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Legislation

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Contents

I *Legislative acts*

DIRECTIVES

- ★ **Directive 2012/23/EU of the European Parliament and of the Council of 12 September 2012 amending Directive 2009/138/EC (Solvency II) as regards the date for its transposition and the date of its application, and the date of repeal of certain Directives ⁽¹⁾** 1

II *Non-legislative acts*

REGULATIONS

- ★ **Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons** 3

Commission Implementing Regulation (EU) No 816/2012 of 13 September 2012 establishing the standard import values for determining the entry price of certain fruit and vegetables 11

Price: EUR 3

(Continued overleaf)

(¹) Text with EEA relevance

EN

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

The titles of all other acts are printed in bold type and preceded by an asterisk.

DECISIONS

- ★ **Council Decision 2012/503/CFSP of 13 September 2012 amending Decision 2010/452/CFSP on the European Union Monitoring Mission in Georgia, EUMM Georgia** 13
-

Corrigenda

- ★ **Corrigendum to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006)** 15

I

(Legislative acts)

DIRECTIVES

DIRECTIVE 2012/23/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 12 September 2012

amending Directive 2009/138/EC (Solvency II) as regards the date for its transposition and the date of its application, and the date of repeal of certain Directives

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Whereas:

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 53(1) and Article 62 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure ⁽¹⁾,

- (1) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) ⁽²⁾ provides a modern, risk-based system for the regulation and supervision of insurance and reinsurance undertakings of the Union. That system is essential in order to ensure a safe and solid insurance sector that can provide sustainable insurance products and support the real economy by encouraging long-term investments and additional stability.
- (2) Directive 2009/138/EC sets 31 October 2012 as the date for transposition and 1 November 2012 as the date of application. Furthermore, that Directive sets 1 November 2012 as the date of repeal of the existing insurance and reinsurance Directives ⁽³⁾ (collectively referred to as 'Solvency I').

⁽¹⁾ Position of the European Parliament of 3 July 2012 (not yet published in the Official Journal) and decision of the Council of 5 September 2012.

⁽²⁾ OJ L 335, 17.12.2009, p. 1.

⁽³⁾ Council Directive 64/225/EEC of 25 February 1964 on the abolition of restrictions on freedom of establishment and freedom to provide services in respect of reinsurance and retrocession (OJ 56, 4.4.1964, p. 878/64); First Council Directive 73/239/EEC of 24 July 1973 on the coordination of laws, regulations and administrative provisions relating to the taking-up and pursuit of the business of direct insurance other than life assurance (OJ L 228, 16.8.1973, p. 3); Council Directive 73/240/EEC of 24 July 1973 abolishing restrictions on freedom of establishment in the business of direct insurance other than life assurance (OJ L 228, 16.8.1973, p. 20); Council Directive 76/580/EEC of 29 June 1976 amending Directive 73/239/EEC (OJ L 189, 13.7.1976, p. 13); Council Directive 78/473/EEC of 30 May 1978 on the coordination of laws, regulations and administrative provisions relating to Community co-insurance (OJ L 151, 7.6.1978, p. 25); Council Directive 84/641/EEC of 10 December 1984 amending, particularly as regards tourist assistance, the First Directive (73/239/EEC) (OJ L 339, 27.12.1984, p. 21); Council Directive 87/344/EEC of 22 June 1987 on the coordination of laws, regulations and administrative provisions relating to legal expenses insurance (OJ L 185, 4.7.1987, p. 77); Second Council Directive 88/357/EEC of 22 June 1988 on the coordination of laws, regulations and administrative provisions relating to direct insurance other than life assurance and laying down provisions to facilitate the effective exercise of freedom to provide services (OJ L 172, 4.7.1988, p. 1); Council Directive 92/49/EEC of 18 June 1992 on the coordination of laws, regulations and administrative provisions relating to direct insurance other than life assurance (third non-life insurance Directive) (OJ L 228, 11.8.1992, p. 1); Directive 98/78/EC of the European Parliament and of the Council of 27 October 1998 on the supplementary supervision of insurance undertakings in an insurance group (OJ L 330, 5.12.1998, p. 1); Directive 2001/17/EC of the European Parliament and of the Council of 19 March 2001 on the reorganisation and winding-up of insurance undertakings (OJ L 110, 20.4.2001, p. 28); Directive 2002/83/EC of the European Parliament and of the Council of 5 November 2002 concerning life assurance (OJ L 345, 19.12.2002, p. 1), and Directive 2005/68/EC of the European Parliament and of the Council of 16 November 2005 on reinsurance (OJ L 323, 9.12.2005, p. 1).

- (3) On 19 January 2011 the Commission adopted a proposal (the 'Omnibus II proposal') to amend, *inter alia*, Directive 2009/138/EC in order to take into account the new supervisory architecture for insurance, namely the setting-up of the European Supervisory Authority (European Insurance and Occupational Pensions Authority). The Omnibus II proposal also includes provisions to postpone the date for transposition and the date of application of Directive 2009/138/EC, and the date of repeal of Solvency I.
- (4) Given the complexity of the Omnibus II proposal, there is a risk that it will not have entered into force before the date for transposition and the date of application of Directive 2009/138/EC. Leaving those dates unchanged would result in Directive 2009/138/EC being implemented before the entry into force of the transitional rules and relevant adaptations provided for by the Omnibus II proposal.
- (5) In order to avoid overly burdensome legislative obligations for Member States under Directive 2009/138/EC and later under the new architecture envisaged by the Omnibus II proposal, it is therefore appropriate to postpone the date for transposition of Directive 2009/138/EC.
- (6) In order to allow for supervisors and insurance and reinsurance undertakings to prepare for the application of the new supervisory architecture, it is also appropriate to provide for a later date of application of Directive 2009/138/EC.
- (7) For reasons of legal certainty, the date of repeal of Solvency I should be postponed accordingly.
- (8) Given the short period of time before the dates laid down in Directive 2009/138/EC, this Directive should enter into force without delay,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Directive 2009/138/EC is hereby amended as follows:

1. Article 309(1) is amended as follows:

(a) in the first subparagraph, the date '31 October 2012' is replaced by that of '30 June 2013';

(b) after the first subparagraph, the following subparagraph is inserted:

The laws, regulations and administrative provisions referred to in the first subparagraph shall apply from 1 January 2014.;

2. in the first paragraph of Article 310, the date '1 November 2012' is replaced by that of '1 January 2014';

3. in the second paragraph of Article 311, the date '1 November 2012' is replaced by that of '1 January 2014'.

Article 2

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

Article 3

This Directive is addressed to the Member States.

Done at Strasbourg, 12 September 2012.

For the European Parliament
The President
M. SCHULZ

For the Council
The President
A. D. MAVROYIANNIS

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 815/2012

of 13 September 2012

laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax⁽¹⁾, and in particular Article 44(1), second subparagraph of Article 44(2), Article 45(1) and (2), and Article 51(1) thereof,

Whereas:

(1) Regulation (EU) No 904/2010 lays down the rules for the administrative cooperation and the fight against fraud in the field of value added tax (VAT). Articles 44 and 45 of Regulation (EU) No 904/2010 specifically concern the exchange of information relating to the special schemes for telecommunications, broadcasting or electronic services provided for in Chapter 6 of Title XII of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽²⁾. Those special schemes involve a taxable person established outside the Member State of consumption declaring the VAT due on relevant sales in the Member State of consumption via an electronic interface in the Member State of identification (one-stop shop).

(2) Certain information relating to transactions carried out under those special schemes is to be collected and exchanged between Member States. Specifically, that relates to the exchange of identification and the collection and exchange of VAT return details, including corrections to those VAT returns, between Member States.

(3) To ensure that information is exchanged in a uniform manner, it is necessary to adopt the technical details for such exchange, including a common electronic message. This would also allow for the uniform development of the technical and functional specifications, as they would follow a regulated framework.

(4) Certain information relating to changes to the identification details such as the exclusion from the special schemes, the voluntary cessation or the change of Member State of identification should also be exchanged, without delay, in a uniform manner in order to allow Member States to monitor the correct application of the special schemes and to combat fraud. To that end, common arrangements for the electronic exchange of such information should be provided.

(5) In order to keep the administrative burden to a minimum, it is necessary to establish certain requirements for the electronic interface that facilitate submission of identification information and VAT returns by taxable persons. Member States should not be prevented from providing additional functionalities to further reduce administrative burdens.

(6) In order to ensure that the information relating to registration into the scheme, and VAT returns rendered under the scheme, can be transmitted and processed effectively Member States should develop their electronic interface in a uniform manner. It is therefore necessary to establish the common electronic message for the transmission of that information.

(7) It is necessary to clarify the information to be submitted in cases where no sales under the special schemes are made in a particular period in one or all Member States.

⁽¹⁾ OJ L 268, 12.10.2010, p. 1.

⁽²⁾ OJ L 347, 11.12.2006, p. 1.

- (8) With a view to enabling Member States and taxable persons to refer to the VAT returns in an unequivocal way in their subsequent communications, including on the payment of the tax, the Member State of identification should allocate a unique reference number to each VAT return.
- (9) This Regulation should apply from the same day from which Articles 44 and 45 of Regulation (EU) No 904/2010 apply.
- (10) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

- (a) information to identify the taxable person using the non-Union scheme;
- (b) similar details to identify the taxable person using the Union scheme;
- (c) allocated identification number.

The common electronic message set out in Annex I shall be used to transmit the information referred to in the first subparagraph. Column B of the common electronic message set out in Annex I shall be used for the non-Union scheme and column C of that common electronic message shall be used for the Union scheme.

HAS ADOPTED THIS REGULATION:

Article 1

Definitions

For the purposes of this Regulation, the following definitions apply:

- (1) 'non-Union scheme' means the special scheme for telecommunications services, broadcasting services or electronic services supplied by taxable persons not established within the Community provided for in Section 2 of Chapter 6 of Title XII of Directive 2006/112/EC;
- (2) 'Union scheme' means the special scheme for telecommunications services, broadcasting services or electronic services supplied by taxable persons established within the Community but not in the Member State of consumption provided for in Section 3 of Chapter 6 of Title XII of Directive 2006/112/EC;
- (3) 'special schemes' means non-Union scheme and Union scheme.

Article 2

Functionalities of the electronic interface

The electronic interface in the Member State of identification by which a taxable person registers the use of one of the special schemes, and via which that person submits the value added tax (VAT) returns under that scheme to the Member State of identification, shall have the following functionalities:

- (a) it must offer the facility to save the identification details pursuant to Article 361 of Directive 2006/112/EC, or the VAT return pursuant to Articles 365 and 369g of Directive 2006/112/EC, before they are submitted;
- (b) it must allow for the taxable person to submit the relevant information relating to the VAT returns via an electronic file transfer in accordance with conditions laid down by the Member State of identification.

Article 3

Transmission of identification information

1. The Member State of identification shall transmit the following to the other Member States, via the CCN/CSI network:

2. The Member State of identification shall without delay inform the other Member States via the CCN/CSI network, using the common electronic message set out in Annex II to this Regulation, where the taxable person:

- (a) is excluded from one of the special schemes;
- (b) voluntarily ceases to use one of the special schemes;
- (c) changes the Member State of identification within the Union scheme.

Article 4

Submission of VAT return by the taxable person

1. The taxable person shall submit the VAT returns with the details pursuant to Articles 365 and 369g of Directive 2006/112/EC to the Member State of identification using the common electronic message set out in Annex III to this Regulation. Column B of the common electronic message set out in Annex III shall be used for the non-Union scheme and column C of that common electronic message shall be used for the Union scheme.

2. Where a taxable person makes no supplies of services under the special schemes in any Member State during a return period, a nil VAT return shall be completed. For that purpose, only boxes 1, 2 and 21 of the common electronic message set out in Annex III shall be completed for the Union scheme and boxes 1, 2 and 11 for the non-Union scheme.

3. The taxable person shall only be required to insert the supplies relating to a Member State of consumption and from a Member State of establishment if supplies of services under the special schemes have been made in or from that Member State respectively within the return period.

Article 5

Transmission of information contained in VAT return

The information contained in the VAT return referred to in Article 4(1) shall be sent by the Member State of identification to each Member State of consumption and establishment mentioned on the VAT return, via the CCN/CSI network, using the common electronic message set out in Annex III to this Regulation.

For the purpose of the first paragraph, the Member State of identification shall transmit to the Member State of consumption and establishment in which or from which supplies have been made, the general information contained in part 1 of the common electronic message set out in Annex III, together with the information in part 2 of that common electronic message relating to that particular Member State of consumption or establishment.

The Member State of identification shall transmit the information contained in the VAT return only to those Member States which have been indicated on that VAT return.

Article 6

Unique reference number

The information transmitted pursuant to Article 5 shall contain a reference number allocated by the Member State of identification which is unique to the specific VAT return.

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

Done at Brussels, 13 September 2012.

Article 7

Corrections to VAT returns

The Member State of identification shall allow the taxable person to correct any VAT returns via the electronic interface referred to in Article 2. The Member State of identification shall transmit information on corrections to the Member State(s) of consumption and establishment concerned in accordance with Article 5, and allocate a timestamp to that information.

Article 8

Entry into force

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

It shall apply from 1 January 2015.

For the Commission

The President

José Manuel BARROSO

ANNEX I

Identification details

Column A	Column B	Column C
Box number	The non-Union scheme	The Union scheme
1	Individual VAT identification number allocated by the Member State of identification in accordance with Article 362 of Directive 2006/112/EC ⁽¹⁾	Individual VAT identification number allocated by the Member State of identification in accordance with Article 369d of Directive 2006/112/EC, including the country code
2	The national tax number, if any	
3	The company name	The company name
4	The trading name(s) of the company if different from the company name	The trading name(s) of the company if different from the company name
5	The full postal address ⁽²⁾	The full postal address ⁽³⁾
6	The country in which the taxable person has his place of business	The country in which the taxable person has his place of business if not in the Union
7	The e-mail address of the taxable person	The e-mail address of the taxable person
8	The website(s) of the taxable person where available	The website(s) of the taxable person where available
9	Contact name	Contact name
10	Telephone number	Telephone number
11	IBAN or OBAN number	IBAN number
12	BIC number	BIC number
13.1		Individual VAT identification number(s) or if not available, tax reference number(s) allocated by the Member State(s) in which the taxable person has a fixed establishment(s) ⁽⁴⁾ other than in the Member State of identification
14.1		Full postal address(es) and trading name(s) of fixed establishments ⁽⁵⁾ other than in the Member State of identification
15.1		VAT identification number(s) allocated by Member State(s) as a non-established taxable person ⁽⁶⁾
16	Electronic declaration that the taxable person is not registered for VAT within the Union	
17	Date of commencement of using the scheme ⁽⁷⁾	Date of commencement of using the scheme ⁽⁸⁾
18	Date of request to be registered under the scheme by the taxable person	Date of request to be registered under the scheme by the taxable person
19	Date of registration decision by the Member State of identification	Date of registration decision by the Member State of identification
20		Indicator of whether the taxable person is a VAT group ⁽⁹⁾

Column A	Column B	Column C
Box number	The non-Union scheme	The Union scheme
21	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362 or 369d of Directive 2006/112/EC if they have previously used either scheme	Individual VAT identification number(s) allocated by the Member State of identification in accordance with Articles 362 or 369d of Directive 2006/112/EC if they have previously used either scheme

(¹) To follow format: EUxxxxxyyz where: xxx is the 3-digit ISO numeric of the MSI; yyyyy is the 5-digit number assigned by MSI; and z is a check digit.

(²) Postcode to be indicated if there is one.

(³) Postcode to be indicated if there is one.

(⁴) Where there is more than one fixed establishment, use box 13.1, 13.2, etc.

(⁵) Where there is more than one fixed establishment, use box 14.1, 14.2, etc.

(⁶) Where there is more than one VAT identification number allocated by Member State(s) as a non-established taxable person, use box 15.1, 15.2 etc.

(⁷) This can be in certain limited cases prior to the date of registration onto the scheme.

(⁸) This can be in certain limited cases prior to the date of registration onto the scheme.

(⁹) This is a simple yes/no tick box.

ANNEX II

Details relating to the status of a taxable person in the register of a Member State of identification

Individual VAT identification number allocated by the Member State of identification, including country code	
Date from which the change is effective	Reason for changing the status of the taxable person in the register by using the following codes: <ol style="list-style-type: none">(1) The taxable person has notified the Member State of identification that he no longer supplies telecommunications, broadcasting or electronic services;(2) It is assumed by the Member State of identification that the taxable activities of the taxable person covered by the special scheme have ceased;(3) The taxable person no longer meets the conditions necessary for the use of the special scheme;(4) The taxable person persistently fails to comply with the rules of the special scheme;(5) The taxable person has requested to voluntarily leave the scheme;(6) The taxable person has requested to be identified in a new Member State of identification.

ANNEX III

VAT returns

Part 1: General information		
Column A	Column B	Column C
Box number	The non-Union scheme	The Union scheme
Unique reference number ⁽¹⁾:		
1	Individual VAT identification number allocated by the Member State of identification, in accordance with Article 362 of Directive 2006/112/EC	Individual VAT identification number allocated by the Member State of identification, in accordance with Article 369d of Directive 2006/112/EC, including country code
2	VAT period ⁽²⁾	VAT period ⁽³⁾
2a	Start date and end date of period ⁽⁴⁾	Start date and end date of period ⁽⁵⁾
3	Currency	Currency
Part 2: For each Member State of consumption in which VAT is due ⁽⁶⁾		
		2(a) Supplies carried out from the place of business or fixed establishment in the Member State of identification
4.1	Country code of the Member State of consumption	Country code of the Member State of consumption
5.1	Standard VAT rate in the Member State of consumption	Standard VAT rate in the Member State of consumption
6.1	Reduced VAT rate in the Member State of consumption	Reduced VAT rate in the Member State of consumption
7.1	Taxable amount at standard rate	Taxable amount at standard rate
8.1	VAT amount at standard rate	VAT amount at standard rate
9.1	Taxable amount at reduced rate	Taxable amount at reduced rate
10.1	VAT amount at reduced rate	VAT amount at reduced rate
11.1	Total VAT amount payable	Total VAT amount payable for supplies of services carried out from the place of business or fixed establishment in the Member State of identification
		2(b) Supplies carried out from fixed establishments not in Member State of identification ⁽⁷⁾
12.1		Country code of the Member State of consumption
13.1		Standard VAT rate in the Member State of consumption
14.1		Reduced VAT rate in the Member State of consumption

Column A	Column B	Column C
Box number	The non-Union scheme	The Union scheme
15.1		Individual VAT identification number, or if not available tax reference number, allocated by the Member State of fixed establishment, including country code
16.1		Taxable amount at the standard rate
17.1		VAT amount payable at the standard rate
18.1		Taxable amount at the reduced rate
19.1		VAT amount payable at the reduced rate
20.1		Total VAT amount payable for supplies of services carried out from fixed establishment not in Member State of identification.
		2(c) Grand total for the place of business or fixed establishment in the Member State of identification, and all fixed establishments in all other Member States
21.1		Total VAT amount payable by all establishments (Box 11.1 + Box 11.2 ... + Box 20.1 + Box 20.2 ...)

(¹) Unique reference number as allocated by the Member State of identification shall consist of country code of MSI/VAT number/period – i.e. GB/xxxxxxx/Q1.yy + add timestamp for each version. The number shall be attributed by the Member State of identification before transmission of the return to the other Member States concerned.

(²) Relates to calendar quarters: Q1.yyyy – Q2.yyyy – Q3.yyyy Q4.yyyy.

(³) Relates to calendar quarters: Q1.yyyy – Q2.yyyy – Q3.yyyy Q4.yyyy.

(⁴) To be completed only in cases where the taxable person submits more than one VAT return for the same quarter. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

(⁵) To be completed only in cases where the taxable person submits more than one VAT return for the same quarter. Relates to calendar days: dd.mm.yyyy – dd.mm.yyyy.

(⁶) Where there is more than one Member State of consumption (or if in a single Member State of consumption there has been a VAT rate change in the middle of a quarter), use box 4.2, 5.2, 6.2 etc.

(⁷) Where there is more than one establishment, use box 12.1.2, 13.1.2 14.1.2 etc.

COMMISSION IMPLEMENTING REGULATION (EU) No 816/2012**of 13 September 2012****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

- (1) Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the

Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto.

- (2) The standard import value is calculated each working day, in accordance with Article 136(1) of Implementing Regulation (EU) No 543/2011, taking into account variable daily data. Therefore this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex to this Regulation.

Article 2

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

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

Done at Brussels, 13 September 2012.

*For the Commission,
On behalf of the President,
José Manuel SILVA RODRÍGUEZ
Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

<i>(EUR/100 kg)</i>		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MK	59,9
	ZZ	59,9
0707 00 05	MK	23,6
	TR	121,6
	ZZ	72,6
0709 93 10	TR	112,7
	ZZ	112,7
0805 50 10	AR	94,3
	BO	100,6
	CL	105,1
	TR	97,0
	UY	84,1
	ZA	99,4
	ZZ	96,8
0806 10 10	BA	58,9
	EG	180,7
	MK	53,3
	TN	197,3
	TR	117,9
	ZZ	121,6
0808 10 80	AR	201,7
	BR	93,9
	CA	157,8
	CL	87,0
	NZ	123,4
	US	177,6
	ZA	125,9
	ZZ	138,2
0808 30 90	AR	196,5
	CN	49,3
	TR	121,9
	ZA	162,3
	ZZ	132,5
0809 30	TR	162,0
	ZZ	162,0
0809 40 05	BA	60,9
	HR	73,9
	IL	57,6
	TR	107,6
	XS	60,5
	ZZ	72,1

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COUNCIL DECISION 2012/503/CFSP

of 13 September 2012

amending Decision 2010/452/CFSP on the European Union Monitoring Mission in Georgia, EUMM Georgia

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Articles 28, 42(4) and 43(2) thereof,

Having regard to the proposal from the High Representative of the Union for Foreign Affairs and Security Policy,

Whereas:

- (1) On 12 August 2010, the Council adopted Decision 2010/452/CFSP⁽¹⁾ which continued the European Union Monitoring Mission in Georgia ('EUMM Georgia' or 'the Mission') established on 15 September 2008. That Decision expires on 14 September 2012.
- (2) On 15 May 2012, the Political and Security Committee (PSC) endorsed recommendations on the review at strategic level of the future of EUMM Georgia.
- (3) EUMM Georgia should be extended for a further period of 12 months on the basis of its current mandate.
- (4) The Mission will be conducted in the context of a situation which may deteriorate and could impede the achievement of the objectives of the Union's external action as set out in Article 21 of the Treaty.
- (5) Decision 2010/452/CFSP should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Decision 2010/452/CFSP is hereby amended as follows:

- (1) Article 7(3) is replaced by the following:

'3. All staff shall abide by the Mission-specific minimum security operating standards and the Mission security plan supporting the Union's field security policy. As regards the protection of EU classified information with which staff are entrusted in the course of their duties, all staff shall respect

the security principles and minimum standards established by Council Decision 2011/292/EU of 31 March 2011 on the security rules for protecting EU classified information (*).

(*) OJ L 141, 27.5.2011, p. 17.;

- (2) Article 12 is replaced by the following:

'Article 12

Security

1. The Civilian Operation Commander shall direct the Head of Mission's planning of security measures and ensure their proper and effective implementation for EUMM Georgia in accordance with Articles 5 and 9.

2. The Head of Mission shall be responsible for the security of the Mission and for ensuring compliance with minimum security requirements applicable to the Mission, in line with the policy of the Union on the security of personnel deployed outside the Union in an operational capacity under Title V of the Treaty, and its supporting instruments.

3. The Head of Mission shall be assisted by a Senior Mission Security Officer (SMSO), who shall report to the Head of Mission and also maintain a close functional relationship with the European External Action Service (EEAS).

4. EUMM Georgia staff shall undergo mandatory security training before taking up their duties, in accordance with the OPLAN. They shall also receive regular in-theatre refresher training organised by the SMSO.

5. The Head of Mission shall ensure the protection of EU classified information in accordance with Decision 2011/292/EU.;

- (3) in Article 14(1), the following subparagraph is added:

'The financial reference amount intended to cover the expenditure related to the Mission between 15 September 2012 and 14 September 2013 shall be EUR 20 900 000.;

- (4) Article 16 is replaced by the following:

⁽¹⁾ OJ L 213, 13.8.2010, p. 43.

'Article 16

Release of classified information

1. The HR shall be authorised to release to the third States associated with this Decision, as appropriate and in accordance with the needs of the Mission, EU classified information and documents up to 'CONFIDENTIEL UE/EU CONFIDENTIAL' level generated for the purposes of the Mission, in accordance with Decision 2011/292/EU.

2. The HR shall also be authorised to release to the UN and the OSCE, in accordance with the operational needs of the Mission, EU classified information and documents up to 'RESTREINT UE/EU RESTRICTED' level which are generated for the purposes of the Mission, in accordance with Decision 2011/292/EU. Arrangements between the HR and the competent authorities of the UN and the OSCE shall be drawn up for this purpose.

3. In the event of a specific and immediate operational need, the HR shall also be authorised to release to the host State any EU classified information and documents up to 'RESTREINT UE/EU RESTRICTED' level which are generated for the purposes of the Mission, in accordance with Decision 2011/292/EU. Arrangements between the HR and the competent authorities of the host State shall be drawn up for this purpose.

4. The HR shall be authorised to release to the third States associated with this Decision any EU non-classified documents connected with the deliberations of the Council relating to the Mission and covered by the obligation of professional secrecy pursuant to Article 6(1) of the Council's Rules of Procedure (*).

5. The HR may delegate the powers referred to in paragraphs 1 to 4, as well as the ability to conclude the arrangements referred to in paragraphs 2 and 3, to persons placed under his/her authority, to the Civilian Operations Commander and/or to the Head of Mission.

(*) Council Decision 2009/937/EU of 1 December 2009 adopting the Council's Rules of Procedure (OJ L 325, 11.12.2009, p. 35).;

(5) Article 17 is replaced by the following:

'Article 17

Review of the Mission

A Mission review shall be presented to the PSC every six months, on the basis of a report by the Head of Mission and the EEAS.;

(6) in Article 18, the second paragraph is replaced by the following:

'It shall expire on 14 September 2013.'

Article 2

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

Done at Brussels, 13 September 2012.

For the Council

The President

A. D. MAVROYIANNIS

CORRIGENDA**Corrigendum to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax**

(Official Journal of the European Union L 347 of 11 December 2006)

On page 20:

for: 'TITLE VII

TAXABLE AMOUNT

CHAPTER 4

IMPORTATION OF GOODS';

read: 'TITLE VII

TAXABLE AMOUNT

CHAPTER 1

Definition'.

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