ANNEX XV

List provided for in Article 151 of the Act of Accession

I. FREE MOVEMENT OF GOODS

1. *370 L 0220:* Council Directive 70/220/EEC of 20 March 1970 on the approximation of the laws of the Member States relating to measures to be taken against air pollution by emissions from motor vehicles (OJ No L 76, 6.4.1970, p. 17), as amended by:

— *172 B:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Denmark, Ireland and the United Kingdom (OJ No L 73, 27.3.1972, p. 14),

— *374 L 0290:* Council Directive 74/290/EEC of 28 May 1974 (OJ No L 159, 15.6.1974, p. 61),

— *377 L 0102:* Commission Directive 77/102/EEC of 30 November 1976 (OJ No L 32, 3.2.1977, p. 32),

— *378 L 0665:* Commission Directive 78/665/EEC of 14 July 1978 (OJ No L 223, 14.8.1978, p. 48),

— *179 H:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession to the European Communities of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 17),

— *383 L 0351:* Council Directive 83/351/EEC of 16 June 1983 (OJ No L 197, 20.7.1983, p. 1),

— *185 I:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 23),

— *388 L 0076:* Council Directive 88/76/EEC of 3 December 1987 (OJ No L 36, 9.2.1988, p. 1),

— *388 L 0436:* Council Directive 88/436/EEC of 16 June 1988 (OJ No L 214, 6.8.1988, p. 36), as corrected by OJ No L 303, 8.11.1988, p. 36,

— *389 L 0458:* Council Directive 89/458/EEC of 18 July 1989 (OJ No L 226, 3.8.1989, p. 1),

— *389 L 0491:* Commission Directive 89/491/EEC of 17 July 1989 (OJ No L 238, 15.8.1989, p. 43),

— *391 L 0441:* Council Directive 91/441/EEC of 26 June 1991 (OJ No L 242, 30.8.1991, p. 1),

— *393 L 0059:* Council Directive 93/59/EEC of 28 June 1993 (OJ No L 186, 28. 7.1993, p. 21).

The Republic of Austria may maintain within the framework of its national type-approval procedures, its own regulations relating to emissions from light commercial vehicles equipped with direct injection diesel engines until 1 October 1995, but shall allow free circulation according to the *'acquis communautaire'* from 1 January 1995. The Republic of Austria may grant EC type-approval according to Directive 93/59/EEC only from the date on which it applies in full the Directive in question.

2. *375 L 0106:* Council Directive 75/106/EEC of 19 December 1974 on the approximation of the laws of the Member States relating to the making-up by volume of certain prepackaged liquids (OJ No L 42, 15.2.1975, p. 1), as amended by:

— *378 L 0891:* Commission Directive 78/891/EEC of 28 September 1978 (OJ No L 311, 4.11.1978, p. 21),

— *379 L 1005:* Council Directive 79/1005/EEC of 23 November 1979 (OJ No L 308, 4.12.1979, p. 25),

— *385 L 0010:* Council Directive 85/10/EEC of 18 December 1984 (OJ No L 4, 5.1.1985, p. 20),

— *388 L 0316:* Council Directive 88/316/EEC of 7 June 1988 (OJ No L 143, 10.6.1988, p. 26),

— *389 L 0676:* Council Directive 89/676/EEC of 21 December 1989 (OJ No L 398, 30.12.1989, p. 18).

In Norway the products listed in Annex III (1) (a), when contained in returnable packages, may, until 31 December 1996, be marketed in volumes of 0.35 and 0.7 litres. From the date of accession the Kingdom of Norway shall continue to ensure free circulation of products marketed according to the requirements of Directive 75/106/EEC, as last amended.

3. *377 L 0541:* Council Directive 77/541/EEC of 28 June 1977 on the approximation of the laws of the Member States relating to safety belts and restraint systems of motor vehicles (OJ No L 220, 29.8.1977, p. 95), as amended by:

— *179 H:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 17),

— *381 L 0576:* Council Directive 81/576/EEC of 20 July 1981 (OJ No L 209, 29.7.1981, p. 32),

— *382 L 0319:* Commission Directive 82/319/EEC of 2 April 1982 (OJ No L 139, 19.5.1982, p. 17),

— *185 I:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 23),

— *387 L 0354:* Council Directive 87/354/EEC of 25 June 1987 (OJ No L 192, 11.7.1987, p. 43),

— *390 L 0628:* Commission Directive 90/628/EEC of 30 October 1990 (OJ No L 341, 6.12.1990, p. 1).

The Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden may refuse, within the framework of their national type-approval procedures, the placing on the market of vehicles of category M1, M2 and M3 whose safety belts or restraint systems do not satisfy the requirements of Directive 77/541/EEC as last amended by Directive 90/628/EEC until 1 July 1997, but shall not refuse the placing on the market of vehicles which do respect these requirements. The Republic of Finland and the Kingdom of Norway may grant EC type-approval according to Directive 90/628/EEC only from the date on which they apply in full the Directive in question. The Kingdom of Sweden may grant EC-type approval according to these Directives only for vehicles which fulfill the mandatory requirements of Directive 77/541/EEC as amended by Directive 90/628/EEC.

4. *388 L 0077:* Council Directive 88/77/EEC of 3 December 1987 on the approximation of the laws of the Member States relating to the measures to be taken against the emission of gaseous and particulate pollutants from diesel engines for use in vehicles (OJ No L 36, 9.2.1988, p.33), as amended by:

— *391 L 0542:* Council Directive 91/542/EEC of 1 October 1991 (OJ No L 295, 25.10.1991, p. 1).

The Kingdom of Sweden may maintain within the framework of its national-type approval procedures, its own regulation relating to emissions from diesel engines of less than 85 kW, until 1 October 1996, but shall allow free circulation according to the 'acquis communautaire' from 1 January 1995. The Kingdom of Sweden may grant EC type-approval according to Directive 91/542/EEC only from the date on which it applies in full the Directive in question.

II. FREE MOVEMENT OF PERSONS, SERVICES AND CAPITAL

1. *378 L 0686:* Council Directive 78/686/EEC of 25 July 1978 concerning the mutual recognition of diplomas, certificates and other evidence of the formal qualifications of practitioners of dentistry, including measures to facilitate the effective exercise of the right of establishment and freedom to provide services (OJ No L 233, 24.8.1978, p. 1), as amended by:

— *179 H:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 17),

— *381 L 1057:* Council Directive 81/1057/EEC of 14 December 1981 (OJ No L 385, 31.12.1981, p. 25),

— *185 I:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 23),

— *389 L 0594:* Council Directive 89/594/EEC of 30 October 1989 (OJ No L 341, 23.11.1989, p. 19),

— *390 L 0658:* Council Directive 90/658/EEC of 4 December 1990 (OJ No L 353, 17.12.1990, p. 73).

Until such time as the training of dental practitioners in Austria under the conditions laid down pursuant to Directive 78/687/EEC is completed or until 31 December 1998 at the latest, freedom of establishment and freedom to provide services shall be deferred for qualified dental practitioners from the other Member States in Austria and for qualified Austrian doctors practising dentistry in the other Member States.

During the temporary derogation provided for above, general or special facilities concerning the right of establishment and the freedom to provide services which would exist pursuant to Austrian provisions or Conventions governing relations between the Republic of Austria and any other Member State shall be maintained and applied on a non-discriminatory basis with regard to all other Member States.

2. *392 L 0096:* Council Directive 92/96/EEC of 10 November 1992 on the coordination of laws, regulations and administrative provisions relating to direct life assurance and amending Directives 79/267/EEC and 90/619/EEC (third life assurance Directive) (OJ No L 360, 9.12.1992, p. 1)

(a) The Kingdom of Sweden may operate a transitional arrangement up to 1 January 2000 for complying with Article 22 (1) (b) of Directive 92/96/EEC, it being understood that the Swedish authorities shall submit, by 1 July 1994, for approval by the Commission, a schedule of the measures to be adopted to have the exposures exceeding the limits of Article 22 (1) (b) brought within the limits laid down by the Directive;

(b) No later than the date of Swedish accession and on 31 December 1997 the Swedish authorities shall present progress reports to the Commission on the measures taken to comply with the Directive. The Commission shall on the basis of these reports review these measures. In the light of developments, these measures shall, if appropriate, be adapted with a view to accelerating the process of reduction of the exposures. The Swedish authorities shall require the life-assurance companies concerned to initiate immediately the process of reduction of the relevant exposures. The companies concerned will at no time increase these exposures, unless they are already within the limits prescribed by the Directive and any such increase does not lead them to exceed those limits. The Swedish authorities shall submit by the end of the transitional period a final report on the results of the above measures.

III. TRANSPORT POLICY

391 L 0439: Council Directive 91/439/EEC of 29 July 1991 on driving licences (OJ No L 237, 24.8.1991, p. 1).

The Kingdom of Norway may continue to issue its present driving licence model in derogation from Article 1 (1) until 31 December 1997. At the end of that period the Kingdom of Norway shall apply the 'acquis communautaire' existing at that time regarding driving licences.

IV. STATISTICS

1. *372 L 0211:* Council Directive 72/211/EEC of 30 May 1972 concerning coordinated statistics on the business cycle in industry and small craft industries (OJ No L 128, 3.6.1972, p. 28), as amended by:

— *179 H:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 17),

— *185 I:* Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 23).

The Republic of Finland may postpone the collection of the data required by this Directive until 1 January 1997.

However, monthly data on the industrial production index shall be provided with effect from the date of accession.

2. *390 R 3037:* Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Community (OJ No L 293, 24.10.1990, p. 1), as amended by:

— *393 R 0761:* Commission Regulation (EEC) No 761/93 of 24 March 1993 (OJ No L 83, 3.4.1993, p. 1).

The Republic of Finland may postpone application of this Regulation until 1 January 1997.

However, with effect from the date of accession, the Republic of Finland shall draw up a timetable showing clearly the deadlines in the different domains (national accounts, input-output, regular enquiries, etc.) and endeavour to transmit data in a form adapted to 'NACE Rev. 1'.

3. *391 D 3731:* Commission Decision No 3731/91/ECSC of 18 October 1991 amending the questionnaires of the Annex to Decisions No 1566/86/ECSC, No 4104/88/ECSC and No 3938/89/ECSC (OJ No L 359, 30.12.1991, p. 1).

   The Republic of Finland may postpone the collection of data included in questionnaire 2-73 'Deliveries of steel on the national market by product and by consumer activity' in the Annex to this Decision until 1 January 1996.

4. *391 R 3924:* Council Regulation (EEC) No 3924/91 of 19 December 1991 on the establishment of a Community survey of industrial production (OJ No L 374, 31.12.1991, p. 1).

   The Republic of Finland may postpone application of this Regulation until 1 January 1997.

However, with effect from the date of accession, the Republic of Finland shall draw up a timetable showing clearly the deadlines in the different domains (national accounts, input-output, regular enquiries, etc.) and endeavour to transmit data in a form adapted to 'NACE Rev. 1'.

5. *393 R 0696:* Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ No L 76, 30.3.1993, p. 1).

   For the Republic of Austria, the transitional period established in Article 4 (1) shall extend until 31 December 1996.

6. *393 R 2186:* Council Regulation (EEC) No 2186/93 of 22 July 1993 on Community coordination in drawing up business registers for statistical purposes (OJ No L 196, 5.8.1993, p. 1).

   The Republic of Austria may postpone the application of this Regulation until 31 December 1996.

   However, industrial statistical surveys shall be carried out with effect from the date of accession.

V. SOCIAL POLICY

376 L 0207: Council Directive 76/207/EEC of 9 February 1976 on the implementation of the principle of equal treatment for men and women as regards access to employment, vocational training and promotion, and working conditions (OJ No L 39 of 14.2.1976, p. 40):

Article 5 of this Directive shall not apply to Austria in respect of night work for women until 2001.

Before 31 December 1997 the Council shall, after receiving a report from the Commission on the development of the social and legal situation, examine the results of this derogation, in the light of Community law requirements.

VI. ENVIRONMENT

1. *375 L 0716:* Council Directive 75/716/EEC of 24 November 1975 on the approximation of the laws of the Member States relating to the sulphur content of certain liquid fuels (OJ No L 307, 27.11.1975, p. 22), as amended by:

   — *387 L 0219:* Council Directive 87/219/EEC of 30 March 1987 (OJ No L 91, 3.4.1987, p. 19),

   — *390 L 0660:* Council Directive 90/660/EEC of 4 December 1990 (OJ No L 353, 17.12.1990, p. 79),

   — *391 L 0692:* Council Directive 91/692/EEC of 23 December 1991 (OJ No L 377, 31.12.1991, p. 48),

   — *393 L 0012:* Council Directive 93/12/EEC of 23 March 1993 (OJ No L 74, 27.3.1993, p. 81).

(a) The Republic of Austria may maintain its national legislation concerning the sulphur content of diesel fuels in derogation from Article 2 (1) until 1 October 1996.

(b) The Republic of Finland may maintain its national legislation concerning the sulphur content of diesel fuels in derogation from Article 2 (1) until 1 October 1996.

2. *390 L 0641:* Council Directive 90/641/Euratom of 4 December 1990 on the operational protection of outside workers exposed to the risk of ionizing radiation during their activities in controlled areas (OJ No L 349, 13.12.1990, p. 21)

The Republic of Austria, the Republic of Finland and the Kingdom of Sweden shall apply the provisions in Articles 2, 3, 5 and 6 (e) which refer to Council Directive 80/836/Euratom of 15 July 1980 amending the Directives laying down the basic safety standards for the health protection of the general public and workers against the dangers of ionizing radiation, from 1 January 1997.

3. *390 R 0737:* Council Regulation (EEC) No 737/90 of 22 March 1990 on the conditions governing imports of agricultural products originating in third countries following the accident at the Chernobyl nuclear power station (OJ No L 82, 29.3.1990, p. 1), as amended by:

— *393 R 1518:* Commission Regulation (EEC) No 1518/93 of 21 June 1993 (OJ No L 150, 22.6.1993, p. 30).

The Republic of Austria may maintain its corresponding national legislation until 31 March 1995.

4. *392 L 0112:* Council Directive 92/112/EEC of 15 December 1992 on procedures for harmonizing the programmes for the reduction and eventual elimination of pollution caused by waste from the titanium dioxide industry (OJ No L 409, 31.12.1992, p. 11)

The Kingdom of Norway shall implement the provisions of Article 9 (1) (a) (ii) relating to the reduction of discharges of waste into the atmosphere as from 1 January 1997. The Kingdom of Norway shall submit for evaluation to the Commission an effective programme for reduction of SO_2 emissions, including a presentation of the investment plan and the chosen technological options as well as an environmental impact assessment study in case of seawater in the treatment process, at the latest on the date of entry into force of Article 9 (1) (a) (ii) (1 January 1995).

5. *393 R 0259:* Council Regulation (EEC) No 259/93 of 1 February 1993 on the supervision and control of shipment of waste within, into and out of the European Community (OJ No L 30, 6.2.1993, p. 1).

The Republic of Austria may maintain, until 31 December 1996, its national legislation on the import, export and transit of waste.

VII. AGRICULTURE

A. GENERAL PROVISIONS

I. *FADN*

365 R 0079: Council Regulation No 79/65/EEC of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community (OJ No 109, 23.6.1965, p. 1859), as last amended by:

— *390 R 3577:* Council Regulation (EEC) No 3577/90 of 4 December 1990 (OJ No L 353, 17.12.1990, p. 23).

Norway, Finland and Sweden shall comply with the nature of accounting data and the types of holdings required pursuant to Regulation (EEC) No 79/65/EEC by 31 December 1997 at the latest.

II. *Integrated control*

392 R 3508: Council Regulation (EEC) No 3508/92 of 27 November 1992 establishing an integrated administration and control system for certain Community aid schemes (OJ No L 355, 5.12.1992, p. 1), as amended by:

— *394 R 0165:* Council Regulation (EC) No 165/94 of 24 January 1994 (OJ No L 24, 29.1.1994, p. 6).

By way of derogation from Article 13 of Regulation (EEC) No 3508/92, the integrated system shall apply in the new Member States:

— from 1 March 1995 as regards aid applications and the integrated control system referred to in Article 7 of Regulation (EEC) No 3508/92,

— from 1 January 1997 at the latest with respect to the other matters referred to in Article 2 of Regulation (EEC) No 3508/92.

The new Member States shall adopt all administrative, budgetary and technical means necessary to ensure that the respective elements of the integrated system are operational as from those dates. However, insofar as one or more of the elements of the integrated system become operational before those dates, they may make use of them for management and control activities.

In accordance with the procedure laid down in Article 13 of Regulation (EEC) No 729/70, the Commission may adopt detailed rules for applying this provision, and in particular transitional measures for the start-up period of the system in the new Member States.

B. ORGANIZATION OF THE MARKETS

I. *Milk and milk products*

371 R 1411: Council Regulation (EEC) No 1411/71 of 29 June 1971 laying down additional rules on the common market organization in milk and milk products for drinking milk (OJ No L 148, 3.7.1971, p. 4), as last amended by:

— *392 R 2138:* Council Regulation (EEC) No 2138/92 of 23 July 1992 (OJ No L 214, 30.7.1992, p. 6).

By way of derogation from Article 3 (1) (b) of Regulation (EEC) No 1411/71 the requirements relating to minimum fat content shall not apply to milk for human consumption produced in Finland, Norway and Sweden for a period of three years from the date of accession. Milk for human consumption which does not comply with the requirements relating to minimum fat content may be marketed only in the country of production or exported to a third country. During the said period the classification of milk for human consumption laid down in the Regulation shall be reviewed.

II. *Beef and veal*

368 R 0805: Council Regulation (EEC) No 805/68 of 27 June 1968 on the common organization of the market in beef and veal (OJ No L 148, 27.6.1968, p. 24), as last amended by:

— *393 R 3611:* Regulation (EC) No 3611/93 of 22 December 1993 (OJ No L 328, 29.12.1993, p. 7).

By way of derogation from Article 9 (1), for products falling under tariff heading 1602 50 of the Common Customs Tariff, Austria may, during the transitional period, progressively align its customs duties on imports from third countries on the customs duties applying under the CCT.

The alignment shall be carried out at the beginning of each of the five years from the date of accession. It shall respectively equal at least a sixth, a fifth, a quarter, a third, and a half of the difference between the duties.

The customs duties resulting from application of the CCT shall be applied as from the year 2000.

III. *Fruit and vegetables*

372 R 1035: Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables (OJ No L 118, 20.5.1972, p. 1), as last amended by:

— *393 R 3669:* Council Regulation (EEC) No 3669/93 of 20 December 1993 (OJ No L 338, 31.12.1993, p. 26).

By way of derogation from Article 2 of Regulation (EEC) No 1035/72, the application of common quality standards shall be undertaken in accordance with conditions to be determined following the procedure laid down in Article 33 of the Regulation, during a period of:

— three years with respect to Austrian products and two years with respect to Finnish products. During these periods, these products, without prejudice of the provisions adopted pursuant to Article 12 (1), second subparagraph, can be marketed only in the national market;

— two years with respect to carrots produced in Sweden. During this period, these products can be exported towards third countries.

IV. *Wine and spirit drinks*

1. *389 R 1576:* Council Regulation (EEC) No 1576/89 of 29 May 1989 laying down general rules on the definition, description and presentation of spirit drinks (OJ No L 160, 12.6.1989, p. 1), as last amended by:

— *392 R 3280:* Council Regulation (EEC) No 3280/92 of 9 November 1992 (OJ No L 327, 13.11.1992, p. 3).

By way of derogation from the provisions of Regulation (EEC) No 1576/89:

— spirit drinks prepared in Austria before accession and those prepared between 1 January 1995 and 31 December 1995, in accordance with national legislation in force, may be marketed in the Community until 31 December 1996, in a presentation that is in conformity with national provisions. Products still held at the retail stage on the latter date may be disposed of until stocks are exhausted;

— the use of the appellation 'Inländerrum' shall be authorized until 31 December 1998 for products originating in Austria, insofar as the presentation of the product conforms to the Community rules regarding designation and presentation of spirit drinks, the ingredients are clearly mentioned on the front label of the bottle and that label states unambiguously that the product does not contain rum.

2. *389 R 2392:* Council Regulation (EEC) No 2392/89 of 24 July 1989 laying down general rules for the description and presentation of wines and grape musts (OJ No L 232, 9.8.1989, p. 13), as last amended by:

— *391 R 3897:* Council Regulation (EEC) No 3897/91 of 16 December 1991 (OJ No L 368, 31.12.1991, p. 5).

392 R 2333: Council Regulation (EEC) No 2333/92 of 13 July 1992 laying down general rules for the description and presentation of sparkling wines and aerated sparkling wines (OJ No L 231, 13.8.1992, p. 9).

1. By way of derogation from Regulations (EEC) No 2392/89 and (EEC) No 2333/92:

— wines and sparkling wines, aerated sparkling wines and grape musts present in the territory of Austria which have been designated and presented in accordance with Austrian provisions in force before 1 March 1995 may be marketed until stocks are exhausted;

— labels printed before 1 March 1995 containing information in conformity with Austrian provisions on that date, but not in conformity with Community provisions may be used until 1 March 1996.

Detailed implementing rules shall be adopted, as necessary, in accordance with the procedure laid down in Article 83 of Regulation (EEC) No 822/87.

2. By way of derogation from Article 6 (6) (a) of Regulation (EEC) No 2333/92, the trade mark 'Winzersekt', which was registered in Austria before 1 March 1994, may be used in Austria until 31 December 1999 for sparkling wines produced in Austria in conformity with the provisions fixed pursuant to the said Article 6 for 'Winzersekt'.

Detailed implementing rules shall be adopted, as necessary, in accordance with the procedure laid down in Article 83 of Regulation (EEC) No 822/87.

3. *391 R 1601:* Council Regulation (EEC) No 1601/91 of 10 June 1991 laying down general rules on the definition, description and presentation of aromatized wines, aromatized wine-based drinks and aromatized wine-product cocktails (OJ No L 149, 14.6.1991, p. 1), as last amended by:

— *392 R 3279:* Council Regulation (EEC) No 3279/92 of 9 November 1992 (OJ No L 327, 13.11.1992, p. 1).

By way of derogation from Article 6, during the first year following its accession Norway may produce 'vermut' in conformity with the rules in force before accession.

Products resulting from such production may be marketed on the Norwegian market until 31 December 1996 at the latest.

4. *392 R 2332:* Council Regulation (EEC) No 2332/92 of 13 July 1992 on sparkling wines produced in the Community (OJ No L 231, 13.8.1992, p. 1), as amended by:

— *393 R 1568:* Regulation (EEC) No 1568/93 of 14 June 1993 (OJ No L 154, 25.6.1993, p. 42).

1. By way of derogation from Article 17 (1) and (2) of Regulation (EEC) No 2332/92, until 31 December 1997 the minimum duration of the process of making quality sparkling wines, except for quality sparkling wines psr, produced in Austria according to the closed tank method, shall be fixed as follows:

(a) as regards the period of ageing in the undertaking where they are made and reckoned from the start of the fermentation process designed to make the *cuvée* sparkling:

— produced in 1995: no minimum period required

— produced in 1996: no minimum period required

— produced in 1997: 4 months

(b) as regards the duration of the fermentation process designed to make the *cuvée* sparkling and the duration of the presence of the *cuvée* on the lees:

— produced in 1995: no minimum period required

— produced in 1996: no minimum period required

— produced in 1997: 60 days or, where fermentation takes place in containers with stirrers, 20 days.

2. Quality sparkling wines which have been the subject of the derogations referred to in paragraph 1 may be marketed only in Austria under the appellation 'quality sparkling wines' or 'Sekt'.

3. Detailed implementing rules shall be adopted, as necessary, in accordance with the procedure laid down in Article 83 of Regulation (EEC) No 822/87.

C. ARABLE CROPS

392 R 1765: Council Regulation (EEC) No 1765/92 of 30 June 1992 establishing a support system for producers of certain arable crops (OJ No L 181, 1.7.1992, p. 12), as last amended by:

— *394 R 0231:* Council Regulation (EC) No 231/94 of 24 January 1994 (OJ No L 30, 3.2.1994, p. 7).

1. By way of derogation from Article 7 (6), producers in Sweden who, pursuant to a national set-aside scheme, have set aside a greater area of land than that on which they intend to grow eligible arable crops, and who have not recommenced the growing of crops on that land, may, on the cessation of their participation in the national scheme, continue to set aside land which they had already set aside under such scheme for a further period of 60 months. Payment of the set-aside shall then be established at the rate referred to in Article 7 (6) for the portion exceeding that under arable crops for which compensatory payment is requested.

2. Until the marketing year 1999/2000 Austria may, subject to prior authorization by the Commission make a payment, equal to that payable before accession, to small producers, as defined in Article 8 (2), who continue to set-aside an area of land equal to that for which they received payment under a national scheme at 1 January 1994. The cost of such payment shall be borne by Austria.

D. STRUCTURES

1. *390 R 0866:* Council Regulation (EEC) No 866/90 of 29 March 1990 on improving the processing and marketing conditions for agricultural products (OJ No L 91, 6.4.1990, p. 1), as last amended by:

— *393 R 3669:* Council Regulation (EEC) No 3669/93 of 22 December 1993 (OJ No L 338, 31.12.1993, p. 26).

When applying Article 16 (5), the Commission:

— may authorize Norway to grant, for the 3 years which follow its accession, national aids to investments in any sector of products falling within Annex II of the EC Treaty and in need of being restructured, on condition that the production capacity of the said sector is not increased.

— will implement these provisions with respect to Austria and Finland in accordance with the declaration No 31 set out in the Final Act.

However, the Commission authorization may be granted only if adequate participation of those eligible for the financing of the investments concerned is assured.

2. *391 R 2328:* Council Regulation (EEC) No 2328/91 of 15 July 1991 on improving the efficiency of agricultural structures (OJ No L 218, 6.8.1991, p. 1), as last amended by:

— *393 R 3669:* Council Regulation (EC) No 3669/93 of 22 December 1993 (OJ No L 338, 31.12.1993, p. 26).

By way of derogation:

(a) from Article 5 (1) (c), the aids provided for by this Regulation may be granted in Norway and Sweden until 31 December 1999 in favour of agri-

forestry holdings of a family nature, on condition that the agricultural surface area of the holding is not less than 15 hectares and the aids concern only agricultural activities. The maximum size of an agri-forestry holding of a family nature shall be determined by the Commission, pursuant to the procedure provided for in Article 29 of Regulation (EEC) No 4253/88;

(b) from the limits provided for in the first subparagraph of Article 12 (2), Finland and Norway, in accordance with Articles 92 to 94 of the EC Treaty, may:

— grant, until 31 December 2001, a national aid for investments provided for in Article 5 to agricultural holdings the working income of which exceeds the reference income, referred to by the same provision;

— grant until 31 December 2001, a national aid in favour of holdings in financial difficulties;

(c) from Article 35, the Republic of Austria may, subject to authorization by the Commission, continue to grant, until 31 December 2004, to small producers which were entitled thereto in 1993 by virtue of national legislation, national aid to the extent that the compensatory allowance referred to in Articles 17 to 19 is not sufficient to compensate permanent natural handicaps. The aid granted in total to these producers must not exceed the amounts granted in Austria in the aforementioned year.

Before 30 June 1999 and 2004, the Commission shall present the Council with a report on the application of this measure, together with, where appropriate, a proposal. The Council shall decide on this proposal in accordance with the procedure provided for in Article 43 (2) of the EC Treaty;

(d) from Article 5 (1) (d), the Republic of Austria may exempt, until 31 December 1999, producers from the obligation laid down in that provision.

E. ANIMAL NUTRITION

1. *370 L 0524:* Council Directive 70/524/EEC of 23 November 1970 concerning additives in feedingstuffs (OJ No L 270, 14.12.1970, p. 1), as last amended by:

— *393 L 0114:* Council Directive 93/114/EC of 14 December 1993 (OJ No L 334, 31.12.1993, p. 24).

1. The Republic of Austria may maintain its legislation in force before accession with regard to the marketing and utilization of additives belonging to the groups of enzymes and micro-organisms, subject to compliance with the following conditions.

The Republic of Austria must forward to the Commission, before 1 November 1994:

— the list of the enzymes, micro-organisms or preparations thereof which are authorized on its territory, in accordance with the model appearing in Annex II to Council Directive 93/113/EC, and

— an identification sheet established for each additive by the person responsible for the entry into free circulation, in accordance with the model appearing in Annex II to Council Directive 93/113/EC.

Before 1 January 1997, a decision shall be taken, in accordance with the procedure provided for in Article 7 of Directive 70/524/EEC, on the dossiers presented by the Republic of Austria with a view to authorizing the additives concerned.

Until a Community decision is taken, the Republic of Austria shall not impede the circulation of products, coming from the Union, which appear on national lists established in accordance with Article 3 of Directive 93/113/EC, to the extent that these same additives will also appear on the list which Austria will have forwarded in accordance with the second indent above. This provision shall apply by analogy to premixtures and feedingstuffs containing the additives concerned.

2. Until 31 December 1997, the Republic of Finland may maintain its legislation in force before accession prohibiting the use in feedingstuffs of the following additives:

— avoparcin — for dairy cows,

— tylosine phosphate,

— spiramycin and

— antibiotics having a similar effect.

Before 31 December 1997, a decision shall be taken in accordance with the procedure provided for in Article 7 of Directive 70/524/EEC, on the requests for adaptation presented by the Republic of Finland; these requests shall be accompanied, for each of the abovementioned additives, by a detailed scientific statement of reasons.

This derogation may not have any effect on the free movement of animal products of the Community.

3. The Kingdom of Norway may maintain its legislation in force before accession:

— Until 31 December 1998 with regard to the restriction on, or prohibition of, the use in feedingstuffs of additives belonging to the groups of:

  — antibiotics,

  — chemotherapeutics,

  — coccidiostats,

  — growth promoters.

— Until 31 December 1997, with regard to the restriction on, or prohibition of, the use in feedingstuffs of:

  — copper,

  — formic acid, hydrochloric acid and sulphuric acid for the conservation of fodder plants and cereals.

Before the abovementioned dates, a decision shall be taken, in accordance with the procedure provided for in Article 7 of Directive 70/524/EEC, on the requests for adaptation presented by the Kingdom of Norway; these requests shall be accompanied by a detailed scientific statement of reasons.

These derogations may not have any effect on the free movement of animal products of the Community.

4. The Kingdom of Sweden may maintain its legislation in force before accession:

— Until 31 December 1998 with regard to the restriction on, or prohibition of, the use in feedingstuffs of additives belonging to the groups of:

  — antibiotics,

  — chemotherapeutics,

  — coccidiostats,

  — growth promoters.

— Until 31 December 1997, with regard to the restriction on, or prohibition of, the use in feedingstuffs of:

  — additives belonging to the groups of carotenoids and xanthophylls,

  — copper,

  — formic acid

  — formic acid combined with ethoxyquin.

Before the abovementioned dates, a decision shall be taken in accordance with the procedure laid down in Article 7 of Directive 70/524/EEC on requests for adaptation presented by the Kingdom of Sweden; those requests shall be accompanied by a detailed scientific statement of reasons.

Those derogations may not have any effect on the free movement of animal products of the Community.

2. *374 L 0063:* Council Directive 74/63/EEC of 17 December 1973 on undesirable substances and products in animal nutrition (OJ No L 38, 11.2.1974, p. 31), as last amended by:

— *393 L 0074:* Council Directive 93/74/EEC of 13 September 1993 (OJ No L 237, 22.9.93, p. 23).

1. The Kingdom of Norway may maintain until 31 December 1997 its legislation in force prior to accession limiting the presence of aflotoxin B1, ochratoxin A and other mycotoxins to certain levels.

Before 31 December 1997, a decision shall be taken, in accordance with the procedure laid down in Article 6 of Directive 74/63/EEC, on the requests for adaptation presented by the Kingdom of Norway; the requests shall be accompanied, for each undesirable substance or product, by a detailed scientific statement of reasons.

The present derogation may not have any effect on the free movement of animal products coming from the Community.

2. the Kingdom of Sweden may maintain until 31 December 1997 its legislation in force before accession limiting the presence of aflatoxin B1, ochratoxin A, lead and PCB to certain levels.

Before 31 December 1997, a decision shall be taken, in accordance with the procedure laid down in Article 6 of Directive 74/63/EC, on the requests for adaptation presented by the Kingdom of Sweden; the requests shall be accompanied, for each undesirable substance or product, by a detailed scientific statement of reasons.

The present derogation may not have any effect on the free movement of animal products coming from the Community.

3. *377 L 0101:* Council Directive 77/101/EEC of 23 November 1976 on the marketing of straight feeding-

stuffs (OJ No L 32, 3.2.1977, p. 1), as last amended by:

— *390 L 0654:* Council Directive 90/654/EEC of 4 December 1990 (OJ No L 353, 17.12.1990, p. 48).

The Kingdom of Sweden may maintain until 31 December 1997 its legislation in force prior to accession prohibiting the use of feedingstuffs manufactured from animals which have died of natural causes or coming from parts of carcases of slaughtered animals presenting pathological modifications.

Before 31 December 1997, a decision shall be taken in accordance with the procedure laid down in Article 10 of Directive 77/101/EEC on the request for adaptation presented by the Kingdom of Sweden; the request shall be accompanied by a detailed scientific statement of reasons.

This derogation may not have any effect on the free movement of the animal products of the Community.

4. *379 L 0373:* Council Directive 79/373/EEC of 2 April 1979 on the marketing of compound feedingstuffs (OJ No L 86, 6.4.1979, p. 30), as last amended by:

— *393 L 0074:* Council Directive 93/74/EEC of 13 September 1993 (OJ No L 237, 22.9.1993, p. 23).

The Kingdom of Sweden may maintain until 31 December 1997 its legislation in force prior to accession making it compulsory to state the phosphorus content on the labelling of compound feedingstuffs intended for fish.

Before 31 December 1997, a decision shall be taken in accordance with the procedure laid down in Article 10 of Directive 79/373/EEC on the request for adaptation presented by the Kingdom of Sweden; the request shall be accompanied by a detailed scientific statement of reasons.

F. SEEDS AND SEEDLINGS

1. *366 L 0401:* Council Directive 66/401/EEC of 14 June 1966 on the marketing of fodder plant seed (OJ No 125, 11.7.1966, p. 2298/66).

The Republic of Finland shall be allowed to maintain until 31 December 1996 at the latest its national scheme of seed production relating to the marketing in its territory of seed of the category 'commercial seed' ('Kauppasiemen'/'handelsutsäde') as defined in the existing Finnish legislation.

Such seed shall not be introduced into the territory of other Member States.

The Republic of Finland shall adapt its legislation in this respect to comply with the relevant provisions of the Directive by the date of expiry of the above period.

However, the Republic of Finland shall apply from accession those provisions of the Directive which ensure access for material complying with the Directive to marketing in its territory.

2. *366 L 0402:* Council Directive 66/402/EEC of 14 June 1966 on the marketing of cereal seed (OJ No 125, 11.7.1966, p. 2309/66).

The Republic of Finland shall be allowed to maintain its national scheme of seed production relating to the marketing, until 31 December 1996 at the latest, in its territory of

— seed which does not meet the requirements of the Directive in respect of the maximum number of generations of seed of the category 'certified seed' ('Valiosiemen'/'elitutsäde') and

— seed of the category 'commercial seed' ('Kauppasiemen'/'handelsutsäde') as defined in the existing Finnish legislation.

Such seed shall not be introduced into the territory of other Member States. The Republic of Finland shall adapt its legislation in this respect to comply with the relevant provisions of the Directive by the date of expiry of the above period.

However, the Republic of Finland shall apply from the date of accession those provisions of the Directive which ensure access for material complying with the Directive to marketing in its territory.

3. *366 L 0403:* Council Directive 66/403/EEC of 14 June 1966 on the marketing of seed potatoes (OJ No 125, 11.7.1966, p. 2320/66).

The Kingdom of Sweden shall be allowed to maintain a tolerance limit of 40 % by weight for tubers affected over more than one tenth of their surface with common scab, relating to the marketing in its territory of seed potatoes until 31 December 1996 at the latest. This tolerance limit shall apply solely to

seed potatoes produced in areas of the Kingdom of Sweden in which particular problems with common scab have been experienced.

Such seed potatoes shall not be introduced into the territory of other Member States.

The Kingdom of Sweden shall adapt its legislation in this respect to comply with the relevant part of Annex II to the Directive by the date of expiry of the above period.

However, the Kingdom of Sweden shall apply from the date of accession those provisions of the Directive which ensure access for material complying with the Directive to marketing in its territory.

4. *366 L 0404:* Council Directive 66/404/EEC of 14 June 1966 on the marketing of forest reproductive material (OJ No 125, 11.7.1966, p. 2326/66).

— The Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden may maintain their national legislation relating to marketing of forest reproductive material within their territory until 31 December 1999 at the latest.

— The Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden shall be allowed a further period until 31 December 2001 for the exhaustion of stocks of forest reproductive material accumulated before expiry of the transitional period mentioned in the first indent above.

— Insofar as it does not comply with the provisions of the Directive material shall not be introduced on to the territory of Member States other than Finland, Norway and Sweden unless otherwise decided in accordance with the provisions of the Directive.

— However, the Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden shall apply from the date of accession those provisions of the Directive which ensure access to marketing in their territories of material complying with the Directive.

— If necessary, further transitional arrangements shall be decided under the relevant Community procedures.

5. *370 L 0457:* Council Directive 70/457/EEC of 29 September 1970 on the common catalogue of varieties of agricultural plant species (OJ No L 225, 12.10.1970, p. 1) and *370 L 0458:* Council Directive 70/458/EEC of 29 September 1970 on the marketing of vegetable seed (OJ No L 225, 12.10.1970, p. 7).

— The Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden may postpone until 31 December 1995 at the latest, the application in their territories of the above two Directives with regard to the marketing in their territories of seeds of varieties listed in their respective national catalogues of varieties of agricultural plant species and varieties of vegetable plant species which have not been officially accepted in accordance with the provisions of these Directives. Seeds of such varieties shall not be allowed to be marketed in the territory of the other Member States during this period.

— Varieties of agricultural and vegetable plant species which, at the date of accession or subsequently, are listed in both the respective national catalogues of the Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden and in the common catalogues, shall not be subject to any marketing restrictions as regards variety.

— Throughout the period mentioned in the first indent, those varieties in the respective national catalogues of the Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden which have been officially accepted in accordance with the provisions of the abovementioned Directives shall be included in the common catalogues of varieties of agricultural or vegetable plant species, respectively.

6. *371 L 0161:* Council Directive 71/161/EEC of 30 March 1971 on external quality standards for forest reproductive material marketed within the Community (OJ No L 87, 17.4.1971, p. 14).

— The Republic of Finland may maintain its national legislation on external quality standards relating to the marketing of forest reproductive material within its territory until 31 December 1999 at the latest.

— Insofar as it does not comply with the provisions of the Directive material shall not be introduced into the territory of other Member States, unless otherwise decided in accordance with the provisions of the Directive.

— The Republic of Finland shall adapt its legislation in this respect to comply with the provisions of the Directive on the date of expiry of the above period.

— However, the Republic of Finland shall apply from the date of accession those provisions of the Directive which ensure access for material

complying with the Directive to marketing in its territory.

7. *393 L 0048:* Commission Directive 93/48/EEC of 23 June 1993 setting out the schedule indicating the conditions to be met by fruit plant propagating material and fruit plants intended for fruit production, pursuant to Council Directive 92/34/EEC (OJ No L 250, 7.10.1993, p. 1).

8. *393 L 0049:* Commission Directive 93/49/EEC of 23 June 1993 setting out the schedule indicating the conditions to be met by ornamental plant propagating material and ornamental plants pursuant to Council Directive 91/682/EEC (OJ No L 250, 7.10.1993, p. 9).

9. *393 L 0061:* Commission Directive 93/61/EEC of 2 July 1993 setting out the schedules indicating the conditions to be met by vegetable propagating and planting material other than seed pursuant to Council Directive 92/33/EEC (OJ No L 250, 7.10.1993, p. 19).

The Kingdom of Norway and the Republic of Finland shall be allowed to impose additional conditions relating to the labelling on the origin of perennial plants, for purposes of marketing, in their territory until 31 December 1996 at the latest.

Such conditions may be applied only to their own domestic production.

VIII. **FISHERIES**

1. *377 R 2115:* Council Regulation (EEC) No 2115/77 of 27 September 1977 (OJ No L 247, 28.9.1977, p. 2).

By way of derogation from Article 1, during a period of three years from the date of accession, vessels flying the flag of Finland, Norway or Sweden shall be authorized, provided that such fishery does not entail risks of irreversible ecological damage, to engage in direct fishing for herring for purposes other than human consumption, under the same conditions as before accession, taking into account market outlets and subject to a monitoring system for by-catches supervised by the Commission.

By way of derogation from Article 2, during a period of three years from the date of accession, vessels flying the flag of Finland, Norway or Sweden shall be authorized to land in the Union catches of herring fished for purposes other than human consumption, under the same conditions as before accession, taking into account market outlets.

Before the end of a period of three years from the date of accession and in accordance with the procedure laid down in Article 4 of Regulation (EEC) No 3760/92, the Council shall review Regulation (EEC) No 2115/77.

The Council will take decisions for the optimal utilisation of the herring stocks, including fishing for herring for purposes other than human consumption, provided that this is compatible with rational and responsible exploitation on a sustainable basis and taking into consideration markets as well and biological aspects and experiences gained with monitoring schemes and pilot projects.

2. *386 R 3094:* Council Regulation (EEC) No 3094/86 of 7 October 1986 (OJ No L 288, 11.10.1986, p. 1).

By way of derogation from Annex I, during a period of eighteen months from the date of accession, Swedish vessels shall be authorized to use a mesh size of 16 mm in the Skagerrak and the Kattegat for the fishing of sprat. Before the end of this transitional period, the technical measures and monitoring system for this type of fishing will be reviewed by the Council in the light of scientific evidence.

3. *389 R 2136:* Council Regulation (EEC) No 2136/89 of 21 June 1989 (OJ No L 212, 22.7.1989, p. 79).

By way of derogation from Article 2, second indent, during a period of six months from the date of accession, the marketing of canned sprat under the trade description 'canned sardines' shall be authorized in Norway and Sweden for products packaged before the date of accession.

IX. TAXATION

1. *372 L 0464:* Council Directive 72/464/EEC of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco (OJ No L 303, 31.12.1972, p. 1), as last amended by:

   — *392 L 0078:* Council Directive 92/78/EEC of 19 October 1992 (OJ No L 316, 31.10.1992, p. 5).

   Notwithstanding Article 4 (1), the Kingdom of Sweden may postpone the application of the proportional excise duty on cigarettes until 1 January 1996.

2. *377 L 0388:* Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ No L 145, 13.6.1977, p. 1), as last amended by:

   — *394 L 0005:* Council Directive 94/5/EC of 14 February 1994 (OJ No L 60, 3.3.1994, p. 16).

   Austria

   (a) Notwithstanding Articles 12 and 13 (A) (1):

   The Republic of Austria may, until 31 December 1996, continue to apply:

   — a reduced rate of value added tax of 10 % to hospital activities in the field of public health care and welfare and to the transport of sick or injured persons in vehicles specially designed for the purpose by duly authorized bodies;

   — a standard rate of value added tax of 20 % to the provision of medical care by physicians in the field of public health and social welfare;

   — an exemption, with refund of tax paid at the preceding stage, to supplies carried out by social security and social welfare institutions.

   Such taxation shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

   (b) For the purposes of applying Article 12 (3) (a), the Republic of Austria may apply a second standard rate in the communes of Jungholz and Mittelberg (Kleines Walsertal) which is lower than the corresponding rate applied in the rest of Austria but not less than 15 %.

   The reduced rate shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

   (c) In implementation of Article 24 (2) to (6) and pending the adoption of Community provisions in this field, the Republic of Austria may apply an exemption from value added tax to taxable persons whose annual turnover is less than the equivalent in national currency of ECU 35 000.

   Such exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

   (d) For the purposes of applying Article 27 (1), the Republic of Austria may continue to tax international passenger transport, carried out by taxable persons not established in Austria by means of motor vehicles not registered in Austria, under the following conditions:

   — this transitional measure may apply until 31 December 2000;

   — the distance covered in Austria shall be taxed on the basis of an average taxable amount per person and per kilometre;

   — the system shall not involve fiscal controls at frontiers between Member States;

   — such a measure, intended to simplify the procedure for charging the tax, shall not affect, except to a negligible extent, the amount of tax due at the final consumption stage.

   (e) By way of derogation from Article 28 (2), the Republic of Austria may, until 31 December 1998, apply a reduced rate to the letting of immovable property for residential use provided that the rate is not lower than 10 %.

The reduced rate shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(f) For the purposes of applying Article 28 (2) (d), the Republic of Austria may apply a reduced rate to restaurant services.

The reduced rate shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(g) For the purposes of applying Article 28 (2) (e), the Republic of Austria may apply a reduced rate to wine from farm production carried out by the producing farmer and supplies of electrically-driven vehicles provided that such rate is not lower than 12 %.

The reduced rate shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(h) For the purposes of applying Article 28 (3) (a), the Republic of Austria may tax:

— pursuant to point 2 of Annex E, until 31 December 1996, services supplied by dental technicians in their professional capacity and dental prostheses supplied by dentists and dental technicians to Austrian social security institutions;

— the transactions listed in point 7 of Annex E.

Such taxation shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(i) For the purposes of applying Article 28 (3) (b), the Republic of Austria may exempt from value added tax:

— telecommunications services supplied by public postal services, until such time as the Council has adopted a common scheme for taxation of such services, or until the date on which all present Member States currently applying full exemption cease to apply it, whichever comes first, but in any event until 31 December 1995;

— the transactions listed in points 7 and 16 of Annex F, so long as the same exemptions are applied to any of the present Member States,

— with refund of tax paid at the preceding stage, all parts of international passenger transport by air, sea or inland waterways from Austria to a Member State or to a third country and vice versa, other than passenger transport on Lake Constance, so long as the same exemption applies to any of the present Member States.

These exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

Finland

(j) In implementation of Article 24 (2) to (6) and pending the adoption of Community provisions in this field, the Republic of Finland may apply an exemption from value added tax to taxable persons whose annual turnover is less than the equivalent in national currency of ECU 10 000.

(k) For the purposes of applying Article 27 (1), the Republic of Finland may continue to exempt from value added tax, with refund of tax paid at the preceding stage, the sale, lease, repair and maintenance of vessels, under the following conditions:

— this transitional measure may apply until 31 December 2000;

— such exemption may apply to vessels which are at least 10 metres in length and which by their construction are not intended for pleasure or sports purposes;

— such measure, intended to simplify the procedure for charging tax, shall not affect, except to a negligible extent, the amount of tax due at the final consumption stage.

(l) For the purposes of applying Article 28 (2) (a), the Republic of Finland may, during the transitional period referred to in Article 28l, apply exemptions, with refund of tax paid at the preceding stage, which are in accordance with Community law and satisfy the conditions set out in the last indent of Article 17 of the second Council Directive of 11 April 1967, to supplies of subscribed newspapers and periodicals and printing of publications distributed to the members of corporations for the public good.

Such exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(m) For the purposes of implementing Article 28 (3) (a), and so long as such transactions are subject to tax by any of the present Member States, the Republic of Finland may tax the transactions listed in point 7 of Annex E.

Such taxation shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(n) For the purposes of implementing Article 28 (3) (b), and so long as the same exemption is applied by any of the present Member States, the Republic of Finland may exempt from value added tax:

— services supplied by authors, artists and performers referred to in point 2 of Annex F;

— the transactions listed in points 7, 16 and 17 of Annex F.

These exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

Norway

(o) Notwithstanding Article 2 (1):

The Kingdom of Norway may, until 31 December 1995, continue to exempt from value added tax the supply of services which were not subject to value added tax prior to the date of accession.

Such exemption shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(p) Notwithstanding Article 13B (b) (1):

The Kingdom of Norway may, until 31 December 1995, exempt from value added tax the supply of accommodation in the hotel sector and in sectors with similar functions, including accommodation in hostels and cottages, and leasing and letting of camping sites.

Such exemption shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(q) In implementation of Article 24 (2) to (6), and pending the adoption of Community provisions in this field, the Kingdom of Norway may exempt from value added tax certain groups of taxable persons whose annual turnover is less than the equivalent in national currency of ECU 10 000.

(r) In application of Article 27 (1), the Kingdom of Norway may continue to exempt from value added tax, with refund of tax paid at the preceding stage, the sale, lease, repair and maintenance of vessels, under the following conditions:

— the exemption may apply to vessels at least 15 metres in length and intended for the transport of passengers for reward, freight transport, or for towing, salvage, rescue and ice-breaking activities in Norwegian waters, or supplies of, or work on vessels used for research purposes, weather forecasting or as training ships in relation to the activities not covered by Article 15 (5);

— this transitional measure may apply until 31 December 2000;

— such measure, intended to simplify the procedure for charging tax, shall not affect, except to a negligible extent, the amount of tax due at the final consumption stage.

(s) In application of Article 27 (1), and pending the adoption of Community provisions in this field or until 31 December 1995, whichever is the earlier, the Kingdom of Norway may exempt from value added tax the supply of services referred to in the third indent of Article 9 (2) (c), but excluding the supply of services in accordance with Articles 14, 15 and 16.

Such exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(t) In application of Article 28 (2) (a), the Kingdom of Norway may, during the transitional period referred to in Article 28l, apply exemptions, with the refund of tax paid at the preceding stage, which are in accordance with Community law and satisfy the conditions set out in the last indent of Article 17 of the second Council Directive of 11 April 1967, to supplies of newspapers, books and periodicals.

These exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(u) For the purposes of applying Article 28 (3) (b), and so long as the same exemptions are applied by any of the present Member States, the Kingdom of Norway may exempt the transactions listed in points 1, 2, 6, 10, 16, 17 and 27 of Annex F from value added tax.

These exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(v) Notwithstanding Article 33:

The Kingdom of Norway may, until 31 December 1999, continue to apply its investment tax on the acquisition of goods for use in business. During this period, the Kingdom of Norway shall scale down the rate of the tax.

Such taxation shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

Sweden

(w) Notwithstanding Article 12 (3) (a) and point 7 of Annex H:

The Kingdom of Sweden may exempt the supply of cinema tickets from value added tax until 31 December 1995.

This exemption shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(x) In implementation of Article 24 (2) to (6), and pending the adoption of Community provisions in this field, the Kingdom of Sweden may apply the following simplified procedure for small and medium-sized enterprises, provided that the provisions are in conformity with the Treaty establishing the European Communities, and in particular Articles 95 and 96 thereof:

— submission of value added tax returns three months after the end of the annual direct tax period by taxable persons carrying out domestic taxable transactions only;

— application of exemption from value added tax to taxable persons whose annual turnover is less than the equivalent in national currency of ECU 10 000;

(y) In the implementation of Article 22 (12) (a), the Kingdom of Sweden is authorised to allow taxable persons to submit annual recapitulative statements on the conditions stipulated therein.

(z) for the purposes of applying Article 28 (2) (a), the Kingdom of Sweden may, during the transitional period referred to in Article 28l, apply exemptions with the refund of tax paid at the preceding stage, which are in accordance with Community law, and satisfy the conditions set out in the last indent of Article 17 of the second Council Directive of 11 April 1967, to supplies of newspapers, including radio and cassette newspapers for visually-impaired people, pharmaceuticals supplied to hospitals or on prescription, and production or other related services concerning periodicals of non-profit-making organizations.

These exemptions shall not have any effect on own resources for which the basis of an assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

(aa) For the purposes of applying Article 28 (3) (b), so long as the same exemptions are applied to any of the present Member States, the Kingdom of Sweden may exempt from value added tax:

— services supplied by authors, artists and performers referred to in point 2 of Annex F;

— the transactions listed in points 1, 16 and 17 of Annex F.

These exemptions shall not have any effect on own resources for which the basis of assessment will have to be reconstituted in accordance with Council Regulation (EEC, Euratom) No 1553/89.

3. *392 L 0012:* Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products (OJ No L 76, 23.3.1992, p. 1), as last amended by:

— *392 L 0108:* Council Directive 92/108/EEC of 14 December 1992 (OJ No L 390, 31.12.1992, p. 124).

The Republic of Finland, the Kingdom of Norway and the Kingdom of Sweden may maintain quantitative limits for imports of cigarettes and other tobacco products, spirits, wines and beer from other Member States on the conditions stipulated in Article 26 of Council Directive 92/12/EEC.

The levels of these limits are:

Tobacco products

— 300 cigarettes or

— 150 cigarillos (cigars of a maximum weight of 3 grammes each) or

— 75 cigars or

— 400 grammes of smoking tobacco

Alcoholic beverages

— distilled beverages and spirits, of an alcoholic strength exceeding 22 % vol	1 litre
or distilled beverages, and spirits and aperitifs with a wine or alcohol base of an alcoholic strength not exceeding 22 % vol, sparkling wines, fortified wines	3 litres
— still wines	5 litres
— beer	15 litres

Finland, Norway and Sweden shall take measures to ensure that imports of beer from third countries are not allowed under more favourable conditions than such imports from other Member States.

4. *392 L 0079:* Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes (OJ No L 316, 31.10.1992, p. 8).

Notwithstanding Article 2, the Kingdom of Sweden may postpone until 1 January 1999 the application of an overall minimum excise duty equivalent to 57 % of the retail selling price (inclusive of all taxes) for cigarettes of the price category most in demand.

5. *392 L 0081:* Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils (OJ No L 316, 31.10.1992, p. 12), as last amended by:

— *392 L 0108:* Council Directive 92/108/EEC of 14 December 1992 (OJ No L 390, 31.12.1992, p. 124), and

392 D 0510: Council Decision No 92/510/EEC of 19 October 1992 authorizing Member States to continue to apply to certain mineral oils when used for specific purposes, existing reduced rates of excise duty or exemptions from excise duty, in accordance with the procedure provided for in Article 8 (4) of Council Directive 92/81/EEC (OJ No L 316, 31.10.1992, p. 16).

(a) Notwithstanding Article 8 (1) (c) of Council Directive 92/81/EEC, the Kingdom of Norway may continue, until 31 December 1998, to subject to excise duty mineral oil supplied for use as fuel for passenger transport within Norwegian waters.

(b) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC as supplemented by Council Decision 93/697/EC and, in particular, on condition that such rates are at no time set below the minimum rates laid down in Council Directive 92/82/EEC, the Kingdom of Norway may to continue to apply:

— reduced excise duty rates on fuel for buses on scheduled services;

— the reduced excise duty rate for fuel for pleasure boats.

(c) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC as supplemented by Council Decision 93/697/EC, and, notwithstanding the obligations laid down in Council Directive 92/82/EEC, the Kingdom of Norway may continue to apply:

— the exemption from excise duty for environmentally-friendly fuels for chain saws and other tools;

— the exemption from excise duty for organic fuel and methane obtained from organic processes;

— the exemption from excise duty for waste oil for heating purposes;

— the exemption from excise duty for fuel for snow scooters and river boats in areas where there are no roads;

— the exemption from excise duty for mineral oils used for private flying.

(d) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC as supplemented by Council Decision 93/697/EC and, notwithstanding the obligations laid down in Council Directive 92/82/EEC, the Republic of Austria may continue to apply the exemption from excise duty for LPG used as motor fuel in local public transport vehicles.

(e) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC and, in particular, on condition that such rates are at no time set below the minimum rates laid down in Council Directive 92/82/EEC, the Republic of Finland may continue to apply:

— reduced excise duty rates on diesel fuel and gas oil;

— reduced excise duty rates on reformulated unleaded and leaded petrol.

(f) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC and, notwithstanding the obligations laid down in Council Directive 92/82/EEC, the Republic of Finland may continue to apply:

— the exemption from excise duty for methane and LPG for all purposes;

— the exemption from excise duty for mineral oils used for private pleasure craft.

(g) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC and, in particular, on condition that such rates are at no time set below the minimum rates laid down in Council Directive 92/82/EEC, the Kingdom of Sweden may to continue to apply:

— a reduced excise duty rate for mineral oils used for industrial purposes;

— reduced tax rates for diesel and light heating oil in accordance with environmental classifications.

(h) On the basis of Article 8 (4) of Council Directive 92/81/EEC and under the conditions set out in Council Decision 92/510/EEC and, notwithstanding the obligations laid down in Council Directive 92/82/EEC, the Kingdom of Sweden may continue to apply an exemption from excise duty for biologically produced methane and other waste gases.

6. *392 L 0083:* Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ No L 316, 31.10.1992, p. 21).

Notwithstanding Article 5 (1), the Kingdom of Sweden may continue to apply, until 31 December 1997, a reduced rate of excise duty, on condition that this rate is at no time set below the minimum rate laid down in Council Directive 92/84/EEC, to beer with an alcohol content of not more than 3,5 % volume.

X. MISCELLANEOUS

389 L 0622: Council Directive 89/662/EEC of 13 November 1989 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the labelling of tobacco products and the prohibition of the marketing of certain types of tobacco for oral use (OJ No L 359, 8.12.1989, p. 1), as amended by:

— *392 L 0041:* Council Directive 92/41/EEC of 15 May 1992 (OJ No L 158, 11.6.1992, p. 30).

(a) The prohibition in Article 8a of Directive 89/622/EEC, as amended by Directive 92/41/EEC, concerning the placing on the market of the product defined in Article 2 (4) of Directive 89/622/EEC, as amended by Directive 92/41/EEC, shall not apply in Sweden and Norway, with the exception of the prohibition to place this product on the market in a form resembling a food product.

(b) The Kingdoms of Sweden and Norway shall take all measures necessary to ensure that the product referred to in paragraph (a) is not placed on the market in the Member States for which Directives 89/622/EEC and 92/41/EEC are fully applicable.

(c) The Commission shall monitor the actual implementation of the measures provided for in paragraph (b).

(d) The Commission shall submit to the Council, three years as from the date of accession of Sweden and Norway, a report on the implementation by the Kingdoms of Sweden and Norway of the measures referred to under paragraph (b). This report may be accompanied, if necessary, by appropriate proposals.