

ANNEX III

List referred to in Article 15 of the Act of Accession: adaptations to acts adopted by the institutions**1. FREEDOM TO PROVIDE SERVICES**

32005 L 0036: Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications (OJ L 255, 30.9.2005, p. 22).

(a) Article 23(5) is replaced by the following:

‘5. Without prejudice to Article 43b, each Member State shall recognise evidence of formal qualifications as doctor giving access to the professional activities of doctor with basic training and specialised doctor, as nurse responsible for general care, as dental practitioner, as specialised dental practitioner, as veterinary surgeon, as midwife, as pharmacist and as architect held by nationals of the Member States and issued by the former Yugoslavia, or whose training commenced,

(a) for Slovenia, before 25 June 1991; and

(b) for Croatia, before 8 October 1991;

where the authorities of the aforementioned Member States attest that such evidence has the same legal validity within their territory as the evidence which they issue and, with respect to architects, as the evidence of formal qualifications specified for those Member States in Annex VI, point 6, as regards access to the professional activities of doctor with basic training, specialised doctor, nurse responsible for general care, dental practitioner, specialised dental practitioner, veterinary surgeon, midwife, pharmacist with respect to the activities referred to in Article 45(2), and architect with respect to the activities referred to in Article 48, and the pursuit of such activities.

Such an attestation must be accompanied by a certificate issued by those same authorities stating that such persons have effectively and lawfully been engaged in the activities in question within their territory for at least three consecutive years during the five years prior to the date of issue of the certificate.’

(b) The following Article is inserted:

‘Article 43b

Acquired rights in midwifery shall not apply to the following qualifications which were obtained in Croatia before 1 July 2013: viša medicinska sestra ginekološko-opstetričkog smjera (High Gynaecology-Obstetrical Nurse), medicinska sestra ginekološko-opstetričkog smjera (Gynaecology-Obstetrical Nurse), viša medicinska sestra primaljskog smjera (High Nurse with Midwifery Degree), medicinska sestra primaljskog smjera (Nurse with Midwifery Degree), ginekološko-opstetrička primalja (Gynaecology-Obstetrical Midwife) and primalja (Midwife).’

2. INTELLECTUAL PROPERTY LAW**I. COMMUNITY TRADE MARK**

32009 R 0207: Council Regulation (EC) No 207/2009 of 26 February 2009 on the Community trade mark (OJ L 78, 24.3.2009, p. 1).

Article 165(1) is replaced by the following:

‘1. As of the date of accession of Bulgaria, the Czech Republic, Estonia, Croatia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Romania, Slovenia and Slovakia (hereinafter referred to as “new Member State(s)”), a Community trade mark registered or applied for pursuant to this Regulation before their respective date of accession shall be extended to the territory of those Member States in order to have equal effect throughout the Community.’

II. SUPPLEMENTARY PROTECTION CERTIFICATES

1. 31996 R 1610: Regulation (EC) No 1610/96 of the European Parliament and of the Council of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products (OJ L 198, 8.8.1996, p. 30).

(a) The following point is added to Article 19a:

‘(m) any plant protection product protected by a valid basic patent and for which the first authorisation to place it on the market as a plant protection product was obtained after 1 January 2003 may be granted a certificate in Croatia, provided that the application for a certificate is lodged within six months from the date of accession.’

(b) Article 20(2) is replaced by the following:

‘2. This Regulation shall apply to supplementary protection certificates granted in accordance with the national legislation of the Czech Republic, Estonia, Croatia, Cyprus, Latvia, Lithuania, Malta, Poland, Romania, Slovenia and Slovakia prior to their respective date of accession.’.

2. 32009 R 0469: Regulation (EC) No 469/2009 of the European Parliament and of the Council of 6 May 2009 concerning the supplementary protection certificate for medicinal products (OJ L 152, 16.6.2009, p. 1).

(a) The following point is added to Article 20:

‘(m) any medicinal product protected by a valid basic patent and for which the first authorisation to place it on the market as a medicinal product was obtained after 1 January 2003 may be granted a certificate in Croatia, provided that the application for a certificate is lodged within six months from the date of accession.’.

(b) Article 21(2) is replaced by the following:

‘2. This Regulation shall apply to supplementary protection certificates granted in accordance with the national legislation of the Czech Republic, Estonia, Croatia, Cyprus, Latvia, Lithuania, Malta, Poland, Romania, Slovenia and Slovakia prior to their respective date of accession.’.

III. COMMUNITY DESIGNS

32002 R 0006: Council Regulation (EC) No 6/2002 of 12 December 2001 on Community designs (OJ L 3, 5.1.2002, p. 1).

Article 110a(1) is replaced by the following:

‘1. As of the date of accession of Bulgaria, the Czech Republic, Estonia, Croatia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Romania, Slovenia and Slovakia (hereinafter referred to as “new Member State(s)”), a Community design protected or applied for pursuant to this Regulation before their respective date of accession shall be extended to the territory of those Member States in order to have equal effect throughout the Community.’.

3. FINANCIAL SERVICES

32006 L 0048: Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions (recast) (OJ L 177, 30.6.2006, p. 1).

In Article 2, the following is inserted after the entry for France:

‘— in Croatia, the “kreditne unije” and the “Hrvatska banka za obnovu i razvitak”.’.

4. AGRICULTURE

1. 31991 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 L 149, 14.6.1991, p. 1).

In Annex II, the following is inserted after the geographical designation ‘Nürnberger Glühwein’:

‘Samoborski bermet’

2. 32007 R 1234: 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) (OJ L 299, 16.11.2007, p. 1).

(a) In Article 66, the following paragraph is inserted:

‘4a. For Croatia a special restructuring reserve shall be established as set out in point 2 of Annex IX. This reserve shall be released as of 1 April of the first quota year after accession to the extent that the on-farm consumption of milk and milk products in Croatia has decreased in the period 2008-2012.

The decision on releasing the reserve and of its distribution to the deliveries and direct sales quota shall be taken by the Commission in accordance with the procedure referred to in Article 195(2) on the basis of an assessment of a report to be submitted by Croatia by 31 December 2013. That report shall detail the results and trends of the actual restructuring process in Croatia’s dairy sector, and in particular the shift from production for on-farm consumption to production for the market.’.

(b) In Article 103k(1), the following subparagraph is added:

‘This paragraph shall not apply to Croatia for the financial year 2013. Croatia shall submit to the Commission a draft five-year support programme for the 2014-2018 programme period.’.

(c) In Annex III, Part II, point 13 is replaced by the following:

‘13. “full-time refiner” means a production unit:

— of which the sole activity consists of refining imported raw cane sugar,

or

— which refined in the marketing year 2004/2005 a quantity of at least 15 000 tonnes of imported raw cane sugar. For the purpose of this indent, in the case of Croatia the marketing year shall be that of 2007/2008.’.

(d) Annex VI is replaced by the following:

‘ANNEX VI

NATIONAL AND REGIONAL QUOTAS

from the 2010/2011 marketing year onwards

(in tonnes)			
Member States or regions	Sugar	Isoglucose	Inulin syrup
Belgium	676 235,0	114 580,2	0
Bulgaria	0	89 198,0	
Czech Republic	372 459,3		
Denmark	372 383,0		
Germany	2 898 255,7	56 638,2	
Ireland	0		
Greece	158 702,0	0	
Spain	498 480,2	53 810,2	
France (metropolitan)	3 004 811,15		0
French overseas departments	432 220,05		
Croatia	192 877,0		
Italy	508 379,0	32 492,5	
Latvia	0		
Lithuania	90 252,0		
Hungary	105 420,0	220 265,8	
Netherlands	804 888,0	0	0
Austria	351 027,4		
Poland	1 405 608,1	42 861,4	

(in tonnes)

Member States or regions	Sugar	Isoglucose	Inulin syrup
Portugal (mainland)	0	12 500,0	
Autonomous Region of the Azores	9 953,0		
Romania	104 688,8	0	
Slovenia	0		
Slovakia	112 319,5	68 094,5	
Finland	80 999,0	0	
Sweden	293 186,0		
United Kingdom	1 056 474,0	0	
TOTAL	13 529 618,20	690 440,8	0'

(e) In Annex IX, point 1, the following is inserted after the entry for France:

'Member State	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Croatia						765 000	765 000'

(f) In Annex IX, point 2, the table is replaced by the following:

'Member State	Tonnes
Bulgaria	39 180
Croatia	15 000
Romania	188 400'

(g) In Annex X, the following is inserted after the entry for France:

'Croatia	40,70'
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(h) In Annex Xb, the following table is added:

(thousand EUR)

'Budget year	2013	2014	2015	2016	from 2017 onwards
HR	0	11 885	11 885	11 885	10 832'

(i) In paragraph 2 of the Appendix to Annex XIb, the following point is added:

'(h) in Croatia, the areas planted with vines in the following sub-regions: Moslavina, Prigorje-Bilogora, Plešivica, Pokuplje and Zagorje-Međimurje.'

(j) In paragraph 3 of the Appendix to Annex XIb, the following point is added:

'(h) in Croatia, areas planted with vines in the following sub-regions: Hrvatsko Podunavlje and Slavonija.'

(k) In paragraph 4 of the Appendix to Annex XIb, the following point is added:

‘(g) in Croatia, areas planted with vines in the following sub-regions: Hrvatska Istra, Hrvatsko primorje, Dalmatinska zagora, Sjeverna Dalmacija and Srednja i Južna Dalmacija.’

3. 32008 R 0110: Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 (OJ L 39, 13.2.2008, p. 16).

(a) In Article 20, the following paragraph is added:

‘4. The deadline referred to in paragraph 1 for submission of technical files shall also apply to the geographical indications of Croatia listed in Annex III.’

(b) In Annex III, point 9, the following geographical indications are added:

	‘Hrvatska loza	Croatia
	Hrvatska stara šljivovica	Croatia
	Slavonska šljivovica	Croatia’

(c) In Annex III, point 32, the following geographical indication is added:

	‘Hrvatski pelinkovac	Croatia’
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(d) In Annex III, the following point is inserted:

‘39. Maraschino/Marrasquino/ Maraskino	Zadarski maraschino	Croatia’
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(e) In Annex III, under product category ‘Other spirit drinks’, the following geographical indication is added:

	‘Hrvatska travarica	Croatia’
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4. 32009 R 0073: Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 (OJ L 30, 31.1.2009, p. 16).

(a) Article 2(g) is replaced by the following:

‘(g) “new Member States” means Bulgaria, the Czech Republic, Estonia, Croatia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Romania, Slovenia and Slovakia.’

(b) In Article 6(2), the first subparagraph is replaced by the following:

‘2. The Member States other than the new Member States shall ensure that land which was under permanent pasture at the date provided for the area aid applications for 2003 is maintained under permanent pasture. The new Member States other than Bulgaria, Croatia and Romania shall ensure that land which was under permanent pasture on 1 May 2004 is maintained under permanent pasture. Bulgaria and Romania shall ensure that land which was under permanent pasture on 1 January 2007 is maintained under permanent pasture. Croatia shall ensure that land which was under permanent pasture on 1 July 2013 is maintained under permanent pasture.’

(c) Article 33(1)(b)(iv) is replaced by the following:

‘(iv) pursuant to Article 47(2), Articles 57a and 59, the third subparagraph of Article 64(2), Article 65 and Article 68(4)(c).’

(d) In Article 51(1), the following subparagraph is added:

‘Croatia may decide to make use of the options provided for in Article 52 and Article 53(1) of this Regulation. That decision shall be notified to the Commission by 15 July 2013.’

- (e) In Article 51(2), the following subparagraph is added:

‘By way of derogation from the second subparagraph, in the case of Croatia, this ceiling is determined on the basis of the national ceilings set out in Articles 104(4) and 112(5) as regards respectively sheepmeat and goatmeat payments and beef and veal payments referred to in Articles 52 and 53, taking into account the schedule of introduction of direct payments laid down in Article 121.’.

- (f) In Article 52, the following paragraph is inserted after the first paragraph:

‘By way of derogation from the first paragraph, Croatia may retain up to 50 % of the amount resulting from the ceiling referred to in the third subparagraph of Article 51(2) of this Regulation in order to make, on a yearly basis, an additional payment to farmers.’.

- (g) In Article 53(1), the following subparagraph is inserted after the first subparagraph:

‘By way of derogation from the first subparagraph, Croatia may retain all or part of the amount resulting from the ceiling referred to in the third subparagraph of Article 51(2) of this Regulation in order to make, on a yearly basis, an additional payment to farmers.’.

- (h) The title of Chapter 3 of Title III is replaced by the following:

‘Implementation in the new Member States having applied the single area payment scheme and in Croatia’.

- (i) The title of Article 55 is replaced by the following:

‘Introduction of the single payment scheme in the Member States having applied the single area payment scheme and in Croatia’.

- (j) In Article 55(1), the first subparagraph is replaced by the following:

‘1. Save as otherwise provided for in this Chapter, this Title shall apply to the new Member States having applied the single area payment scheme provided for in Chapter 2 of Title V and to Croatia.’.

- (k) In Article 57(1), the following sentence is added:

‘For Croatia this reduction shall not be higher than 20 % of the annual ceiling as indicated in table 3 of Annex VIII.’.

- (l) In Article 57(3), the following sentences are added:

‘In Croatia, the use of the national reserve shall be subject to authorisation by the Commission by means of an implementing act without the assistance of the Committee referred to in Article 141. The Commission shall examine, in particular, the establishment of any national direct payment scheme applicable prior to the date of accession and the conditions under which it applied. The request to authorise the national reserve shall be sent by Croatia to the Commission by 15 July 2013.’.

- (m) The following Article is inserted:

‘Article 57a

Special national de-mining reserve in Croatia

1. Croatia shall create a special national de-mining reserve which shall be used for the purpose of allocating, during a period of ten years after accession and in accordance with objective criteria and in such a way as to ensure equal treatment between farmers and to avoid market and competition distortions, payment entitlements to farmers with de-mined land returning to use for agricultural activities.

2. Land eligible for allocation of payment entitlements under this Article shall not be eligible for allocation of payment entitlements under Articles 59 and 61.

3. The value of the payment entitlements established under this Article shall not be higher than the value of the payment entitlements established in accordance with Articles 59 and 61, respectively.

4. The maximum amount allocated to the special national de-mining reserve shall be EUR 9 600 000 and shall be subject to the schedule of introduction of direct payments set out in Article 121. The maximum amounts per year shall be as follows:

(thousand EUR)

Croatia	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Maximum amount for the special national de-mining reserve	2 400	2 880	3 360	3 840	4 800	5 760	6 720	7 680	8 640	9 600

5. In the first year of implementation of the single payment scheme, Croatia shall allocate payment entitlements to the farmers on the basis of the land which has been de-mined and declared by farmers in the aid applications submitted in the first year of implementation of the single payment scheme and returned to use for agricultural activities between 1 January 2005 and 31 December 2012.

6. For the years 2013 to 2022, payment entitlements shall be allocated to farmers on the basis of the de-mined land declared by the farmers in the year in question on condition that such land was returned to use for agricultural activities during the previous calendar year, and which has been notified to the Commission in accordance with paragraph 9.

7. In order to ensure an appropriate use of Union funds, the Commission shall, in accordance with the procedure referred to in Article 141(2), modify the ceiling in table 3 of Annex VIII in order to add thereto the amounts from the special national de-mining reserve which have been allocated by 31 December 2022.

8. All land declared for the purpose of this Article shall comply with the definition of eligible hectare provided for in Article 34(2).

9. By 15 July 2013, Croatia shall notify the Commission of the area of land eligible according to paragraph 5, indicating both land eligible for the support levels according to Article 59, and land eligible for the support levels according to Article 61. This notification shall also include information on the corresponding budgetary envelopes and the unused amounts. From 2014 onwards, a communication with the same information shall be sent to the Commission no later than 31 January every year and shall cover the previous calendar year, specifying the areas returned to use for agricultural activities and the corresponding budgetary envelopes.

10. By 31 December 2012, all mined and de-mined land on which farmers might receive payment entitlement from this special national de-mining reserve shall be identified in the integrated administration and control system established in accordance with Chapter 4 of Title II.

(n) In Article 59, the following paragraph is added:

‘4. The Commission shall, in accordance with the procedure referred to in Article 141(2), adopt rules on the initial allocation of payment entitlements in Croatia.’.

(o) In Article 61, the following paragraph is added:

‘For Croatia, the dates referred to in points (a) and (b) of the first paragraph shall be 30 June 2011.’.

(p) In Article 69(1), the following is added to the first subparagraph:

‘Croatia may decide, by the date of accession, to use from the first year of implementation of the single payment scheme as provided for in Article 59(2) up to 10 % of the national ceiling referred to in Article 40 as indicated in table 3 of Annex VIII.’.

(q) In Article 69(9), first subparagraph, the following point is inserted after point (a):

‘(aa) specified for the year 2022 in the case of Croatia;’.

(r) Article 104(4) is replaced by the following:

‘4. The following national ceilings shall apply:

Member States	National ceiling
Bulgaria	2 058 483
Czech Republic	66 733
Denmark	104 000
Estonia	48 000
Spain	19 580 000
France	7 842 000
Croatia	542 651
Cyprus	472 401
Latvia	18 437
Lithuania	17 304
Hungary	1 146 000
Poland	335 880
Portugal	2 690 000
Romania	5 880 620
Slovenia	84 909
Slovakia	305 756
Finland	80 000
Total	41 273 174’

(s) In Article 112(5), the following is inserted after the entry for France:

‘Croatia	105 270’
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(t) Article 121 is replaced by the following:

‘Article 121

Introduction of direct payments

In the new Member States other than Bulgaria, Croatia and Romania, direct payments shall be introduced in accordance with the following schedule of increments expressed as a percentage of the then applicable level of such payments in the Member States other than the new Member States:

- 60 % in 2009,
- 70 % in 2010,
- 80 % in 2011,
- 90 % in 2012,
- 100 % as of 2013.

In Bulgaria and Romania, direct payments shall be introduced in accordance with the following schedule of increments expressed as a percentage of the then applicable level of such payments in the Member States other than the new Member States:

- 35 % in 2009,
- 40 % in 2010,

- 50 % in 2011,
- 60 % in 2012,
- 70 % in 2013,
- 80 % in 2014,
- 90 % in 2015,
- 100 % as of 2016.

In Croatia, direct payments shall be introduced in accordance with the following schedule of increments expressed as a percentage of the then applicable level of such payments in the Member States other than the new Member States:

- 25 % in 2013,
- 30 % in 2014,
- 35 % in 2015,
- 40 % in 2016,
- 50 % in 2017,
- 60 % in 2018,
- 70 % in 2019,
- 80 % in 2020,
- 90 % in 2021,
- 100 % as of 2022.’

(u) In Article 132(2), the following subparagraph is inserted after the second subparagraph:

‘By way of derogation from points (a) and (b) of the first subparagraph, Croatia shall have the possibility to complement direct payments up to 100 % of the level applicable in Member States other than the new Member States.’

(v) In Annex VII, the following is inserted after the entry for France:

‘Croatia	100	1’
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(w) In Annex VIII, the following table is added:

Table 3 (*)

Member State	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Croatia	93 250	111 900	130 550	149 200	186 500	223 800	261 100	298 400	335 700	373 000

(*) Ceilings calculated taking into account the schedule of increments provided for in Article 121.’

5. FISHERIES

1. 32002 R 2371: Council Regulation (EC) No 2371/2002 of 20 December 2002 on the conservation and sustainable exploitation of fisheries resources under the Common Fisheries Policy (OJ L 358, 31.12.2002, p. 59).

In Annex I, the following parts are added:

‘11. COASTAL WATERS OF CROATIA (*)

Geographical area	Member State	Species	Importance or particular characteristics
12 miles limited to the sea area under the sovereignty of Croatia situated to the north of the 45 degrees and 10 minutes parallel north latitude along the west Istrian coast, from the outer limit of the territorial sea of Croatia, where this parallel touches the land of the west Istrian coast (the cape Grgatov rt Funtana)	Slovenia	Demersal and small pelagic species including sardine and anchovy	100 tonnes for a maximum number of 25 fishing vessels which includes 5 fishing vessels equipped with trawl nets

(*) The above mentioned regime shall apply from the full implementation of the arbitration award resulting from the Arbitration Agreement between the Government of the Republic of Slovenia and the Government of the Republic of Croatia, signed in Stockholm on 4 November 2009.

12. COASTAL WATERS OF SLOVENIA (*)

Geographical area	Member State	Species	Importance or particular characteristics
12 miles limited to the sea area under the sovereignty of Slovenia situated to the north of the 45 degrees and 10 minutes parallel north latitude along the west Istrian coast, from the outer limit of the territorial sea of Croatia, where this parallel touches the land of the west Istrian coast (the cape Grgatov rt Funtana)	Croatia	Demersal and small pelagic species including sardine and anchovy	100 tonnes for a maximum number of 25 fishing vessels which includes 5 fishing vessels equipped with trawl nets

(*) The above mentioned regime shall apply from the full implementation of the arbitration award resulting from the Arbitration Agreement between the Government of the Republic of Slovenia and the Government of the Republic of Croatia, signed in Stockholm on 4 November 2009.’

2. 32006 R 1198: Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

(a) In Article 27, the following paragraph is added:

‘5. The EFF may contribute to the financing of a scheme of individual premiums for fishers who will benefit from the access regime laid down in Part 11 of Annex I to Regulation (EC) No 2371/2002 as amended by the Act of Accession of Croatia. The scheme may only apply during the period 2014 to 2015 or, if this occurs earlier, up until the date of the full implementation of the arbitration award resulting from the Arbitration Agreement between the Government of the Republic of Slovenia and the Government of the Republic of Croatia, signed in Stockholm on 4 November 2009.’.

(b) Article 29(3) is replaced by the following:

‘3. By way of derogation from paragraph 2, in the outermost regions and the outlying Greek islands as well as in the Croatian islands Dugi otok, Vis, Mljet and Lastovo, aid may be granted to all enterprises.’.

(c) Article 35(4) is replaced by the following:

‘4. By way of derogation from paragraph 3, in the outermost regions and the outlying Greek islands as well as in the Croatian islands Dugi otok, Vis, Mljet and Lastovo, aid may be granted to all enterprises.’.

(d) In Article 53(9), the first subparagraph is replaced by the following:

'9. When operations are financed by the EFF in the outlying Greek islands which are under a handicap due to their distant location and in the outermost regions as well as in the Croatian islands Dugi otok, Vis, Mljet and Lastovo, the ceiling for the contribution from the EFF for each priority axis shall be increased by up to 10 percentage points in the regions eligible under the Convergence objective and by up to 35 percentage points for the regions not eligible under the Convergence objective.'

(e) In Annex II, point (a), the table is replaced by the following:

	Group 1	Group 2	Group 3	Group 4
Regions covered by the Convergence objective and outlying Greek islands and the Croatian islands Dugi otok, Vis, Mljet and Lastovo	A ≤ 100 % B ≥ 0 %	A ≤ 40 % B ≥ 60 % (*) (**)	A ≤ 80 % B ≥ 20 %	A ≤ 60 % B ≥ 40 % (***)
Regions not covered by the Convergence objective	A ≤ 100 % B ≥ 0 %	A ≤ 40 % B ≥ 60 % (*) (**)	A ≤ 60 % B ≥ 40 %	A ≤ 40 % B ≥ 60 % (***)
Outermost regions	A ≤ 100 % B ≥ 0 %	A ≤ 50 % B ≥ 50 % (*) (**)	A ≤ 80 % B ≥ 20 %	A ≤ 75 % B ≥ 25 %

(*) In the case of operations referred to in Article 25(3), the (B) rates for Group 2 are increased by 20 percentage points. The (A) rates are reduced accordingly.

(**) In the case of operations referred to in Article 26(2) (investment on board within the meaning of Article 25 in small scale coastal fishing vessels), the (B) rates for Group 2 may be reduced by 20 percentage points. The (A) rates are increased accordingly.

(***) In case of operations referred to in Articles 29 and 35 when undertaken by enterprises not covered by the definition in Article 3(f) with less than 750 employees or with a turnover of less than EUR 200 million, the (B) rates are increased in the regions covered by the Convergence objective, with the exception of the outlying Greek islands and the Croatian islands Dugi otok, Vis, Mljet and Lastovo, by 30 percentage points and in the regions not covered by the Convergence objective by 20 percentage points. The (A) rates are reduced accordingly.'

(f) In Annex II, point (a), the second paragraph of sub-title 'Group 2' is replaced by the following:

Following the application of (*) and (**) where the EFF finances operations referred to in Article 25(3) in favour of small scale coastal fishing vessels, the (B) rates for Group 2 will be:

— for the regions covered by the Convergence objective, the outlying Greek islands and the Croatian islands Dugi otok, Vis, Mljet and Lastovo and the regions not covered by the Convergence objective, equal to or more than 60 percentage points (B ≥ 60 %),

and

— for the outermost regions, equal to or more than 50 percentage points (B ≥ 50 %).'

6. TAXATION

- 32006 L 0112: Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

In Article 287, the following point is added:

'(19) Croatia: EUR 35 000.'

- 32008 L 0118: Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

Article 46(3) is replaced by the following:

'3. Without prejudice to Article 32, Member States not referred to in the third and fourth subparagraphs of Article 2(2) of Directive 92/79/EEC may, as regards cigarettes which may be brought into their territory without further payment of excise duties, apply from 1 January 2014 a quantitative limit of not less than 300 items with respect to cigarettes brought in from a Member State which applies, in accordance with the third and fourth subparagraphs of Article 2(2) of that Directive, lower excise duties than those resulting from the first subparagraph of Article 2(2) thereof.'

Member States referred to in the third and fourth subparagraphs of Article 2(2) of Directive 92/79/EEC which levy an excise duty of at least EUR 77 per 1 000 cigarettes irrespective of the weighted average retail selling price, may, from 1 January 2014, apply a quantitative limit of not less than 300 items as regards cigarettes brought into their territory without further payment of excise duties from a Member State which applies a lower excise duty in accordance with the third subparagraph of Article 2(2) of that Directive.

Member States which apply a quantitative limit in accordance with the first and the second subparagraphs of this paragraph shall inform the Commission thereof. They may carry out the necessary checks provided that these checks do not affect the proper functioning of the internal market.’.

7. REGIONAL POLICY AND COORDINATION OF STRUCTURAL INSTRUMENTS

1. 32006 R 1083: Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

- (a) In Article 15(4), the following sentence is added to the second subparagraph:

‘With regard to Croatia, the date for this verification shall be 31 December 2017.’.

- (b) In Article 18(1), the first subparagraph is replaced by the following:

‘1. The resources available for commitment from the Funds for the period 2007 to 2013 shall be EUR 308 417 037 817 at 2004 prices in accordance with the annual breakdown shown in Annex I.’.

- (c) Article 19 is replaced by the following:

‘Article 19

Resources for the Convergence objective

Overall resources for the Convergence objective shall amount to 81,56 % of the resources referred to in Article 18(1) (i.e. a total of EUR 251 529 800 379) and shall be distributed between the different components as follows:

- (a) 70,50 % (i.e. a total of EUR 177 324 921 223) for the financing referred to in Article 5(1), using eligible population, regional prosperity, national prosperity and unemployment rate as the criteria for calculating the indicative breakdowns by Member State;
- (b) 4,98 % (i.e. a total of EUR 12 521 289 405) for the transitional and specific support referred to in Article 8(1), using eligible population, regional prosperity, national prosperity and unemployment rate as the criteria for calculating the indicative breakdowns by Member State;
- (c) 23,23 % (i.e. a total of EUR 58 433 589 750) for the financing referred to in Article 5(2), using population, national prosperity, and surface area as the criteria for calculating the indicative breakdowns by Member State;
- (d) 1,29 % (i.e. a total of EUR 3 250 000 000) for the transitional and specific support referred to in Article 8(3).’.
- (d) In Article 20, the introductory part is replaced by the following:

‘Overall resources for the Regional competitiveness and employment objective shall amount to 15,93 % of the resources referred to in Article 18(1) (i.e. a total of EUR 49 127 784 318) and shall be distributed between the different components as follows’.

- (e) In Article 21, paragraphs 1 and 2 are replaced by the following:

‘1. Overall resources for the European territorial cooperation objective shall amount to 2,52 % of the resources referred to in Article 18(1) (i.e. a total of EUR 7 759 453 120) and, excluding the amount referred to in paragraph 22 of Annex II, shall be distributed between the different components as follows:

- (a) 73,86 % (i.e. a total of EUR 5 583 386 893) for the financing of cross-border cooperation referred to in Article 7(1), using eligible population as the criterion for calculating the indicative breakdowns by Member State;

(b) 20,95 % (i.e. a total of EUR 1 583 594 654) for the financing of transnational cooperation referred to in Article 7(2), using eligible population as the criterion for calculating the indicative breakdowns by Member State;

(c) 5,19 % (i.e. a total of EUR 392 471 574) for the financing of interregional cooperation, cooperation networks and exchange of experience referred to in Article 7(3).

2. The contribution from the ERDF to the cross-border and sea-basin programmes under the European Neighbourhood and Partnership Instrument and to the cross-border programmes under the Instrument for Pre-Accession Assistance pursuant to Regulation (EC) No 1085/2006 shall be EUR 817 691 234, as a result of the indication of each Member State concerned, deducted from their allocations under paragraph 1(a). These ERDF contributions shall not be subject to reallocation between the Member States concerned.

(f) In Article 22, the following paragraph is added:

‘By way of derogation from the first paragraph, Croatia may distribute its financial allocation under the European territorial cooperation objective among the three components referred to in Article 21(1)(a) to (c) with a view to achieving a high level of efficiency and simplification.’

(g) Article 23 is replaced by the following:

‘Article 23

Resources for the performance reserve

Three per cent of the resources referred to in Article 19(a) and (b) and Article 20 may be allocated by the Member States, with the exception of Croatia, in accordance with Article 50.’

(h) Article 28 is amended as follows:

(i) in paragraph 1, the following subparagraph is inserted after the first subparagraph:

‘With regard to Croatia, the national strategic reference framework shall cover the period from the date of accession to 31 December 2013.’;

(ii) in paragraph 2, the following subparagraph is inserted after the first subparagraph:

‘Croatia shall transmit its national strategic reference framework to the Commission within three months from the date of accession.’.

(i) In Article 29, the following paragraph is added:

‘5. Paragraphs 1 to 4 shall not apply to Croatia.’.

(j) In Article 32(3), the following subparagraph is added:

‘With regard to Croatia, the Commission shall adopt the decision approving an operational programme to be financed under the programming period 2007-2013 no later than 31 December 2013. Croatia shall in this operational programme take into account any observations made by the Commission and submit it to the Commission no later than three months from the date of accession.’.

(k) In Article 33(1), the following subparagraph is added:

‘With regard to Croatia, operational programmes adopted before the date of accession may be revised for the sole purpose of a better alignment with this Regulation.’.

(l) In Article 49(3), the following subparagraph is added:

‘With regard to Croatia’s operational programmes the *ex post* evaluation shall be completed by 31 December 2016.’.

(m) The following Article is inserted:

‘Article 51a

Articles 50 and 51 shall not apply to Croatia.’.

(n) Article 53(3) is replaced by the following:

‘3. For operational programmes under the European territorial cooperation objective in which at least one participant belongs to a Member State whose average GDP per capita for the period 2001 to 2003 was below 85 % of the EU-25 average during the same period, or for such programmes where Croatia is a participating country, the contribution from the ERDF shall not be higher than 85 % of the eligible expenditure. For all other operational programmes, the contribution from the ERDF shall not be higher than 75 % of the eligible expenditure co-financed by the ERDF.’

- (o) In Article 56(1), the following subparagraph is added:

‘With regard to Croatia, expenditure shall be eligible for a contribution from the Funds between the starting date of eligibility of expenditure as fixed in accordance with the instruments adopted under Regulation (EC) No 1085/2006 and 31 December 2016. However, for operational programmes adopted after accession, expenditure for a contribution from the Funds shall be eligible from the date of accession, unless a later date is specified in the decision on the operational programme concerned.’

- (p) In Article 56(3), the following subparagraph is added:

‘Notwithstanding specific provisions on eligibility as laid down in Article 105a, the criteria fixed by the monitoring committee of operational programmes for Croatia shall not apply to operations for which the approval decision has been adopted before the date of accession and which have been part of the instruments adopted under Regulation (EC) No 1085/2006.’

- (q) Article 62(1) is amended as follows:

- (i) in point (c), the following subparagraph is inserted after the first subparagraph:

‘With regard to Croatia, the audit authority of an operational programme shall submit to the Commission an update of the annual audit work plan as referred to in Article 29(2)(a) of Commission Regulation (EC) No 718/2007 of 12 June 2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA) (*) within three months from the date of accession.

(*) OJ L 170, 29.6.2007, p. 1.’

- (ii) in point (d)(i), the following subparagraph is added:

‘With regard to Croatia, the first annual control report shall be submitted by 31 December 2013 covering the period from 1 October 2012 until 30 June 2013. The following reports covering the periods from 1 July 2013 to 30 June 2014, from 1 July 2014 to 30 June 2015 and from 1 July 2015 to 30 June 2016 shall be submitted to the Commission by 31 December 2014, 31 December 2015 and 31 December 2016, respectively. The information concerning the audits carried out after 1 July 2016 shall be included in the final control report supporting the closure declaration referred to in point (e);’

- (iii) in point (e), the following subparagraph is added:

‘With regard to Croatia, a closure declaration supported by the final control report, shall be submitted to the Commission by 31 March 2018.’

- (r) In Article 67(1), the following subparagraph is added:

‘With regard to Croatia, the managing authority shall send a final report on the implementation of the operational programme by 31 March 2018.’

- (s) Article 71 is amended as follows:

- (i) the following paragraph is inserted:

‘1a. Notwithstanding paragraph 1, as soon as possible following the date of its accession or, at the latest, before any payment by the Commission is made, Croatia shall submit to the Commission a description of the systems, covering the elements set out in points (a) and (b) of that paragraph.’

- (ii) the following paragraph is inserted:

‘2a. Paragraph 2 shall apply *mutatis mutandis* to Croatia. The report referred to in the first subparagraph of paragraph 2 shall be deemed to be accepted under the same conditions as those set out in the second subparagraph of paragraph 2. However, such acceptance shall be a pre-requisite for the pre-financing amount referred to in Article 82.’

- (t) In Article 75, the following paragraph is inserted:

‘1a. With regard to Croatia, the respective budget commitments from the ERDF, the Cohesion Fund and the ESF for 2013 shall be made based on the decision referred to in Article 28(3) before the Commission takes any decision on the revision of an adopted operational programme. The decision referred to in Article 28(3) shall constitute a financing decision within the meaning of Article 75 of Regulation (EC, Euratom) No 1605/2002 for any budget commitment in favour of Croatia.’.

- (u) In Article 78(2)(c), the following sentence is added:

‘With regard to Croatia, they shall be covered by expenditure paid by beneficiaries in implementing the project and supported by receipted invoices or accounting documents of equivalent probative value at the latest three years after the year of the payment of the advance or on 31 December 2016, whichever is the earlier; if they are not, the next statement of expenditure shall be corrected accordingly.’.

- (v) In Article 82, the following paragraph is inserted:

‘1a. With regard to Croatia, following the acceptance of the report as referred to in Article 71(2a) and following the respective budget commitments as referred to in Article 75(1a), a single pre-financing amount for the rest of the 2007 to 2013 period shall be paid in a single instalment and will represent 30 % of the contribution from the Structural Funds and 40 % of the contribution from the Cohesion Fund to the operational programme.’.

- (w) In Article 89(1), the following subparagraph is added:

‘With regard to Croatia, an application for payment comprising the documents listed in point (a) (i) to (iii) shall be sent by 31 March 2018.’.

- (x) In Article 93, the following paragraph is inserted:

‘3a. By way of derogation from paragraphs 1 to 3, with regard to Croatia the Commission shall apply the de-commitment mechanism set out in paragraph 1 in the following way:

- (i) the deadline for any open part of the 2010 commitment shall be 31 December 2013;
- (ii) the deadline for any open part of the 2011 commitment shall be 31 December 2014;
- (iii) the deadline for any open part of the 2012 commitment shall be 31 December 2015;
- (iv) any part of 2013 commitments still open on 31 December 2016 shall be automatically de-committed if the Commission has not received an acceptable application for payment for it by 31 March 2018.’.

- (y) In Article 95, the following paragraph is inserted after the second paragraph:

‘By way of derogation from the first and second paragraphs, with regard to Croatia the deadlines referred to in Article 93(3a) shall be interrupted under the conditions set out in the first paragraph of this Article in respect of the amount relating to the operations concerned.’.

- (z) In Article 98(2), the following subparagraph is added:

‘With regard to Croatia, the resources from the Funds released in this way may be reused by Croatia until 31 December 2016.’;

- (za) The following Article is inserted:

‘Article 105a

Specific provisions following the accession of Croatia

1. Programmes and major projects which, on the date of accession of Croatia, have been approved under Regulation (EC) No 1085/2006 and the implementation of which has not been completed by that date, shall be considered to have been approved by the Commission under this Regulation, with the exception of programmes approved under the components referred to in points (a) and (e) of Article 3(1) of Regulation (EC) No 1085/2006.

In addition, the following programmes falling under the component referred to in point (b) of Article 3(1) of Regulation (EC) No 1085/2006 shall also be excluded:

- (a) the “IPA Adriatic cross-border co-operation programme”;
- (b) the “Croatia — Bosnia and Herzegovina” cross-border programme;
- (c) the “Croatia — Montenegro” cross-border programme;
- (d) the “Croatia — Serbia” cross-border programme.

Without prejudice to paragraphs 2 to 7, the provisions governing the implementation of operations and major projects approved pursuant to this Regulation shall apply to those operations and major projects.

2. Any procurement procedure relating to operations within the programmes or relating to major projects referred to in paragraph 1 which, on the date of accession, has already been the subject of an invitation to tender published in the *Official Journal of the European Union* shall be implemented in accordance with the rules laid down in that invitation to tender. Article 165 of Regulation (EC, Euratom) No 1605/2002 shall not apply.

Any procurement procedure relating to operations within the programmes or relating to major projects referred to in paragraph 1 which, on the date of accession, has not yet been the subject of an invitation to tender published in the *Official Journal of the European Union* shall be implemented in compliance with the Treaties or the acts adopted under the Treaties as well as with Article 9 of this Regulation.

Other operations than those referred to in the first and second subparagraphs and for which calls for proposals were launched in accordance with Article 158 of Commission Regulation (EC) No 718/2007 or for which applications had been submitted to the competent authorities before the date of accession, and for which the contracting could only be finalised after that date, shall be implemented in accordance with the conditions and eligibility rules published in the relevant call for proposals or those communicated in advance to potential beneficiaries.

3. Payments made by the Commission under programmes referred to in paragraph 1 shall be considered as a contribution from the Funds under this Regulation and shall be posted to the earliest open commitment including IPA commitments.

Any part of commitments made by the Commission under programmes referred to in paragraph 1 still open on the date of accession shall be governed by this Regulation from the date of accession.

4. For operations approved under Regulation (EC) No 1085/2006 for which approval was given or for which the respective grant agreements with final beneficiaries were signed before the date of accession, the rules governing the eligibility of expenditure in accordance with, or based on, Commission Regulation (EC) No 718/2007 shall remain applicable, except in duly justified cases to be decided on by the Commission at Croatia's request.

The eligibility rule established in the first subparagraph applies also to major projects referred to in paragraph 1 for which bilateral project agreements were signed before the date of accession.

5. With regard to Croatia, any reference to the Funds as defined in the second paragraph of Article 1 shall be construed as also including the Instrument for Pre-Accession Assistance established by Regulation (EC) No 1085/2006.

6. Specific deadlines applicable to Croatia shall also apply to the following cross-border programmes falling under the component referred to in Article 3(1)(b) of Regulation (EC) No 1085/2006, where Croatia is a participating country:

- (a) the “Hungary — Croatia” cross-border programme; and
- (b) the “Slovenia — Croatia” cross-border programme.

Specific deadlines applicable to Croatia under this Regulation do not apply to operational programmes under the transnational and interregional components under the European territorial cooperation objective, where Croatia is a participating country.

7. If any measures are necessary to facilitate Croatia's transition from the pre-accession regime to that resulting from the application of this Article, the Commission shall adopt the required measures.'

(zb) Annex I is replaced by the following:

'ANNEX I

Annual breakdown of commitment appropriations for 2007 to 2013

(referred to in Article 18)

(EUR, 2004 prices)

2007	2008	2009	2010	2011	2012	2013
42 863 000 000	43 318 000 000	43 862 000 000	43 860 000 000	44 073 000 000	44 723 000 000	45 718 037 817'

(zc) Annex II is amended as follows:

(i) in paragraph 5, the following points are added:

'(c) for Croatia, the resources for the financing of cross-border cooperation will be EUR 7 028 744 at 2004 prices;

(d) for Croatia, the resources for the financing of transnational cooperation will be EUR 1 874 332 at 2004 prices.';

(ii) the following paragraph is inserted:

'7a. For Croatia, the maximum level of transfer from the Funds will be 3,5240 % of its GDP.';

(iii) the following paragraph is inserted:

'9a. For Croatia, calculations of the GDP by the Commission will be based on statistics and projections published in May 2011.'.

(zd) Annex III is replaced by the following:

'ANNEX III

Ceilings applicable to co-financing rates

(referred to in Article 53)

Criteria	Member States	ERDF and ESF Percentage of eligible expenditure	Cohesion Fund Percentage of eligible expenditure
1. Member States whose average GDP per capita for the period 2001 to 2003 was below 85 % of the EU-25 average during the same period	Bulgaria, Czech Republic, Estonia, Greece, Croatia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Portugal, Romania, Slovenia, Slovakia	85 % for the Convergence and Regional competitiveness and employment objectives	85 %
2. Member States other than those under (1) eligible for the transitional regime of the Cohesion Fund on 1 January 2007	Spain	80 % for the Convergence and the phasing-in regions under the Regional competitiveness and employment objective 50 % for the Regional competitiveness and employment objective outside phasing-in regions	85 %

Criteria	Member States	ERDF and ESF Percentage of eligible expenditure	Cohesion Fund Percentage of eligible expenditure
3. Member States other than those referred to under (1) and (2)	Belgium, Denmark, Germany, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Finland, Sweden and the United Kingdom	75 % for the Convergence objective	—
4. Member States other than those referred to under (1) and (2)	Belgium, Denmark, Germany, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Finland, Sweden and the United Kingdom	50 % for the Regional competitiveness and employment objective	—
5. Outermost regions referred to in Article 349 of the TFEU benefiting from the additional allocation for these regions provided for in paragraph 20 of Annex II	Spain, France and Portugal	50 %	—
6. Outermost regions referred to in Article 349 of the TFEU	Spain, France and Portugal	85 % under the Convergence and Regional competitiveness and employment objectives	—

2. 32006 R 1084: Council Regulation (EC) No 1084/2006 of 11 July 2006 establishing a Cohesion Fund and repealing Regulation (EC) No 1164/94 (OJ L 210, 31.7.2006, p. 79).

The following Article is inserted:

'Article 5a

Specific provisions following the accession of Croatia

1. Measures which, on the date of accession of Croatia, have been the subject of Commission decisions on assistance under Council Regulation (EC) No 1267/1999 of 21 June 1999 establishing an Instrument for Structural Policies for Pre-accession (*) and the implementation of which has not been completed by that date shall be considered to have been approved by the Commission under this Regulation.

Without prejudice to paragraphs 2 to 5, the provisions governing the implementation of actions approved pursuant to this Regulation and to Regulation (EC) No 1083/2006 shall apply to the measures referred to in the first subparagraph of this paragraph.

2. Any procurement procedure relating to measures referred to in paragraph 1 which, on the date of accession, has already been the subject of an invitation to tender published in the *Official Journal of the European Union* shall be implemented in accordance with the rules laid down in that invitation to tender. Article 165 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (**) shall not apply.

Any procurement procedure relating to a measure referred to in paragraph 1 which, on the date of accession, has not yet been the subject of an invitation to tender published in the *Official Journal of the European Union* shall be implemented in compliance with the Treaties or the acts adopted under the Treaties as well as with Article 9 of Regulation (EC) No 1083/2006.

3. Payments made by the Commission under a measure referred to in paragraph 1 shall be considered as a contribution from the Fund under this Regulation.

Payments made by the Commission under a measure referred to in paragraph 1 shall be posted to the earliest open commitment made in the first instance pursuant to Regulation (EC) No 1267/1999, and then pursuant to this Regulation and to Regulation (EC) No 1083/2006.

The conditions for interim payments or for the final balance are those set out in paragraph 2 (b) to (d) and paragraphs 3 to 5 of Article D in Annex II to Regulation (EC) No 1164/94.

4. For the measures referred to in paragraph 1, the rules governing the eligibility of expenditure pursuant to Regulation (EC) No 1267/1999 or specifically established in the relevant financing agreements shall remain applicable, except in duly justified cases to be decided on by the Commission at the request of Croatia.

5. If any measures are necessary to facilitate the transition of Croatia from the pre-accession regime to that resulting from the application of this Article, the Commission shall adopt the required measures.

(*) OJ L 161, 26.6.1999, p. 73.

(**) OJ L 248, 16.9.2002, p. 1.

8. ENVIRONMENT

1. 32003 L 0087: Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

(a) In Article 9, the following sentence is added to the first paragraph:

‘The Community-wide quantity of allowances will be increased as a result of Croatia’s accession only by the quantity of allowances that Croatia shall auction pursuant to Article 10(1).’.

(b) In Annex IIa, the following is inserted after the entry for Spain:

‘Croatia 26 %’.

2. 32009 D 0406: Decision No 406/2009/EC of the European Parliament and of the Council of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Community’s greenhouse gas emission reduction commitments up to 2020 (OJ L 140, 5.6.2009, p. 136).

In Annex II, the following is inserted after the entry for France:

‘Croatia 11 %’.
