 8. 1978, p. 4.

ANNEX

to the Commission Regulation of 19 October 1978 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(u.a./tonne)

CCT heading No	Description	Levies
10.01 A	Common wheat, and meslin	81.86
10.01 B	Durum wheat	125.18 (1) (5)
10.02	Rye	82.29 (6)
10.03	Barley	86.29
10.04	Oats	76.23
10.05 B	Maize, other than hybrid maize for	
	sowing	82.14(2)(3)
10.07 A	Buckwheat	1.78
10.07 B	Millet	47.98 (4)
10.07 C	Grain sorghum	79.48 (4)
10.07 D	Canary seed; other cereals	0 (5)
11.01 A	Wheat or meslin flour	125.66
11.01 B	Rye flour	126.25
11.02 A I a)	Durum wheat groats and meal	204.89
11.02 A I b)	Common wheat groats and meal	135.95

- (1) Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by 0.50 u.a./tonne.
- (2) Where maize originating in the ACP or OCT is imported into the French overseas departments, the levy is reduced by 6 u.a./tonne as provided for in Regulation (EEC) No 706/76.
- (3) Where maize originating in the ACP or OCT is imported into the Community the levy is reduced by 1.50 u.a./tonne.
- (4) Where millet and sorghum originating in the ACP or OCT is imported into the Community the levy is reduced by 50 %.
- (5) Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by 0.50 u.a./tonne.
- (6) The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 and Commission Regulation (EEC) No 2622/71.

COMMISSION REGULATION (EEC) No 2433/78

of 19 October 1978

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 1254/78 (2), and in particular Article 15 (6) thereof,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Regulation (EEC) No 1816/78 (3) and subsequent amending Regulations;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered as shown in the tables annexed to this Regula-

HAS ADOPTED THIS REGULATION:

Article 1

The scale of the premiums to be added, pursuant to Article 15 of Regulation (EEC) No 2727/75, to the import levies fixed in advance in respect of cereals and malt is hereby fixed as shown in the tables annexed to this Regulation.

Article 2

This Regulation shall enter into force on 20 October

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

Done at Brussels, 19 October 1978.

For the Commission Finn GUNDELACH Vice-President

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 156, 14. 6. 1978, p. 1. (3) OJ No L 210, 1. 8. 1978, p. 6.

ANNEX

to the Commission Regulation of 19 October 1978 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

(u.a./tonne)

CCT heading No	Description	Current 10	1st period	2nd period 12	3rd period
10.01 A	Common wheat, and meslin	0	0	0	0
10.01 B	Durum wheat	0	0	0	0
10.02	Rye	0	0.30	0.30	0.30
10.03	Barley	† o	0	0	0
10.04	Oats	0	0	0	0
10.05 B	Maize, other than hybrid maize for sowing	0	0	0	0
10.07 A	Buckwheat	0	0	0	0
10.07 B	Millet	0	0	0	0
10.07 C	Grain sorghum	0	0.61	0.61	0
10.07 D	Other cereals	0	0 .	0	0
11.01 A	Wheat or meslin flour	0	0	0	0

B. Malt

(u.a./tonne)

CCT heading No	Description	Current 10	1st period 11	2nd period 12	3rd period 1	4th period 2
11.07 A I (a)	Unroasted malt, obtained from wheat, in the form of flour	0	0	0	0	0
11.07 A I (b)	Unroasted malt, obtained from wheat, other than in the form of flour	0	0	0	0	0
1.07 A II (a)	Unroasted malt, other than that obtained from wheat, in the form of flour	0	0	0	0	0
1.07 A II (b)	Unroasted malt, other than that obtained from wheat, other than in the form of flour	0	0	0	0	0
1.07 B	Roasted malt	0	0	• 0	0	0

COMMISSION REGULATION (EEC) No 2434/78

of 19 October 1978

fixing the minimum import levies on olive oil

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats (1), as last amended by Regulation (EEC) No $1419/78(^{2}),$

Having regard to Council Regulation No 162/66/EEC of 27 October 1966 on trade in oils and fats between the Community and Greece (3),

Having regard to Council Regulation (EEC) No 2843/76 of 23 November 1976 laying down special measures in particular for the determination of the offers of olive oil on the world market (4), as amended by Regulation (EEC) No 2361/77 (5), and in particular Article 2 (3) thereof,

Having regard to Council Regulation (EEC) No 2844/76 of 23 November 1976 laying down special measures in particular for the determination of the offers of olive oil on the Greek market (6), as amended by Regulation (EEC) No 2361/77, and in particular Article 2 (3) thereof,

Having regard to Council Regulation (EEC) No 1514/76 of 24 June 1976 on imports of olive oil from Algeria (7), as amended by Regulation (EEC) No 2388/77 (8), and in particular Article 5 thereof,

Having regard to Council Regulation (EEC) No 1521/76 of 24 June 1976 on imports of olive oil from Morocco (9), as amended by Regulation (EEC) No 2388/77, and in particular Article 5 thereof,

Having regard to Council Regulation (EEC) No 1508/76 of 24 June 1976 on imports of olive oil from Tunisia (10), as amended by Regulation (EEC) No. 2388/77, and in particular Article 5 thereof,

Having regard to Council Regulation (EEC) No 1180/77 of 17 May 1977 on imports into the Community of certain agricultural products originating in Turkey (11), as amended by Regulation (EEC) No. 2387/77 (12), and in particular Article 10 (2) thereof,

(1) OJ No 172, 30. 9. 1966, p. 3025/66. (2) OJ No L 171, 28. 6. 1978, p. 8. ³) OJ No 197, 29. 10. 1966, p. 3393/66. Whereas, in Regulation (EEC) No 1362/76 of 14 June 1976 (13), the Commission decided to use the tendering procedure to fix the levies on olive oil;

Whereas Article 4 of Commission Regulation (EEC) No 3188/76 of 23 December 1976 on detailed rules for the implementation of the special measures for the determination of offers of olive oil on the world market and the Greek market (14), as last amended by Regulation (EEC) No 2413/77 (15), lays down the criteria for fixing the rate of the minimum levy;

Whereas that rate must be fixed for each of the products concerned on the basis of an examination of the world or Greek markets and of the Community market, and also of the levy rates indicated by the tenderers;

Whereas account should be taken of the oil content of products other than olive oil; whereas, however, no levies are applied to imports of oil-cake and other residues falling within subheading 23.04 A of the Common Customs Tariff and having an oil content of not more than 3 %;

Whereas account should be taken in applying the levy of the provisions of the agreements between the Community and certain non-member countries; whereas, in particular, the levy must be calculated on the basis of the levy to be collected on imports from non-member countries;

Whereas the application of the rules described above to the levy rates submitted by tenderers on 16 and 17 October 1978 results in the fixing of the minimum levies as shown in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The minimum levies on imports of olive oil shall be as shown in the Annex.

Article 2

This Regulation shall enter into force on 20 October 1978.

⁽⁴⁾ OJ No L 327, 26. 11. 1976, p. 4. (5) OJ No L 277, 29. 10. 1977, p. 2. (6) OJ No L 327, 26. 11. 1976, p. 6. (7) OJ No L 169, 28. 6. 1976, p. 24.

⁽⁸⁾ OJ No L 278, 29. 10. 1977, p. 14.

⁽⁹⁾ OJ No L 169, 28. 6. 1976, p. 43. (10) OJ No L 169, 28. 6. 1976, p. 9.

⁽¹¹⁾ OJ No L 142, 9. 6. 1977, p. 10. (12) OJ No L 278, 29. 10. 1977, p. 13.

⁽¹³⁾ OJ No L 154, 15. 6. 1976, p. 13. (14) OJ No L 359, 30. 12. 1976, p. 26.

⁽¹⁵⁾ OJ No L 279, 1. 11. 1977, p. 55.

Done at Brussels, 19 October 1978.

For the Commission
Finn GUNDELACH
Vice-President

ANNEX

to the Commission Regulation of 19 October 1978 fixing the minimum import levies on olive oil

(u.a. / 100 kg)

CCT heading No	Greece	Non-member countries	
07.01 N II	6.00	10.00	
07.03 A II	6.00	10.00	
15.07 A I a)	33.00 (3)	58·00 (³)	
15.07 A I b)	31.00 (3)	56·00 (³)	
15.07 A I c)	32.00 (3)	56·00 (³)	
15.07 A II a)	35.00	63.00 (1)	
15.07 A II b)	48.00	88·00 (²)	
15.17 B I a)	14.00	25.00	
15.17 B I b)	22.00	40.00	
23.04 A	2.00 (4)	4.00 (4)	

- (1) For imports of oil falling within this tariff subheading:
 - (a) produced entirely in Algeria, Morocco or Tunisia and transported directly from any of those countries to the Community, the levy to be collected is reduced by 3·20 u.a./100 kg;
 - (b) produced entirely in Turkey and transported directly from that country to the Community, the levy to be collected is reduced by 2.56 u.a./100 kg.
- (2) For imports of oil falling within this tariff subheading:
 - (a) produced entirely in Algeria, Morocco or Tunisia and transported directly from any of those countries to the Community, the levy to be collected is reduced by 6 u.a./100 kg;
 - (b) produced entirely in Turkey and transported directly from that country to the Community, the levy to be collected is reduced by 4.80 u.a./100 kg.
- (3) For imports of oil falling within this tariff subheading and produced entirely in one of the countries listed below and transported-directly from any of those countries to the Community, the levy to be collected is reduced by:
 - (a) Greece and Spain: 0.50 u.a./100 kg;
 - (b) Turkey: 18.50 u.a./100 kg provided that the operator furnishes proof of having paid the export tax applied by that country; however, the repayment may not exceed the amount of the tax in force;
 - (c) Algeria, Morocco, Tunisia: 20:50 u.a./100 kg provided that the operator furnishes proof of having paid the export tax applied by those countries; however, the repayment may not exceed the amount of the tax in force.
- (4) Pursuant in Article 3 of Regulations (EEC) No 2843/76 and (EEC) No 2844/76, no import levy is collected on oil-cake and other residues falling within subheading 23.04 A of the Common Customs Tariff and having an oil content of not more than 3 %.

COMMISSION REGULATION (EEC) No 2435/78

of 18 October 1978

re-establishing the levying of customs duties on other nitrated and nitrosated derivatives, falling within subheading 29.07 C III, originating in Romania, to which the preferential tariff arrangements set out in Council Regulation (EEC)

No 2705/77 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 establishing preferential tariffs in respect of certain products originating in developing countries (1), and in particular Article 4 (2) thereof,

Whereas Article 1 (3) and (4) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling, expressed in units of account, which will be equal with the exception of certain products the value of the ceilings for which is given in Annex A to the Regulation in question — to the sum arrived at by adding together the value of the products in question imported cif into the Community in 1974 and coming from countries and territories covered by those arrangements, but not including products coming from countries and territories already covered by various preferential tariff arrangements established by the Community, and 5 % of the value of 1975 cif imports coming from other countries and from countries and territories already covered by such arrangements; whereas, however, the ceiling resulting from the sum of this addition may in no case exceed 225 % of the preferential ceiling opened for 1976;

Whereas, having regard to that ceiling, the amounts for products originating in any one of the countries or territories listed in Annex B to that Regulation should be within a maximum Community amount representing 50 % of that ceiling, with the exception of certain products for which the maximum amount is to be reduced to the percentage indicated in Annex A to that Regulation;

Whereas Article 2 (2) and (3) of that Regulation provides that the levying of customs duties may be re-established at any time in respect of imports of the products in question originating in any of the said countries or territories — with the exception of those

(1) OJ No L 324, 19. 12. 1977, p. 23.

listed in Annex C to the same Regulation — once the relevant Community amount has been reached;

Whereas, in respect of other nitrated and nitrosated derivatives, falling within subheading 29.07 C III, the ceiling, calculated as indicated above, should be 53 550 units of account, and therefore the maximum amount is 26 775 units of account; whereas on 2 October 1978, the amounts of imports into the Community of other nitrated and nitrosated derivatives, falling within subheading 29.07 C III, originating in Romania, a country covered by preferential tariff arrangements, reached that maximum amount; whereas, bearing in mind the objectives of Regulation (EEC) No 2705/77 which provides that maximum amounts should not be exceeded, customs duties should be re-established in respect of the products in question in relation to Romania,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 2705/77, shall be re-established in respect of the following products, imported into the Community and originating in Romania:

CCT heading No	Description
29.07	Halogenated, sulphonated, nitrated or nitro- sated derivatives of phenols or phenol- alcohols:
	C. Nitrated and nitrosated derivatives: III. Other

Article 2

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2436/78

of 18 October 1978

re-establishing the levying of customs duties on chamois-dressed leather, falling within heading No 41.06, originating in developing countries, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 2705/77 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 establishing preferential tariffs in respect of certain products originating in developing countries (1), and in particular Article 4 (2) thereof,

Whereas Article 1 (3) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling, expressed in units of account, which will be equal — with the exception of certain products the value of the ceilings for which is given in Annex A to the Regulation in question — to the sum arrived at by adding together the value of the products in question imported cif into the Community in 1974 and coming from countries and territories covered by those arrangements, but not including products coming from countries and territories already covered by various preferential tariff arrangements established by the Community, and 5 % of the value of 1975 cif imports coming from other countries and from countries and territories already covered by such arrangements; whereas, however, the ceiling resulting from the sum of this addition may in no case exceed 225 % of the preferential ceiling opened for 1976;

Whereas Article 2 (1) and (3) of that Regulation provides that the levying of customs duties may be re-established at any time in respect of imports of the products in question originating in any of the said countries or territories — with the exception of those listed in Annex C to the same Regulation — once the relevant Community amount has been reached;

Whereas, in respect of chamois-dressed leather, falling within heading No 41.06, the ceiling, calculated as indicated above, should be 418 000 units of account; whereas on 2 October 1978 the amounts of imports into the Community of the products in question, originating in countries and territories covered by preferential tariff arrangements, reached that ceiling; whereas, bearing in mind the objectives of Regulation (EEC) No 2705/77 which provides that the ceiling should not be exceeded, customs duties should be re-established in respect of the products in question,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 2705/77, shall be re-established in respect of the following products, imported into the Community, coming from any beneficiary country or territory, with the exception of those listed in Annex C to Regulation (EEC) No 2705/77:

CCT heading No	Description
41.06	Chamois-dressed leather

Article 2

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

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2437/78

of 18 October 1978

re-establishing the levying of customs duties on narrow woven fabrics and narrow fabrics (bolduc), consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06, falling within heading No 58.05, originating in developing countries, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 1197/78 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1197/78 of 30 May 1978 opening, allocating and providing for the administration of Community tariff preferences for textile products originating in developing countries and territories (1), and in particular Article 4 thereof.

Whereas Article 2 (1) and (2) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling which is indicated, for each of the products listed in its Annex B, under (a) in column 5; whereas, only the products originating in the countries and territories listed in Annex D to the abovementioned Regulation, other than those specified under (b) in column 4 of Annex B, in respect of the corresponding products, may be charged against that ceiling; whereas Article 3 (1) of that Regulation provides that the levying of customs duties may be re-established at any time once the Community ceiling has been reached;

Whereas, in respect of narrow woven fabrics and narrow fabrics (bolduc), consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06, falling within heading No 58.05, the ceiling, calculated as indicated above, should be 40 tonnes; whereas on 29 September 1978 the amounts of imports into the Community of the products in question, originating in countries

covered by preferential tariff arrangements, reached that ceiling; whereas, bearing in mind the objectives of Regulation (EEC) 1197/78 which provides that the ceiling should not be exceeded, customs duties should be re-established in respect of the products in question,

HAS ADOPTED THIS REGULATION:

Article 1

As fom 23 October 1978 the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 1197/78, shall be re-established in respect of the following products, imported into the Community:

CCT heading No	Description
58.05	Narrow woven fabrics and narrow fabrics (bolduc), consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06

Article 2

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

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2438/78

of 18 October 1978

re-establishing the levying of customs duties on gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, falling within heading No 60.02, originating in developing countries, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 1197/78 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1197/78 of 30 May 1978 opening, allocating and providing for the administration of Community tariff preferences for textile products originating in developing countries and territories (1), and in particular Article 4 thereof,

Whereas Article 2 (1) and (2) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling which is indicated, for each of the products listed in its Annex B, under (a) in column 5; whereas, only the products originating in the countries and territories listed in Annex D to the abovementioned Regulation, other than those specified under (b) in column 4 of Annex B, in respect of the corresponding products, may be charged against that ceiling; whereas Article 3 (1) of that Regulation provides that the levying of customs duties may be re-established at any time once the Community ceiling has been reached;

Whereas, in respect of gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, falling within heading No 60.02, the ceiling, calculated as indicated above, should be 35 tonnes; whereas on 29 September 1978 the amounts of imports into the

Community of the products in question, originating in countries covered by preferential tariff arrangements, reached that ceiling; whereas, bearing in mind the objectives of Regulation (EEC) No 1197/78 which provides that the ceiling should not be exceeded, customs duties should be re-established in respect of the products in question,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 1197/78, shall be re-established in respect of the following products, imported into the Community:

CCT heading No	Description
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized

Article 2

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

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2439/78

of 18 October 1978

re-establishing the levying of customs duties on illuminating glassware, signalling glassware and optical elements, falling within subheading 70.14 A II, originating in Yugoslavia and Romania, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 2705/77 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 establishing preferential tariffs in respect of certain products originating in developing countries (1), and in particular Article 4 (2) thereof,

Whereas Article 1 (3) and (4) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling, expressed in units of account, which will be equal with the exception of certain products the value of the ceilings for which is given in Annex A to the Regulation in question — to the sum arrived at by adding together the value of the products in question imported cif into the Community in 1974 and coming from countries and territories covered by those arrangements, but not including products coming from countries and territories already covered by various preferential tariff arrangements established by the Community, and 5 % of the value of 1975 cif imports coming from other countries and from countries and territories already covered by such arrangements; whereas, however, the ceiling resulting from the sum of this addition may in no case exceed 225 % of the preferential ceiling opened for 1976;

Whereas, having regard to that ceiling, the amounts for products originating in any one of the countries or territories listed in Annex B to that Regulation should be within a maximum Community amount representing 50 % of that ceiling, with the exception of certain products for which the maximum amount is to be reduced to the percentage indicated in Annex A to that Regulation; whereas, for these products, this reduced percentage will be 20 %;

Whereas Article 2 (2) and (3) of that Regulation provides that the levying of customs duties may be re-established at any time in respect of imports of the products in question originating in any of the said countries or territories — with the exception of those listed in Annex C to the same Regulation — once the relevant Community amount has been reached;

(1) OJ No L 324, 19. 12. 1977, p. 23.

Whereas, in respect of illuminating glassware, signalling glassware and optical elements, falling within subheading 70.14 A II, the ceiling, calculated as indicated above, should be 3 971 000 units of account, and therefore the maximum amount is 794 200 units of account; whereas on 3 October 1978, the amounts of imports into the Community of illuminating glassware, signalling glassware and optical elements, falling within subheading 70.14 A II, originating in Yugoslavia and Romania, countries covered by preferential tariff arrangements, reached that maximum amount; whereas, bearing in mind the objectives of Regulation (EEC) No 2705/77 which provides that maximum amounts should not be exceeded, customs duties should be re-established in respect of the products in question in relation to Yugoslavia and Romania,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 2705/77, shall be re-established in respect of the following products, imported into the Community and originating in Yugoslavia and Romania:

CCT heading No	Description
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked or of optical glass:
	A. Articles for electrical lighting fittings: II. Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces)

Article 2

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2440/78

of 18 October 1978

re-establishing the levying of customs duties on articles of jewellery and parts thereof, of precious metal, falling within subheading 71.12 A, originating in Thailand, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 2705/77 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 establishing preferential tariffs in respect of certain products originating in developing countries (1), and in particular Article 4 (2) thereof,

Whereas Article 1 (3) and (4) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling, expressed in units of account, which will be equal with the exception of certain products the value of the ceilings for which is given in Annex A to the Regulation in question — to the sum arrived at by adding together the value of the products in question imported cif into the Community in 1974 and coming from countries and territories covered by those arrangements, but not including products coming from countries and territories already covered by various preferential tariff arrangements established by the Community, and 5 % of the value of 1975 cif imports coming from other countries and from countries and territories already covered by such arrangements; whereas, however, the ceiling resulting from the sum of this addition may in no case exceed 225 % of the preferential ceiling opened for 1976;

Whereas, having regard to that ceiling, the amounts for products originating in any one of the countries or territories listed in Annex B to that Regulation should be within a maximum Community amount representing 50 % of that ceiling, with the exception of certain products for which the maximum amount is to be reduced to the percentage indicated in Annex A to that Regulation;

Whereas Article 2 (2) and (3) of that Regulation provides that the levying of customs duties may be re-established at any time in respect of imports of the products in question originating in any of the said countries or territories — with the exception of those

listed in Annex C to the same Regulation — once the relevant Community amount has been reached;

Whereas, in respect of articles of jewellery and parts thereof, of precious metal, falling within subheading 71.12 A, the ceiling, calculated as indicated above, should be 5 484 000 units of account, and therefore the maximum amount is 2 742 000 units of account; whereas on 29 September 1978, the amounts of imports into the Community of articles of jewellery and parts thereof, of precious metal, falling within subheading 71.12 A, originating in Thailand, a country covered by preferential tariff arrangements, reached that maximum amount; whereas, bearing in mind the objectives of Regulation (EEC) No 2705/77 which provides that maximum amounts should not be exceeded, customs duties should be re-established in respect of the products in question in relation to Thailand,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 2705/77, shall be re-established in respect of the following products, imported into the Community and originating in Thailand:

CCT heading No	Description
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal: A. Of precious metal

Article 2

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

⁽¹⁾ OJ No L 324, 19. 12. 1977, p. 23.

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2441/78

of 18 October 1978

re-establishing the levying of customs duties on electrical capacitors, fixed or variable, falling within heading No 85.18, originating in Singapore, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 2705/77 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 establishing preferential tariffs in respect of certain products originating in developing countries (1), and in particular Article 4 (2) thereof,

Whereas Article 1 (3) and (4) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling, expressed in units of account, which will be equal with the exception of certain products the value of the ceilings for which is given in Annex A to the Regulation in question — to the sum arrived at by adding together the value of the products in question imported cif into the Community in 1974 and coming from countries and territories covered by those arrangements, but not including products coming from countries and territories already covered by various preferential tariff arrangements established by the Community, and 5 % of the value of 1975 cif imports coming from other countries and from countries and territories already covered by such arrangements; whereas, however, the ceiling resulting from the sum of this addition may in no case exceed 225 % of the preferential ceiling opened for 1976;

Whereas, having regard to that ceiling, the amounts for products originating in any one of the countries or territories listed in Annex B to that Regulation should be within a maximum Community amount representing 50 % of that ceiling, with the exception of certain products for which the maximum amount is to be reduced to the percentage indicated in Annex A to that Regulation; whereas, for these products, this reduced percentage will be 20 %;

Whereas Article 2 (2) and (3) of that Regulation provides that the levying of customs duties may be

(1) OJ No L 324, 19. 12. 1977, p. 23.

re-established at any time in respect of imports of the products in question originating in any of the said countries or territories — with the exception of those listed in Annex C to the same Regulation — once the relevant Community amount has been reached;

Whereas, in respect of electrical capacitors, fixed or variable, falling within heading No 85.18, the ceiling, calculated as indicated above, should be 9 130 800 units of account, and therefore the maximum amount is 1826 160 units of account; whereas on 29 September 1978, the amounts of imports into the Community of electrical capacitors, fixed or variable, originating in Singapore, a country covered by preferential tariff arrangements, reached that maximum amount; whereas, bearing in mind the objectives of Regulation (EEC) No 2705/77 which provides that maximum amounts should not be exceeded, customs duties should be re-established in respect of the products in question in relation to Singapore,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, the levying of customs duties, suspended in pursuance of Council Regulation (EEC) No 2705/77, shall be re-established in respect of the following products, imported into the Community and originating in Singapore:

CCT heading No	Description			
85.18	Electrical capacitors, fixed or variable			

Article 2

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2442/78

of 18 October 1978

re-establishing the levying of customs duties on filament lamps for lighting, falling within subheading 85.20 A, originating in developing countries, to which the preferential tariff arrangements set out in Council Regulation (EEC) No 2705/77 apply

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 establishing preferential tariffs in respect of certain products originating in developing countries (1), and in particular Article 4 (2) thereof,

Whereas Article 1 (3) of that Regulation provides that customs duties may, for each category of products, be suspended up to a Community ceiling, expressed in units of account, which will be equal — with the exception of certain products the value of the ceilings for which is given in Annex A to the Regulation in question — to the sum arrived at by adding together the value of the products in question imported cif into the Community in 1974 and coming from countries and territories covered by those arrangements, but not including products coming from countries and territories already covered by various preferential tariff arrangements established by the Community, and 5% of the value of 1975 cif imports coming from other countries and from countries and territories already covered such arrangements; whereas, however, the ceiling resulting from the sum of this addition may in no case exceed 225 % of the preferential ceiling opened for 1976;

Whereas Article 2 (1) and (3) of that Regulation provides that the levying of customs duties may be re-established at any time in respect of imports of the products in question originating in any of the said countries or territories — with the exception of those listed in Annex C to the same Regulation — once the relevant Community amount has been reached;

Whereas, in respect of filament lamps for lighting, falling within subheading 85.20 A, the ceiling, calcu-

lated as indicated above, should be 3 835 000 units of account; whereas on 2 October 1978 the amounts of imports into the Community of the products in question, originating in countries and territories covered by preferential tariff arrangements, reached that ceiling; whereas, bearing in mind the objectives of Regulation (EEC) No 2705/77 which provides that the ceiling should not be exceeded, customs duties should be re-established in respect of the products in question,

HAS ADOPTED THIS REGULATION:

Article 1

As from 23 October 1978, customs duties, suspended in pursuance of Council Regulation (EEC) No 2705/77, shall be re-established in respect of the following products, imported into the Community, coming from any beneficiary country or territory, with the exception of those listed in Annex C to Regulation (EEC) No 2705/77:

CCT heading No	Description				
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps: A. Filament lamps for lighting				

Article 2

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

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

Done at Brussels, 18 October 1978.

COMMISSION REGULATION (EEC) No 2443/78

of 19 October 1978

amending Regulation (EEC) No 2957/77 as regards the fixing of the standard values for certain fishery products withdrawn from the market

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 100/76 of 19 January 1976 on the common organization of the market in fishery products (1), as last amended by Regulation (EEC) No 2560/77 (2), and in particular Article 11 (5) thereof,

Whereas Commission Regulation (EEC) No 2957/77 of 23 December 1977 fixing the standard values to be used in calculating financial compensation in respect of fishery products withdrawn from the market during the 1978 fishing year (3) fixed those values for the 1978 fishing year;

Whereas the second subparagraph of Article 11 (3) of Regulation (EEC) No 100/76 provides that the standard values are to be changed if major and lasting price variations are recorded on Community markets;

Whereas, since the standard values were last fixed, the price of certain products withdrawn from the market and intended for uses other than human consumption have undergone in certain regions of the Community a variation which may be expected to continue for some time; whereas the corresponding standard values valid for the regions in question should be altered;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Fishery Products,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 2957/77 is replaced by the following:

'ANNEX

	Use of products withdrawn	u. a./tonne
(a)	Used fresh, chilled or frozen as animal feed:	
	(aa) For sardines and anchovies (bb) For other products	70 45
(b)	Preserved and used as animal feed, except as specified in (c)	75
(c)	Used as animal feed after drying and cutting up or processing into meal:	
	(aa) For herring and mackerel:	
	 United Kingdom Denmark Ireland Other Member States 	70 65 38 25
	(bb) For shrimps of the genus Crangon	10
	(cc) For other products: — Denmark, United Kingdom and Italy — Other Member States	50 23
(d)	Used or purposes other than animal feed	0'

⁽¹⁾ OJ No L 20, 28. 1. 1976, p. 1. (2) OJ No L 303, 28. 11. 1977, p. 1.

⁽³⁾ OJ No L 348, 30. 12. 1977, p. 41.

Article 2

This Regulation shall enter into force on 1 November 1978.

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

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

COMMISSION REGULATION (EEC) No 2444/78

of 19 October 1978

authorizing the Federal Republic of Germany, the French Republic, the Grand Duchy of Luxembourg and the United Kingdom to permit under certain conditions an additional increase in the alcoholic strength of certain wines and certain products intended for wine-making

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 816/70 of 28 April 1970 laying down additional provisions for the common organization of the market in wine (1), as last amended by Regulation (EEC) No 1861/78 (2), and in particular Articles 18 (4) and 35 thereof,

Having regard to Council Regulation (EEC) No 817/70 of 28 April 1970 laying down special provisions relating to quality wines produced in specified regions (3), as last amended by Regulation (EEC) No 2211/77 (4), and in particular the third subparagraph of Article 7 (2), thereof,

Whereas under Article 18 (1) of Regulation (EEC) No 816/70 the Member States may permit an increase in the actual or potential natural alcoholic strength only within certain limits;

Whereas, because of the exceptionally unfavourable climatic conditions in 1978 in parts of wine-growing zones A and B where there was an abnormally high rainfall and a lack of sunshine, the limits upon increases in the natural alcoholic strength as fixed by Article 18 (1) of Regulation (EEC) No 816/70 in many cases prevent the production of the wines which are normally required by the market; whereas, therefore, the Member States concerned should be authorized to permit in the areas affected an additional increase in the natural alcoholic strength as provided for in Article 18 (2) of Regulation (EEC) No 816/70; whereas provision should be made for the Member States to communicate to the Commission certain information, in particular under Commission Regulation (EEC) No 1594/70 of 5 August 1970 on the notification, carrying out and control of the processes of enriching, acidifying and deacidifying wine (5), as last amended by Regulation (EEC) No 2531/77 (6); whereas this information should be submitted by geographical units within the meaning of the fourth subparagraph of Article 17 (1) of Regulation (EEC) No 816/70;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Wine,

HAS ADOPTED THIS REGULATION:

Article 1

The Federal Republic of Germany, the French Republic, the Grand Duchy of Luxembourg and the United Kingdom are hereby authorized for the 1978/79 winegrowing year to allow an increase in the alcoholic strength laid down, in respect of wine-growing zones A and B, in Article 18 (2) of Regulation (EEC) No 816/70 and in the third subparagraph of Article 7 (2) of Regulation (EEC) No 817/70 as regards products listed in the first subparagraph of paragraph 1 of the said Article 18 and the first subparagraph of the said Article 7 (2) which:

- 1. in the case of the Federal Republic of Germany are produced from grapes:
 - harvested in the Regierungsbezirke Köln, Trier, Koblenz, Rheinhessen-Pfalz, Stuttgart, Karlsruhe, Freiburg, Tübingen and Darmstadt and in the Saarland and the Gemeinde Bödigger in the Regierungsbezirk Kassel,
 - intended for the production of table wines and quality wines psr;
- 2. in the case of France, are produced from grapes:
 - harvested in the departments of Bas-Rhin, Haut-Rhin and Moselle,
 - of the Riesling, Sylvaner and Muscat varieties,
 - intended for the production of quality wines
- 3. in the case of Luxembourg, are produced from grapes intended for the production of table wines and quality wines psr;
- 4. in the case of the United Kingdom, are produced from grapes intended for the production of table wines.

⁽¹⁾ OJ No L 99, 5. 5. 1.270, p. 1.

⁽²⁾ OJ No L 215, 4. 8. 1978, p. 1. (3) OJ No L 99, 5. 5. 1970, p. 20. (4) OJ No L 256, 7. 10. 1977, p. 1.

⁽⁵⁾ OJ No L 173, 6. 8. 1970, p. 23.

⁽⁶⁾ OJ No L 294, 18. 11. 1977, p. 10.

Article 2

1. On the basis of the declarations referred to in the second subparagraph of Article 22 (1) of Regulation (EEC) No 816/70, the Member States concerned shall communicate to the Commission by 31 May 1979, by geographical unit within the meaning of the fourth subparagraph of Article 17 (1) of Regulation (EEC) No 816/70, the particulars of the quantities of sugar and concentrated grape must used to increase the natural alcoholic strength of products referred to in Article 1.

2. These communications shall give estimates of the quantities of sugar and concentrated grape must used to make an additional increase in the alcoholic strength as provided for in Article 18 (2) of Regulation (EEC) No 816/70.

Article 3

This Regulation shall enter into force on the day following its publication in the Official Journal of the European Communities.

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

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

COMMISSION REGULATION (EEC) No 2445/78

of 19 October 1978

abolishing the countervailing charge on cucumbers originating in Romania

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables (1), as last amended by Regulation (EEC) No 1766/78 (2), and in particular the second subparagraph of Article 27 (2) thereof,

Whereas Commission Regulation (EEC) No 2417/78 of 17 October 1978 (3) introduced a countervailing charge on cucumbers originating in Romania;

Whereas the present trend of prices for Romanian products on the representative markets referred to in Regulation (EEC) No 2118/74 (4), as last amended by Regulation (EEC) No 668/78 (5), recorded or calcu-

lated in accordance with the provisions of Article 5 of that Regulation indicates that entry prices have been at least equal to the reference price for two consecutive market days; whereas the conditions specified in the second indent of Article 26 (1) of Regulation (EEC) No 1035/72 are therefore fulfilled and the countervailing charge on imports of these products originating in Romania can be abolished,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2417/78 is hereby repealed.

Article 2

This Regulation shall enter into force on 20 October 1978.

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

Done at Brussels, 19 October 1978.

For the Commission
Finn GUNDELACH
Vice-President

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 204, 28. 7. 1978, p. 12.

⁽³⁾ OJ No L 292, 18. 10. 1978, p. 21. (4) OJ No L 220, 10. 8. 1974, p. 20.

⁽i) OJ No L 90, 5. 4. 1978, p. 5.

COMMISSION REGULATION (EEC) No 2446/78

of 19 October 1978

fixing the export refunds on rice and broken rice

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice (1), as last amended by Regulation (EEC) No 1126/78 (2), and in particular the first sentence of the fourth subparagraph of Article 17 (2) thereof,

Having regard to the opinion of the Monetary Committee.

Whereas Article 17 of Regulation (EEC) No 1418/76 provides that the difference between quotations or prices on the world market for the products listed in Article 1 of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Article 2 of Council Regulation (EEC) No 1431/76 of 21 June 1976 laying down general rules for granting export refunds on rice and criteria for fixing the amount of such refunds (3), provides that when refunds are being fixed account must be taken of the existing situation and the future trend with regard to prices and availabilities of rice and broken rice on the Community market on the one hand and prices for rice and broken rice on the world market on the other; whereas the same Article provides that it is also important to ensure equilibrium and the natural development of prices and trade on the rice market and, furthermore, to take into account the economic aspect of the proposed exports and the need to avoid disturbance of the Community market;

Whereas Regulation (EEC) No 1361/76 (4) lays down the maximum percentage of broken rice allowed in rice for which an export refund is fixed and specifies the percentage by which that refund is to be reduced where the proportion of broken rice in the rice exported exceeds that maximum;

Whereas Article 3 of Regulation (EEC) No 1431/76 defines the specific criteria to be taken into account when the export refund on rice and broken rice is being calculated;

(1) OJ No L 166, 25. 6. 1976, p. 1. (2) OJ No L 142, 30. 5. 1978, p. 23. (3) OJ No L 166, 25. 6. 1976, p. 36.

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for certain products according to destination;

Whereas the refund must be fixed at least once a month; whereas it may be altered in the intervening period;

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other, at any given moment, within a band of 2.25 %, a rate of exchange based on their effective parity;
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period, in relation to the Community currencies referred to in the previous subparagraph;

Whereas it follows from applying these rules and criteria to the present situation on the market in rice and in particular to quotations or prices for rice and broken rice within the Community and on the world market, that the refund should be fixed as shown in the Annex to this Regulation;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The refunds on the products listed in Article 1 of Regulation (EEC) No 1418/76 with the exception of those listed in paragraph 1 (c) of that Article, exported in the natural state, are hereby fixed as shown in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 20 October

⁽⁴⁾ OJ No L 154, 15. 6. 1976, p. 11.

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

ANNEX

to the Commission Regulation of 19 October 1978 fixing the export refunds on rice and broken rice

(u.a. / tonne)

CCT heading No	Description	Amount o refund
10.06	Rice:	
	A. Paddy rice; husked rice:	
	II. Husked rice:	
	a) Round grain b) Long grain	_
	for export to:	
	 — Austria, Switzerland and Liechtenstein — Other third countries 	60.00
1	B. Semi-milled or wholly milled rice:	
	I. Semi-milled rice:	
	a) Round grain	
	b) Long grain	
	II. Wholly milled rice: a) Round grain b) Long grain	_
	for export to:	
	Austria, Liechtenstein and Switzerland as well as destinations mentioned in Article 3 of Commis-	
	sion Regulation (EEC) No 192/75 (1) — Other third countries	75·00 —
İ	C. Broken rice	

(1) OJ No L 25, 17. 1. 1975, p. 1.

NB: The zones are those defined in Regulation (EEC) No 1124/77 (OJ No L 134, 28. 5. 1977).

COMMISSION REGULATION (EEC) No 2447/78

of 19 October 1978

fixing the corrective amount applicable to the refund on rice and broken rice

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice (1), as last amended by Regulation (EEC) No 1126/78 (2), and in particular the second subparagraph of Article 17 (4) thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the first subparagraph of Article 17 (4) of Regulation (EEC) No 1418/76 provides that the export refund applicable to rice and broken rice on the day on which application for an export licence is made, adjusted for the threshold price which will be in force during the month of exportation, must be applied on request to exports to be effected during the period of validity of the licence;

Whereas Regulation No 474/67/EEC (3), as amended by Regulation (EEC) No 1397/68 (4), lays down detailed rules for the advance fixing of the export refund on rice and broken rice;

Whereas that Regulation provides that the refund applicable on the day on which application for an export licence is made must, when it is fixed in advance, be reduced by an amount no greater than the difference between the cif forward delivery price and the cif price, where the former exceeds the latter by more than 0.25 unit of account per tonne; whereas, on the other hand, the refund must be increased by an amount no greater than the difference between the cif price and the cif forward delivery price, where the former exceeds the latter by more than 0.25 unit of account per tonne;

Whereas the cif price is that determined in accordance with Article 16 of Regulation (EEC) No

1418/76; whereas the cif forward delivery price is that determined in accordance with Article 3 (2) of Regulation (EEC) No 1428/76 (5), based, in respect of each month for which the export licence is valid, on the cif price calculated on the basis of offers for shipment during the month of exportation;

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other, at any given moment, within a band of 2.25 %, a rate of exchange based on their effective parity;
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period, in relation to the Community currencies referred to in the previous subparagraph;

Whereas it follows from applying all these provisions that the corrective amount applicable on 20 October 1978 must be fixed as shown in the table annexed to this Regulation;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The corrective amount referred to in Article 17 (4) of Regulation (EEC) No 1418/76 which is applicable to the export refunds fixed in advance in respect of rice and broken rice is hereby fixed as shown in the table annexed to this Regulation.

Article 2

This Regulation shall enter into force on 20 October 1978.

⁽³⁾ OJ No 204, 24. 8. 1967, p. 20. (4) OJ No L 222, 10. 9. 1968, p. 6.

⁽¹⁾ OJ No L 166, 25. 6. 1976, p. 1. (2) OJ No L 142, 30. 5. 1978, p. 23.

⁽⁵⁾ OJ No L 166, 25. 6. 1976, p. 30.

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

ANNEX

to the Commission Regulation of 19 October 1978 fixing the corrective amount applicable to the refund on rice and broken rice

(u.a. / tonne)

CCT heading No	Description (Current 10	1st period	2nd period	3rd period	4th period	5th period
10.06	Rice:						
	A. Paddy rice; husked rice:					 -	
	I. Paddy rice:					1	
	a) Round grain	_	_	_			<u> </u>
	b) Long grain	\ <u> </u>	<u> </u>	<u> </u>	_		
	II. Husked rice:						
	a) Round grain	-	-	-	_	<u> </u>	<u> </u>
	b) Long grain	0	0	0	0	0	0
	B. Semi-milled or wholly milled rice:						
	I. Semi-milled rice:		1		<u> </u>		
	a) Round grain	_			<u> </u>	 	
	b) Long grain	-		<u> </u>	-	_	
	II. Wholly milled rice:				}		
	a) Round grain	<u> </u>	_	<u> </u>	_		
	b) Long grain	0	0	0	0	0	0
	C. Broken rice		_	_	_	_	_

COMMISSION REGULATION (EEC) No 2448/78

of 19 October 1978

correcting Regulation (EEC) No 1036/78 fixing the monetary compensatory amounts

THE COMMISSION OF THE EUROPEAN COMMUNITIES.

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 974/71 of 12 May 1971 on certain measures of conjunctural policy to be taken in agriculture following the temporary widening of the margin of fluctuation for the currencies of certain Member States (1), as last amended by Regulation (EEC) No 557/76 (2), and in particular Article 3 thereof,

Whereas the monetary compensatory amounts provided for in Regulation (EEC) No 974/71 were fixed by Commission Regulation (EEC) No 1036/78 of 19 May 1978 (3), as amended with effect from 19 October 1978 by Regulation (EEC) No 2431/78 (4);

Whereas a check has revealed errors in the Annex to that Regulation; whereas the Regulation in question must therefore be corrected, HAS ADOPTED THIS REGULATION:

Article 1

In Annex I, Part 2, to Regulation (EEC) No 1036/78, as amended with effect from 19 October 1978 by Regulation (EEC) No 2431/78, in the columns headed 'Deutschland', 'Belgique/Luxembourg' and 'Nederland', the amounts under subheadings 02.06 B I b) 1, 2 aa), 2 bb), 2 cc), 3 aa), 4 aa), 5 aa), 6 aa) and 7 aa) are hereby replaced by the amounts set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 20 October 1978. Where any party concerned so requests, it shall be applied on 19 October 1978.

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

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

⁽¹⁾ OJ No L 106, 12. 5. 1971, p. 1.

⁽²⁾ OJ No L 67, 15. 3. 1976, p. 1. (3) OJ No L 133, 22. 5. 1978, p. 1.

⁽⁴⁾ OJ No L 294, 19. 10. 1978, p. 1.

ANNEXE — ANNEX — ANHANG — ALLEGATO — BIJLAGE — BILAG

PARTIE 2 — PART 2 — TEIL 2 — PARTE 2^a — DEEL 2 — DEL 2

SECTEUR DE LA VIANDE DE PORC — PIGMEAT — SEKTOR SCHWEINEFLEISCH SETTORE CARNI SUINE — SECTOR VARKENSVLEES — SVINEKØD

Montants compensatoires monétaires — Monetary compensatory amounts — Währungsausgleichsbeträge Importi compensativi monetari — Monetaire compenserende bedragen — Monetære udligningsbeløb

Numéro du tarif douanier commun CCT heading No Nr. des Gemeinsamen Zolltarifs Numero della tariffa doganale comune Nr. van het gemeenschappelijk douanetarief Position i den fælles toldtarif

Montants à percevoir à l'importation et à octroyer à l'exportation Amounts to be charged on imports and granted on exports Beträge, die bei der Einfuhr erhoben und bei der Ausfuhr gewährt werden Importi da riscuotere all'importazione e da concedere all'esportazione Bij de invoer te heffen en bij de uitvoer te verstrekken bedragen Beløb, der skal opkræves ved indførsel og ydes ved udførsel

Montants à octroyer à l'importation et à percevoir à l'exportation Amounts to be granted on imports and charged on exports Beträge, die bei der Einfuhr gewährt und bei der Ausfuhr erhoben werden Importi da concedere all'importazione e da riscuotere all'esportazione Bij de invoer te verstrekken en bij de uitvoer te heffen bedragen Beløb, der skal ydes ved indførsel og opkræves ved udførsel

		Į.					
	Deutschland DM/100 kg	Belgique/ Luxembourg FB/Flux/100 kg	Nederland Fl/100 kg	United Kingdom £/100 kg	Ireland £/100 kg	Italia Lit /100 kg	France FF/100 kg
1	2	3	4	5	6	7	8
02.06 B I b) 1	35,51	152,70	10,53				•
02.06 B I b) 2 aa)	47,94	206,10	14,21				
02.04 R I b) 2 bb)	. 47.94	206.10	1.4.21				

02.06 B 1 b) 2 aa)	47,94	206,10	14,21
02.06 B I b) 2 bb)	47,94	206,10	14,21
02.06 B I b) 2 cc)	53,27	229,00	15,79
02.06 B I b) 3 aa)	55,05	236,70	16,32
02.06 B I b) 4 aa)	43,33	186,30	12,84
02.06 B I b) 5 aa)	57,53	247,30	17,06
02.06 B I b) 6 aa)	30,90	132,80	9,16
02.06 B I b) 7 aa) (1)	57,53	247,30	17,06

- (1) Jambons et morceaux de jambons désossés; Épaules (jambons avant) et morceaux d'épaules, désossés;

 - Longes et morceaux de longes, désossés;
 - Filets.
- (1) Hams and cuts of hams, boned or boneless; Shoulders and cuts of shoulders, boned or boneless;
 - Loins and cuts of loins, boned or boneless;
 Tenderloins.
- (1) Schinken, auch Teilstücke davon, ohne Knochen;
 - Schultern, auch Teilstücke davon, ohne Knochen; - Kotelettstränge, auch Teilstücke davon, ohne Knochen;
- Filet.
- (1) Prosciutti, anche in parti, disossati; Spalle, anche in parti, disossate; Lombate, anche in parti, disossate; Filetto.

- (1) Ham en delen van ham, zonder been;
 - Schouders en delen van schouders, zonder been;
 Karbonadestreng en delen daarvan, zonder been;
 - Filet.
- Skinke og stykker deraf udbenet;
 Bov og stykker deraf, udbenet;
- Kam (karbonade) og stykker deraf, udbenet;
- Mørbrad.

COMMISSION REGULATION (EEC) No 2449/78

of 19 October 1978

fixing the export refunds on malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 1254/78 (2), and in particular the fourth subparagraph of Article 16 (2) thereof;

Having regard to the opinion of the Monetary Committee,

Whereas Article 16 of Regulation (EEC) No 2727/75 provides that the difference between quotations or prices on the world market for the products listed in Article 1 of those Regulations and prices for those products within the Community may be covered by an export refund;

Whereas Article 2 of Council Regulation (EEC) No 2746/75 of 29 October 1975 laying down general rules for granting export refunds on cereals and criteria for fixing the amount of such refunds (3), provides that when refunds are being fixed account must be taken of the existing situation and the future trend with regard to prices and availabilities of cereals on the Community market on the one hand and prices for cereals on the world market on the other; whereas the same Article provides that it is also important to ensure equilibrium and the natural development of prices and trade on the markets in cereals and, furthermore, to take into account the economic aspect of the proposed exports, and the need to avoid disturbances on the Community market;

Whereas Council Regulation (EEC) No 2744/75 of 29 October 1975 on the import and export system for products processed from cereals and from rice (4), as last amended by Regulation (EEC) No 2245/78 (5), defines the specific criteria to be taken into account when the refund on these products is being calculated;

(1) OJ No L 281, 1. 11. 1975, p. 1.

(2) OJ No L 156, 14. 6. 1978, p. 1.

(3) OJ No L 281, 1. 11. 1975, p. 78. (4) OJ No L 281, 1. 11. 1975, p. 65. (5) OJ No L 273, 29. 9. 1978. p. 1.

Whereas it follows from applying these rules and criteria to the present situation on the market in products processed from cereals and rice that the export refund should be fixed at an amount which will cover the difference between Community prices and world market prices;

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for certain products according to destination;

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2.25 %, a rate of exchange based on their effective parity;
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous subparagraph;

Whereas the refund must be fixed once a month; whereas it may be altered in the intervening period;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The export refunds on malt listed in Article 1 (d) of Regulation (EEC) No 2727/75 subject to Regulation (EEC) No 2744/75 are hereby fixed as shown in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 20 October

Done at Brussels, 19 October 1978.

For the Commission

Finn GUNDELACH

Vice-President

ANNEX

to the Commission Regulation of 19 October 1978 fixing the export refunds on malt

(u.a. / tonne)

Refund
73.15
98·34
114-61
-

COMMISSION REGULATION (EEC) No 2450/78

of 19 October 1978

fixing the refunds on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES.

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 1254/78 (2), and in particular the first sentence of the fourth subparagraph of Article 16 (2) thereof,

Having regard to the opinion of the Monetary Committee,

Whereas Article 16 of Regulation (EEC) No 2727/75 provides that the difference between quotations or prices on the world market for the products listed in Article 1 of that Regulation and prices for those products in the Community may be covered by an export refund;

Whereas Article 2 of Council Regulation No (EEC) No 2746/75 of 29 October 1975 laying down general rules for granting export refunds on cereals and criteria for fixing the amount of such refunds (3), provides that when refunds are being fixed account must be taken of the existing situation and the future trend with regard to prices and availabilities of cereals on the Community market on the one hand and prices for cereals and cereal products on the world market on the other; whereas the same article provides that it is also important to ensure equilibrium and the natural development of prices and trade on cereal markets and, furthermore, to take into account the economic aspect of the proposed exports and the need to avoid disturbances on the Community market;

Whereas Article 3 of Regulation (EEC) No 2746/75 defines the specific criteria to be taken into account when the refund on cereals is being calculated;

Whereas these specific criteria are defined, as far as wheat and rye flour, groats and meal are concerned, in Article 4 of Regulation (EEC) No 2746/75; whereas, furthermore, when the refund on these products is being calculated, account must be taken of the quantities of cereals required for their manufacture; whereas these quantities were fixed in Regulation No 162/ 67/EEC (4), as amended by Regulation (EEC) No 1607/71(5);

Whereas the world market situation or the specific requirements of certain markets may make it necessary to vary the refund for certain products according to destination;

Whereas the refund must be fixed at least once a month; whereas it may be altered in the intervening period;

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2.25 %, a rate of exchange based on their effective parity;
- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous subparagraph;

Whereas it follows from applying the rules outlined above to the present situation on the market in cereals, and in particular to quotations or prices for these products within the Community and on the world market, that the refunds should be fixed as shown in the Annex to this Regulation;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The refunds on the products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75, exported in the natural state, are hereby fixed as shown in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 20 October 1978.

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1. (2) OJ No L 156, 14. 6. 1978, p. 1. (3) OJ No L 281, 1. 11. 1975, p. 78.

⁽⁴⁾ OJ No 128, 27. 6. 1967, p. 2574/67. (5) OJ No L 168, 27. 7. 1971, p. 16.

Done at Brussels, 19 October 1978.

For the Commission
Finn GUNDELACH
Vice-President

ANNEX to the Commission Regulation of 19 October 1978 fixing the refunds on cereals and on wheat or rye flour, groats and meal

(u.a. / tonne)

CCT heading No	Description	Refund
10.01 A	Common wheat and meslin:	
	— for exports to:	
	— Switzerland, Austria and Liechtenstein	55.00
	Zones I, II, III, IV, V, VI and VIIother third countries	66.00
	— other time countries	0000
10.01 B	Durum wheat:	
	— for exports to:	
	— Algeria	60.00
	— other third countries	0
10.02	Rye:	
	— for exports to:	
	— Switzerland, Austria and Liechtenstein	63.00
	— other third countries	74.00
10.03	Barley:	
	— for exports to:	
	— Switzerland, Austria and Liechtenstein	55.00
	— Zones I, II, III, IV, V and VI	0
	— other third countries	74.00
10.04	Oats	
	— for exports to:	
	- Switzerland, Austria and Liechtenstein	45.00
	— other third countries	55.00
10.05 B	Maize, other than hybrid maize for sowing	
10.07 C	Grain sorghum	
ex 11.01 A	Wheat flour:	
	— of an ash content of 0 to 520	108.00
	— of an ash content of 521 to 600	108.00
	— of an ash content of 601 to 900	98.00
	- of an ash content of 901 to 1 100	98.00
	of an ash content of 1 101 to 1 650	88·00 88·00
ex 11.01 B	— of an ash content of 1 651 to 1 900 Rye flour:	88.00
CX 11.01 D	— of an ash content of 0 to 700	100.00
	— of an ash content of 701 to 1 150	100.00
	— of an ash content of 1 151 to 1 600	100.00
	— of an ash content of 1 601 to 2 000	100.00
11.02 A I a)	Durum wheat groats and meal:	
	— of an ash content of 0 to 950	160.00
	— of an ash content of 951 to 1 300	160.00
	— of an ash content of 1 301 to 1 500	160.00
11.02 A I b)	Common wheat groats and meal:	
,	— of an ash content of 0 to 520	108.00

N.B. The zones are those defined in Regulation (EEC) No 1124/77 (OJ No L 134, 28. 5. 1977).

Information on the date of entry into force of various Agreements or Protocols with certain countries of the Mediterranean basin

- The notification procedures provided for in Article 18 of the Financial Protocol between the EEC and the Republic of Malta (1) signed in Brussels on 4 March 1976 having been completed on 28 September 1978, the Protocol will enter into force on 1 November 1978.
- The notification procedures provided for in Article 59 of the Cooperation Agreement between the EEC and the Republic of Tunisia (2) and in Article 13 of the Agreement between the Member States of the European Coal and Steel Community and the Republic of Tunisia signed in Tunis on 25 April 1976 having been completed on 28 September 1978, these Agreements will enter into force on 1 November 1978.
- The notification procedures provided for in Article 58 of the Cooperation Agreement between the EEC and the People's Democratic Republic of Algeria (3) and in Article 13 of the Agreement between the Member States of the European Coal and Steel Community and the People's Democratic Republic of Algeria signed in Algiers on 26 April 1976 having been completed on 28 September 1978, these Agreements will enter into force on 1 November 1978.
- The notification procedures provided for in Article 60 of the Cooperation Agreement between the EEC and the Kingdom of Morocco (4) and in Article 13 of the Agreement between the Member States of the European Coal and Steel Community and the Kingdom of Morocco signed in Rabat on 27 April 1976 having been completed on 29 September 1978, these Agreements will enter into force on 1 November 1978.

- The notification procedures provided for in Article 51 of the Cooperation Agreement between the EEC and the Arab Republic of Egypt (5) signed in Brussels on 18 January 1977 having been completed on 28 September 1978, the Agreement will enter into force on 1 November 1978.
- The notification procedures provided for in Article 48 of the Cooperation Agreement between the EEC and the Hashemite Kingdom of Jordan (6) signed in Brussels on 18 January 1977 having been completed on 29 September 1978, the Agreement will enter into force on 1 November 1978.
- The notification procedures provided for in Article 49 of the Cooperation Agreement between the EEC and the Syrian Arab Republic (7) signed in Brussels on 18 January 1977 having been completed on 28 September 1978, the Agreement will enter into force on 1 November 1978.
- The notification procedures provided for in Article 49 of the Cooperation Agreement between the EEC and the Lebanese Republic (8) signed in Brussels on 3 May 1977 having been carried out on 28 September 1978, the Agreement will enter into force on 1 November 1978.
- The notification procedures provided for in Article 16 of the Additional Protocol to the Agreement between the EEC and the State of Israel (9) and in Article 13 of the Protocol on Financial Cooperation between the EEC and the State of Israel signed in Brussels on 8 February 1977 having been completed on 28 September 1978, these Protocols will enter into force on 1 November 1978.

⁽¹⁾ OJ No L 111, 28. 4. 1976, p. 67.

⁽²⁾ OJ No L 265, 27. 9. 1978, p. 2. (3) OJ No L 263, 27. 9. 1978, p. 2.

⁽⁴⁾ OJ No L 264, 27. 9. 1978, p. 2.

⁽⁵⁾ OJ No L 266, 27. 9. 1978, p. 2.

⁽⁶⁾ OJ No L 268, 27. 9. 1978, p. 2.

^{(&}lt;sup>7</sup>) OJ No L 269, 27. 9. 1978, p. 2. (⁸) OJ No L 267, 27. 9. 1978, p. 2.

^(°) OJ No L 270, 27. 9. 1978, p. 2.

II

(Acts whose publication is not obligatory)

COUNCIL

THIRD COUNCIL DIRECTIVE

of 9 October 1978

based on Article 54 (3) (g) of the Treaty concerning mergers of public limited liability companies

(78/855/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 54 (3) (g) thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas the coordination provided for in Article 54 (3) (g) and in the general programme for the abolition of restrictions on freedom of establishment (4) was begun with Directive 68/151/EEC (5);

Whereas this coordination was continued as regards the formation of public limited liability companies and the maintenance and alteration of their capital with Directive 77/91/EEC (6), and as regards the annual accounts of certain types of companies with Directive 78/660/EEC (7);

Whereas the protection of the interests of members and third parties requires that the laws of the Member States relating to mergers of public limited liability companies be coordinated and that provision for mergers should be made in the laws of all the Member States;

Whereas in the context of such coordination it is particularly important that the shareholders of merging companies be kept adequately informed in as objective a manner as possible and that their rights be suitably protected;

Whereas the protection of employees' rights in the event of transfers of undertakings, businesses or parts of businesses is at present regulated by Directive 77/187/EEC (8);

Whereas creditors, including debenture holders, and persons having other claims on the merging companies must be protected so that the merger does not adversely affect their interests;

Whereas the disclosure requirements of Directive 68/151/EEC must be extended to include mergers so that third parties are kept adequately informed;

Whereas the safeguards afforded to members and third parties in connection with mergers must be extended to cover certain legal practices which in important respects are similar to merger, so that the obligation to provide such protection cannot be evaded;

⁽⁸⁾ OJ No L 61, 5. 3. 1977, p. 26.

⁽¹⁾ OJ No C 89, 14. 7. 1970, p. 20.

⁽²⁾ OJ No C 129, 11. 12. 1972, p. 50; OJ No C 95, 28. 4. 1975, p. 12.

⁽³⁾ OJ No C 88, 6. 9. 1971, p. 18.

⁽⁴⁾ OJ No 2, 15. 1. 1962, p. 36/62.

⁽⁵⁾ OJ No L 65, 14. 3. 1968, p. 8.

⁽⁶⁾ OJ No L 26, 31. 1. 1977, p. 1. (7) OJ No L 222, 14. 8. 1978, p. 11.

Whereas to ensure certainty in the law as regards relations between the companies concerned, between them and third parties, and between the members, the cases in which nullity can arise must be limited by providing that defects be remedied wherever that is possible and by restricting the period within which nullification proceedings may be commenced,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Scope

- 1. The coordination measures laid down by this Directive shall apply to the laws, regulations and administrative provisions of the Member States relating to the following types of company:
- Germany:die Aktiengesellschaft,
- Belgium :
- la société anonyme / de naamloze vennootschap,
- Denmark:aktieselskaber,
- France :la société anonyme,
- Ireland:
 public companies limited by shares, and public companies limited by guarantee having a share capital,
- Italy:la società per azioni,
- Luxembourg :la société anonyme,
- the Netherlands: de naamloze vennootschap,
- the United Kingdom:

 public companies limited by shares, and public companies limited by guarantee having a share capital.
- 2. The Member States need not apply this Directive to cooperatives incorporated as one of the types of company listed in paragraph 1. In so far as the laws of the Member States make use of this option, they shall require such companies to include the word 'cooperative' in all the documents referred to in Article 4 of Directive 68/151/EEC.
- 3. The Member States need not apply this Directive in cases where the company or companies which are being acquired or will cease to exist are the subject of bankruptcy proceedings, proceedings relating to the winding-up of insolvent companies, judicial arrangements, compositions and analogous proceedings.

CHAPTER I

Regulation of merger by the acquisition of one or more companies by another and of merger by the formation of a new company

Article 2

The Member States shall, as regards companies governed by their national laws, make provision for rules governing merger by the acquisition of one or more companies by another and merger by the formation of a new company.

Article 3

- 1. For the purposes of this Directive, 'merger by acquisition' shall mean the operation whereby one or more companies are wound up without going into liquidation and transfer to another all their assets and liabilities in exchange for the issue to the shareholders of the company or companies being acquired of shares in the acquiring company and a cash payment, if any, not exceeding 10 % of the nominal value of the shares so issued or, where they have no nominal value, of their accounting par value.
- 2. A Member State's laws may provide that merger by acquisition may also be effected where one or more of the companies being acquired is in liquidation, provided that this option is restricted to companies which have not yet begun to distribute their assets to their shareholders.

Article 4

- 1. For the purposes of this Directive, 'merger by the formation of a new company' shall mean the operation whereby several companies are wound up without going into liquidation and transfer to a company that they set up all their assets and liabilities in exchange for the issue to their shareholders of shares in the new company and a cash payment, if any, not exceeding 10 % of the nominal value of the shares so issued or, where they have no nominal value, of their accounting par value.
- 2. A Member State's laws may provide that merger by the formation of a new company may also be effected where one or more of the companies which are ceasing to exist is in liquidation, provided that this option is restricted to companies which have not yet begun to distribute their assets to their shareholders.

CHAPTER II

Merger by acquisition

Article 5

- 1. The administrative or management bodies of the merging companies shall draw up draft terms of merger in writing.
- 2. Draft terms of merger shall specify at least:
- (a) the type, name and registered office of each of the merging companies;
- (b) the share exchange ratio and the amount of any cash payment;
- (c) the terms relating to the allotment of shares in the acquiring company;
- (d) the date from which the holding of such shares entitles the holders to participate in profits and any special conditions affecting that entitlement;
- (e) the date from which the transactions of the company being acquired shall be treated for accounting purposes as being those of the acquiring company;
- (f) the rights conferred by the acquiring company on the holders of shares to which special rights are attached and the holders of securities other than shares, or the measures proposed concerning them;
- (g) any special advantage granted to the experts referred to in Article 10 (1) and members of the merging companies' administrative, management, supervisory or controlling bodies.

Article 6

Draft terms of merger must be published in the manner prescribed by the laws of each Member State in accordance with Article 3 of Directive 68/151/EEC, for each of the merging companies, at least one month before the date fixed for the general meeting which is to decide thereon.

Article 7

1. A merger shall require at least the approval of the general meeting of each of the merging companies. The laws of the Member States shall provide that this decision shall require a majority of not less than two thirds of the votes attaching either to the shares or to the subscribed capital represented.

The laws of a Member State may, however, provide that a simple majority of the votes specified in the first subparagraph shall be sufficient when at least half of the subscribed capital is represented. Moreover, where appropriate, the rules governing alterations to the memorandum and articles of association shall apply.

- 2. Where there is more than one class of shares, the decision concerning a merger shall be subject to a separate vote by at least each class of shareholders whose rights are affected by the transaction.
- 3. The decision shall cover both the approval of the draft terms of merger and any alterations to the memorandum and articles of association necessitated by the merger.

Article 8

The laws of a Member State need not require approval of the merger by the general meeting of the acquiring company if the following conditions are fulfilled:

- (a) the publication provided for in Article 6 must be effected, for the acquiring company, at least one month before the date fixed for the general meeting of the company or companies being acquired which are to decide on the draft terms of merger;
- (b) at least one month before the date specified in (a), all shareholders of the acquiring company must be entitled to inspect the documents specified in Article 11 (1) at the registered office of the acquiring company;
- (c) one or more shareholders of the acquiring company holding a minimum percentage of the subscribed capital must be entitled to require that a general meeting of the acquiring company be called to decide whether to approve the merger. This minimum percentage may not be fixed at more than 5 %. The Member States may, however, provide for the exclusion of non-voting shares from this calculation.

Article 9

The administration or management bodies of each of the merging companies shall draw up a detailed written report explaining the draft terms of merger and setting out the legal and economic grounds for them, in particular the share exchange ratio.

The report shall also describe any special valuation difficulties which have arisen.

Article 10

1. One or more experts, acting on behalf of each of the merging companies but independent of them, appointed or approved by a judicial or administrative authority, shall examine the draft terms of merger and draw up a written report to the shareholders. However, the laws of a Member State may provide for the appointment of one or more independent experts for all the merging companies, if such appointment is made by a judicial or administrative authority at the joint request of those companies. Such experts may, depending on the laws of each Member State, be natural or legal persons or companies or firms.

- 2. In the report mentioned in paragraph 1 the experts must in any case state whether in their opinion the share exchange ratio is fair and reasonable. Their statement must at least:
- (a) indicate the method or methods used to arrive at the share exchange ratio proposed;
- (b) state whether such method or methods are adequate in the case in question, indicate the values arrived at using each such method and give an opinion on the relative importance attributed to such methods in arriving at the value decided on.

The report shall also describe any special valuation difficulties which have arisen.

3. Each expert shall be entitled to obtain from the merging companies all relevant information and documents and to carry out all necessary investigations.

Article 11

- 1. All shareholders shall be entitled to inspect at least the following documents at the registered office at least one month before the date fixed for the general meeting which is to decide on the draft terms of merger:
- (a) the draft terms of merger;
- (b) the annual accounts and annual reports of the merging companies for the preceding three financial years;
- (c) an accounting statement drawn up as at a date which must not be earlier than the first day of the third month preceding the date of the draft terms of merger, if the latest annual accounts relate to a financial year which ended more than six months before that date;
- (d) the reports of the administrative or management bodies of the merging companies provided for in Article 9:
- (e) the reports provided for in Article 10.
- 2. The accounting statement provided for in paragraph 1 (c) shall be drawn up using the same methods and the same layout as the last annual balance sheet.

However, the laws of a Member State may provide that:

(a) it shall not be necessary to take a fresh physical inventory;

- (b) the valuations shown in the last balance sheet shall be altered only to reflect entries in the books of account; the following shall nevertheless be taken into account:
 - interim depreciation and provisions,
 - material changes in actual value not shown in the books.
- 3. Every shareholder shall be entitled to obtain, on request and free of charge, full or, if so desired, partial copies of the documents referred to in paragraph 1.

Article 12

Protection of the rights of the employees of each of the merging companies shall be regulated in accordance with Directive 77/187/EEC.

Article 13

- 1. The laws of the Member States must provide for an adequate system of protection of the interests of creditors of the merging companies whose claims antedate the publication of the draft terms of merger and have not fallen due at the time of such publication.
- 2. To this end, the laws of the Member States shall at least provide that such creditors shall be entitled to obtain adequate safeguards where the financial situation of the merging companies makes such protection necessary and where those creditors do not already have such safeguards.
- 3. Such protection may be different for the creditors of the acquiring company and for those of the company being acquired.

Article 14

Without prejudice to the rules governing the collective exercise of their rights, Article 13 shall apply to the debenture holders of the merging companies, except where the merger has been approved by a meeting of the debenture holders, if such a meeting is provided for under national laws, or by the debenture holders individually.

Article 15

Holders of securities, other than shares, to which special rights are attached, must be given rights in the acquiring company at least equivalent to those they possessed in the company being acquired, unless the alteration of those rights has been approved by a meeting of the holders of such securities, if such a meeting is provided for under national laws, or by the holders of those securities individually, or unless the holders are entitled to have their securities repurchased by the acquiring company.

Article 16

- 1. Where the laws of a Member State do not provide for judicial or administrative preventive supervision of the legality of mergers, or where such supervision does not extend to all the legal acts required for a merger, the minutes of the general meetings which decide on the merger and, where appropriate, the merger contract subsequent to such general meetings shall be drawn up and certified in due legal form. In cases where the merger need not be approved by the general meetings of all the merging companies, the draft terms of merger must be drawn up and certified in due legal form.
- 2. The notary or the authority competent to draw up and certify the document in due legal form must check and certify the existence and validity of the legal acts and formalities required of the company for which he or it is acting and of the draft terms of merger.

Article 17

The laws of the Member States shall determine the date on which a merger takes effect.

Article 18

- 1. A merger must be publicized in the manner prescribed by the laws of each Member State, in accordance with Article 3 of Directive 68/151/EEC, in respect of each of the merging companies.
- 2. The acquiring company may itself carry out the publication formalities relating to the company or companies being acquired.

Article 19

- 1. A merger shall have the following consequences ipso jure and simultaneously:
- (a) the transfer, both as between the company being acquired and the acquiring company and as regards third parties, to the acquiring company of all the assets and liabilities of the company being acquired;
- (b) the shareholders of the company being acquired become shareholders of the acquiring company;
- (c) the company being acquired ceases to exist.
- 2. No shares in the acquiring company shall be exchanged for shares in the company being acquired held either:
- (a) by the acquiring company itself or through a person acting in his own name but on its behalf;

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- (b) by the company being acquired itself or through a person acting in his own name but on its behalf.
- 3. The foregoing shall not affect the laws of Member States which require the completion of special formalities for the transfer of certain assets, rights and obligations by the acquired company to be effective as against third parties. The acquiring company may carry out these formalities itself; however, the laws of the Member States may permit the company being acquired to continue to carry out these formalities for a limited period which cannot, save in exceptional cases, be fixed at more than six months from the date on which the merger takes effect.

Article 20

The laws of the Member States shall at least lay down rules governing the civil liability towards the shareholders of the company being acquired of the members of the administrative or management bodies of that company in respect of misconduct on the part of members of those bodies in preparing and implementing the merger.

Article 21

The laws of the Member States shall at least lay down rules governing the civil liability towards the shareholders of the company being acquired of the experts responsible for drawing up on behalf of that company the report referred to in Article 10 (1) in respect of misconduct on the part of those experts in the performance of their duties.

Article 22

- 1. The laws of the Member States may lay down nullity rules for mergers in accordance with the following conditions only:
- (a) nullity must be ordered in a court judgment;
- (b) mergers which have taken effect pursuant to Article 17 may be declared void only if there has been no judicial or administrative preventive supervision of their legality, or if they have not been drawn up and certified in due legal form, or if it is shown that the decision of the general meeting is void or voidable under national law;
- (c) nullification proceedings may not be initiated more than six months after the date on which the merger becomes effective as against the person alleging nullity or if the situation has been rectified;

- (d) where it is possible to remedy a defect liable to render a merger void, the competent court shall grant the companies involved a period of time within which to rectify the situation;
- (e) a judgment declaring a merger void shall be published in the manner prescribed by the laws of each Member State in accordance with Article 3 of Directive 68/151/EEC:
- (f) where the laws of a Member State permit a third party to challenge such a judgment, he may do so only within six months of publication of the judgment in the manner prescribed by Directive 68/151/EEC;
- (g) a judgment declaring a merger void shall not of itself affect the validity of obligations owed by or in relation to the acquiring company which arose before the judgment was published and after the date referred to in Article 17;
- (h) companies which have been parties to a merger shall be jointly and severally liable in respect of the obligations of the acquiring company referred to in (g).
- 2. By way of derogation from paragraph 1 (a), the laws of a Member State may also provide for the nullity of a merger to be ordered by an administrative authority if an appeal against such a decision lies to a court. Subparagraphs (b), (d), (e), (f), (g) and (h) shall apply by analogy to the administrative authority. Such nullification proceedings may not be initiated more than six months after the date referred to in Article 17.
- 3. The foregoing shall not affect the laws of the Member States on the nullity of a merger pronounced following any supervision other than judicial or administrative preventive supervision of legality.

CHAPTER III

Merger by formation of a new company

Article 23

- 1. Articles 5, 6, 7 and 9 to 22 shall apply, without prejudice to Articles 11 and 12 of Directive 68/151/EEC, to merger by formation of a new company. For this purpose, 'merging companies' and 'company being acquired' shall mean the companies which will cease to exist, and 'acquiring company' shall mean the new company.
- 2. Article 5 (2) (a) shall also apply to the new company.

- 3. The draft terms of merger and, if they are contained in a separate document, the memorandum or draft memorandum of association and the articles or draft articles of association of the new company shall be approved at a general meeting of each of the companies that will cease to exist.
- 4. The Member States need not apply to the formation of a new company the rules governing the verification of any consideration other than cash which are laid down in Article 10 of Directive 77/91/EEC.

CHAPTER IV

Acquisition of one company by another which holds 90 % or more of its shares

Article 24

The Member States shall make provision, in respect of companies governed by their laws, for the operation whereby one or more companies are wound up without going into liquidation and transfer all their assets and liabilities to another company which is the holder of all their shares and other securities conferring the right to vote at general meetings. Such operations shall be regulated by the provisions of Chapter II, with the exception of Articles 5 (2) (b), (c) and (d), 9, 10, 11 (1) (d) and (e), 19 (1) (b), 20 and 21.

Article 25

The Member States need not apply Article 7 to the operations specified in Article 24 if the following conditions at least are fulfilled:

- (a) the publication provided for in Article 6 must be effected, as regards each company involved in the operation, at least one month before the operation takes effect;
- (b) at least one month before the operation takes effect, all shareholders of the acquiring company must be entitled to inspect the documents specified in Article 11 (1) (a), (b) and (c) at the company's registered office. Article 11 (2) and (3) must apply;
- (c) Article 8 (c) must apply.

Article 26

The Member States may apply Articles 24 and 25 to operations whereby one or more companies are wound up without going into liquidation and transfer all their assets and liabilities to another company, if

all the shares and other securities specified in Article 24 of the company or companies being acquired are held by the acquiring company and/or by persons holding those shares and securities in their own names but on behalf of that company.

Article 27

In cases of merger where one or more companies are acquired by another company which holds 90 % or more, but not all, of the shares and other securities of each of those companies the holding of which confers the right to vote at general meetings, the Member States need not require approval of the merger by the general meeting of the acquiring company, provided that the following conditions at least are fulfilled:

- (a) the publication provided for in Article 6 must be effected, as regards the acquiring company, at least one month before the date fixed for the general meeting of the company or companies being acquired which is to decide on the draft terms of merger;
- (b) at least one month before the date specified in (a), all shareholders of the acquiring company must be entitled to inspect the documents specified in Article 11 (1) (a), (b) and (c) at the company's registered office. Article 11 (2) and (3) must apply;
- (c) Article 8 (c) must apply.

Article 28

The Member States need not apply Articles 9 to 11 to a merger within the meaning of Article 27 if the following conditions at least are fulfilled:

- (a) the minority shareholders of the company being acquired must be entitled to have their shares acquired by the acquiring company;
- (b) if they exercise that right, they must be entitled to receive consideration corresponding to the value of their shares;
- (c) in the event of disagreement regarding such consideration, it must be possible for the value of the consideration to be determined by a court.

Article 29

The Member States may apply Articles 27 and 28 to operations whereby one or more companies are wound up without going into liquidation and transfer all their assets and liabilities to another company if 90 % or more, but not all, of the shares and other securities referred to in Article 27 of the company or

companies being acquired are held by that acquiring company and/or by persons holding those shares and securities in their own names but on behalf of that company.

CHAPTER V

Other operations treated as mergers

Article 30

Where in the case of one of the operations referred to in Article 2 the laws of a Member State permit a cash payment to exceed 10 %, Chapters II and III and Articles 27, 28 and 29 shall apply.

Article 31

Where the laws of a Member State permit one of the operations referred to in Articles 2, 24 and 30, without all of the transferring companies thereby ceasing to exist, Chapter II, except for Article 19 (1) (c), Chapter III or Chapter IV shall apply as appropriate.

CHAPTER VI

Final provisions

Article 32

- 1. The Member States shall bring into force the laws, regulations and administrative provisions necessary for them to comply with this Directive within three years of its notification. They shall forthwith inform the Commission thereof.
- 2. However, provision may be made for a delay of five years from the entry into force of the provisions referred to in paragraph 1 for the application of those provisions to unregistered companies in the United Kingdom and Ireland.
- 3. The Member States need not apply Articles 13, 14 and 15 as regards the holders of convertible debentures and other convertible securities if, at the time when the laws, regulations and administrative provisions referred to in paragraph 1 come into force, the position of these holders in the event of a merger has previously been determined by the conditions of issue.
- 4. The Member States need not apply this Directive to mergers or to operations treated as mergers for the preparation or execution of which an act or formality

required by national law has already been completed when the provisions referred to in paragraph 1 enter into force.

Done at Luxembourg, 9 October 1978.

For the Council

The President

H.-J. VOGEL

Article 33

This Directive is addressed to the Member States.