

Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community (codified version)

COUNCIL REGULATION (EC) No 1217/2009

of 30 November 2009

setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community

(codified version)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular the third subparagraph of Article 37(2) thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament⁽¹⁾,

Whereas:

- (1) Regulation No 79/65/EEC of the Council 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⁽²⁾ has been substantially amended several times⁽³⁾. In the interests of clarity and rationality the said Regulation should be codified.
- (2) The development of the common agricultural policy requires that there should be available objective and relevant information on incomes in the various categories of agricultural holding and on the business operation of holdings coming within categories which call for special attention at Community level.
- (3) The accounts of agricultural holdings constitute the basic source of essential data for any assessment of incomes on agricultural holdings or study of their business operation.
- (4) The data collected should be obtained from agricultural holdings specially and suitably selected in accordance with common rules and be based on verifiable facts. Such data should reflect technical, economic and social conditions on the holdings involved, be taken from individual holdings, be available as quickly as possible, be based on uniform definitions, be presented in a common form and be usable at all times and in full detail by the Commission.
- (5) Those objectives can be attained only by means of a Community network for the collection of farm accountancy data (hereinafter referred to as 'data network'), based on the farm accountancy offices existing in each Member State, enjoying the confidence of the parties concerned and relying on their voluntary participation.

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- (6) In order to obtain accounting results that are sufficiently homogeneous at Community level, the returning holdings should be distributed among the various divisions and the various categories of holdings on the basis of a stratification of the field of survey based on the Community typology for agricultural holdings as established by Commission Regulation (EC) No 1242/2008 of 8 December 2008 establishing a Community typology for agricultural holdings⁽⁴⁾.
- (7) The divisions of the data network should, as far as possible, be identical with those used for the presentation of other regional data that are essential in order to provide guidelines for the common agricultural policy.
- (8) For management reasons, the Commission should be authorised to amend the list of divisions of Member States, at the request of a Member State.
- (9) The field of survey of the data network should comprise all agricultural holdings of a certain economic size, irrespective of any outside work the operator may engage in. This field should be re-examined periodically in the light of the new Farm Structure Survey data.
- (10) Returning holdings should be selected in accordance with the rules laid down in the context of a selection plan aimed at obtaining a representative accounting sample of the field of survey.
- (11) In view of the experience gained, it is desirable that the main decisions concerning the selection of returning holdings, particularly the establishment of the selection plan, should be adopted at national level. Consequently, it is at that level that a body should be made responsible for this task. Those Member States which have several divisions should, however, be free to maintain regional committees.
- (12) The national liaison agency should play a key role in the management of the data network.
- (13) In selecting agricultural holdings and analysing and evaluating the data collected it is necessary to refer to data derived from other sources.
- (14) Farmers should be given an assurance that their accounts and all other individual details obtained pursuant to this Regulation will not be used for taxation purposes or for purposes other than those provided for in this Regulation or divulged by persons participating or having participated in the Community farm accountancy data network.
- (15) In order that it may satisfy itself as to the objectivity and relevance of the data collected, the Commission should be in a position to obtain all necessary details concerning the manner in which the bodies entrusted with the selection of agricultural holdings and the accountancy offices participating in the Community farm accountancy data network discharge their duties and, if necessary, to send experts to work on the spot with the collaboration of the competent national authorities.
- (16) The data network is a useful tool which enables the Community to develop the common agricultural policy and it serves, as a consequence, the Member States as well as the Community. The costs of the computerised systems on which the network relies and of

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studies and development activities of other aspects of the network, should therefore be eligible for Community financing.

- (17) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission⁽⁵⁾,

HAS ADOPTED THIS REGULATION:

CHAPTER I

CREATION OF A COMMUNITY FARM ACCOUNTANCY DATA NETWORK

Article 1

1 To meet the needs of the common agricultural policy, a Community network for the collection of farm accountancy data is set up (hereinafter referred to as the 'data network').

2 The purpose of the data network shall be to collect the accountancy data needed for, in particular:

- a an annual determination of incomes on agricultural holdings coming within the field of the survey defined in Article 5; and
- b a business analysis of agricultural holdings.

3 The data obtained pursuant to this Regulation shall, in particular, serve as the basis for the drawing up of reports by the Commission on the situation of agriculture and of agricultural markets as well as on farm incomes in the Community. The reports shall be submitted annually to the European Parliament and the Council, in particular for the annual fixing of prices of agricultural produce.

Article 2

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

- (a) 'operator' means the natural person responsible for the day-to-day management of an agricultural holding;
- (b) 'category of holding' means a group of agricultural holdings which belong to the same categories as regards the type of farming and economic size as defined in the Community typology for agricultural holdings established by Regulation (EC) No 1242/2008;
- (c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;
- (d) 'division' means the territory of a Member State, or any part thereof as delimited with a view to the selection of returning holdings; a list of such divisions appears in Annex I;
- (e) 'accountancy data' means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year.

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Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EC) No 1217/2009. (See end of Document for details)

Article 3

At the request of a Member State the list of divisions shall be amended in accordance with the procedure referred to in Article 18(2), provided that the request concerns the Member State's divisions.

CHAPTER II

DETERMINATION OF INCOMES ON AGRICULTURAL HOLDINGS

Article 4

This Chapter shall apply to the collection of accountancy data for the purpose of making an annual determination of incomes on agricultural holdings.

Article 5

1 The field of the survey referred to in Article 1(2)(a) shall cover the agricultural holdings having an economic size equal to, or greater than, a threshold expressed in euro corresponding to one of the lower limits of the economic size classes as defined in the Community typology.

2 To qualify as a returning holding, an agricultural holding shall:

- a have an economic size equal to, or greater than, a threshold to be determined in accordance with paragraph 1;
- b be farmed by a farmer holding accounts or willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission;
- c be representative, together with the other holdings and at the level of each division, of the field of survey.

3 The maximum number of returning holdings shall be 105 000 for the Community.

4 Detailed rules for the application of this Article, and in particular the threshold for the economic size and the number of returning holdings per division, shall be adopted in accordance with the procedure referred to in Article 18(2).

Article 6

1 Each Member State shall set up a national committee for the data network (hereinafter referred to as 'the National Committee').

2 The National Committee shall be responsible for the selection of returning holdings. To this end, its duties shall, in particular, include approval of:

- a the plan for the selection of returning holdings, specifying in particular the distribution of returning holdings per category of holding and the detailed rules for selecting the said holdings;
- b the report on the implementation of the plan for the selection of returning holdings.

3 The chairman of the National Committee shall be appointed by the Member State from among the members of this Committee.

The National Committee shall take its decisions unanimously. In the event of unanimity not being achieved, decisions shall be taken by an authority appointed by the Member State.

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4 Member States which have several divisions may, for each of the divisions under their jurisdiction, set up a regional committee of the data network (hereinafter referred to as ‘the Regional Committee’).

The Regional Committee shall, in particular, have the duty of cooperating with the liaison agency referred to in Article 7 in selecting the returning holdings.

5 Detailed rules for the application of this Article shall be adopted in accordance with the procedure referred to in Article 18(2).

Article 7

- 1 Each Member State shall appoint a liaison agency whose duties shall be to:
- a inform the National Committee, the Regional Committees and the accountancy offices of the detailed rules of application concerning them and to ensure that those rules are properly implemented;
 - b draw up and submit to the National Committee for its approval, and thereafter to forward to the Commission:
 - (i) the plan for the selection of returning holdings, which shall be drawn up on the basis of the most recent statistical data, presented in accordance with the Community typology for agricultural holdings;
 - (ii) the report on the implementation of the plan for the selection of returning holdings;
 - c compile:
 - (i) the list of returning holdings;
 - (ii) the list of the accountancy offices willing and able to complete farm returns in accordance with the terms of the contracts provided for in Articles 10 and 15;
 - d assemble the farm returns sent to it by the accountancy offices and to verify on the basis of a common inspection programme that they have been duly completed;
 - e forward the duly completed farm returns to the Commission immediately after verification;
 - f transmit to the National Committee, the Regional Committees and the accountancy offices the requests for information provided for in Article 17 and to forward the relevant answers to the Commission.
- 2 The detailed rules for the application of this Article shall be adopted in accordance with the procedure referred to in Article 18(2).

Article 8

- 1 Each returning holding shall be the subject of an individual and anonymous farm return.
- 2 The accountancy data provided by each farm return shall be such that it is possible to:
- characterise the returning holding by reference to the main elements of its factors of production;
 - assess the income of the holding in its various forms;
 - test by means of spot-checks the veracity of the information given.
- 3 The type of accountancy data to be given in a farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure referred to in Article 18(2).

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Article 9

A farmer whose holding is selected as a returning holding shall choose, from a list compiled for that purpose by the liaison agency, an accountancy office willing to complete the return for his holding in accordance with the terms of the contract provided for in Article 10.

Article 10

1 A contract shall be concluded annually on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided for in Article 9. Under this contract the accountancy office shall undertake, in consideration of a standard fee, to complete farm returns in a manner consistent with the provisions of Article 8.

2 The terms of the contract referred to in paragraph 1, which must be uniform in all Member States, shall be determined in accordance with the procedure referred to in Article 18(2).

3 Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

CHAPTER III

COLLECTION OF ACCOUNTANCY DATA FOR THE PURPOSE OF A BUSINESS ANALYSIS OF AGRICULTURAL HOLDINGS

Article 11

This Chapter shall apply to the collection of accountancy data for the purpose of a business analysis of agricultural holdings.

Article 12

In accordance with the procedure referred to in Article 18(2) the following shall be determined:

- the subjects of the analyses referred to in Article 1(2)(b);
- detailed rules concerning the selection and number of returning holdings, these being established according to the objectives of each particular analysis.

Article 13

1 Each returning holding selected in accordance with the rules adopted pursuant to the second indent of Article 12 shall be the subject of a special farm return, which shall be individual to that holding and anonymous. This farm return shall include the accountancy data required under Article 8(2) and all such further accountancy items and details as each particular analysis may require.

2 The type of accountancy data to be given in a special farm return, the form in which such data are to be presented and the definitions and instructions relating thereto shall be determined in accordance with the procedure referred to in Article 18(2).

3 Special farm returns shall be completed by the various accountancy offices chosen as provided in Article 14.

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Article 14

A farmer whose holding is selected in accordance with the rules adopted pursuant to the second indent of Article 12 shall choose from a list compiled for the purpose by the liaison agency an accountancy office willing to complete the special return for his holding in accordance with the terms of the contract provided for in Article 15.

Article 15

1 A contract shall be concluded on the authority of the Member State between the competent authority designated by the latter and each accountancy office chosen as provided for in Article 14. Under this contract the accountancy office shall undertake, in consideration of a standard fee, to complete special farm returns in a manner consistent with the provisions of Article 13.

2 The terms of the contract referred to in paragraph 1, which must be uniform in all Member States, shall be determined in accordance with the procedure referred to in Article 18(2).

The supplementary terms which may be included in that contract by Member States shall be determined in accordance with the same procedure.

3 Where the duties of an accountancy office are carried out by an administrative department, the latter shall be notified as to its duties through the normal administrative channels.

CHAPTER IV

GENERAL PROVISIONS

Article 16

1 It shall be prohibited to use for taxation purposes any individual accountancy data or other individual details obtained in implementation of this Regulation, or to divulge or use such data for purposes other than those provided for in Article 1.

2 It shall be prohibited for any person participating or having participated in the data network to divulge any individual accountancy data or any other individual details of which knowledge was acquired in the exercise of his duties or otherwise incidentally to such exercise.

3 Member States shall take all appropriate measures to penalise infringements of the provisions of paragraph 2.

Article 17

1 The National Committee, the Regional Committees, the liaison agency and the accountancy offices shall be bound, within their respective areas of responsibility, to furnish the Commission with any information which the latter may request of them regarding the discharge of their duties under this Regulation.

Such requests for information made to the National Committee, the Regional Committees or to the accountancy offices and the relevant answers shall be forwarded in writing through the liaison agency.

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2 If the information supplied is inadequate or if such information fails to arrive in good time, the Commission may, with the collaboration of the liaison agency, send experts to work on the spot.

Article 18

1 The Commission shall be assisted by the Community Committee for the Farm Accountancy Data Network (hereinafter referred to as the 'Community Committee').

2 Where reference is made to this paragraph Articles 4 and 7 of Decision 1999/468/EC shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at one month.

3 The Community Committee shall be consulted for the purpose of:

- a verifying that the plans for the selection of returning holdings are in conformity with the provisions of Article 5;
- b analysing and evaluating the weighted annual results furnished by the data network, having regard in particular to data deriving from other sources, inter alia, from farm accounts and statistics generally and from national accounts.

4 The Community Committee may examine any other matter raised by its chairman, either on his own initiative or at the request of a representative of a Member State.

It shall examine each year, in October, the trend of farm incomes in the Community, referring in particular to the updated results of the data network.

It shall be kept regularly informed of the working of the data network.

5 The Chairman shall convene the meetings of the Community Committee.

Secretarial services for the Community Committee shall be provided by the Commission.

Article 19

1 Appropriations to be included in the general budget of the European Union, in the Commission section, shall cover:

- a those costs of the data network attributable to payment of fees to accountancy offices in consideration of their performance of the duties referred to in Articles 10 and 15;
- b all the costs of the computerised systems operated by the Commission for the reception, verification, processing and analysis of accountancy data supplied by the Member States.

The costs referred to in point (b) include, where appropriate, the costs of disseminating the results of those operations and the costs of studies into, and development of, other aspects of the data network.

2 Costs in respect of the setting up and operation of the National Committee, Regional Committees and liaison agencies shall not be included in the Community budget.

Article 20

Regulation No 79/65/EEC is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex III.

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Article 21

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

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

Done at Brussels, 30 November 2009.

For the Council

The President

S. O. LITTORIN

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ANNEX I

List of divisions referred to in Article 2(d)

Belgium

1. Vlaanderen
2. Bruxelles — Brussel
3. Wallonie

Bulgaria

1. Северозападен (Severozapaden)
2. Северен централен (Severen tsentralen)
3. Североизточен (Severoiztochen)
4. Югозападен (Yugozapaden)
5. Южен централен (Yuzhen tsentralen)
6. Югоизточен (Yugoiztochen)

However, Bulgaria may constitute a single division until 31 December 2009

Czech Republic

Constitutes a single division

Denmark

Constitutes a single division

Germany

1. Schleswig-Holstein
2. Hamburg
3. Niedersachsen
4. Bremen
5. Nordrhein-Westfalen
6. Hessen
7. Rheinland-Pfalz
8. Baden-Württemberg
9. Bayern
10. Saarland
11. Berlin
12. Brandenburg
13. Mecklenburg-Vorpommern
14. Sachsen
15. Sachsen-Anhalt

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16. Thüringen

Estonia

Constitutes a single division

Ireland

Constitutes a single division

Greece

1. Μακεδονία — Θράκη
2. Ήπειρος — Πελοπόννησος — Νήσοι Ιονίου
3. Θεσσαλία
4. Στερεά Ελλάδα — Νήσοι Αιγαίου — Κρήτη

Spain

1. Galicia
2. Asturias
3. Cantabria
4. País Vasco
5. Navarra
6. La Rioja
7. Aragón
8. Cataluña
9. Baleares
10. Castilla-León
11. Madrid
12. Castilla-La Mancha
13. Comunidad Valenciana
14. Murcia
15. Extremadura
16. Andalucía
17. Canarias

France

1. Île de France
2. Champagne-Ardenne
3. Picardie
4. Haute-Normandie

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5. Centre
 6. Basse-Normandie
 7. Bourgogne
 8. Nord-Pas de Calais
 9. Lorraine
 10. Alsace
 11. Franche-Comté
 12. Pays de la Loire
 13. Bretagne
 14. Poitou-Charentes
 15. Aquitaine
 16. Midi-Pyrénées
 17. Limousin
 18. Rhône-Alpes
 19. Auvergne
 20. Languedoc-Roussillon
 21. Provence-Alpes-Côte d'Azur
 22. Corse
- Italy*
1. Piemonte
 2. Valle d'Aosta
 3. Lombardia
 4. Alto Adige
 5. Trentino
 6. Veneto
 7. Friuli — Venezia Giulia
 8. Liguria
 9. Emilia — Romagna
 10. Toscana
 11. Umbria
 12. Marche
 13. Lazio

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14. Abruzzi

15. Molise

16. Campania

17. Puglia

18. Basilicata

19. Calabria

20. Sicilia

21. Sardegna

Cyprus

Constitutes a single division

Latvia

Constitutes a single division

Lithuania

Constitutes a single division

Luxembourg

Constitutes a single division

Hungary

1. Közép-Magyarország

2. Közép-Dunántúl

3. Nyugat-Dunántúl

4. Dél-Dunántúl

5. Észak-Magyarország

6. Észak-Alföld

7. Dél-Alföld

Malta

Constitutes a single division

Netherlands

Constitutes a single division

Austria

Constitutes a single division

Poland

1. Pomorze and Mazury

2. Wielkopolska and Śląsk

3. Mazowsze and Podlasie

4. Małopolska and Pogórze

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Portugal

1. Norte e Centro
2. Ribatejo-Oeste
3. Alentejo e Algarve
4. Açores e Madeira

Romania

1. Nord-Est
2. Sud-Est
3. Sud-Muntenia
4. Sud-Vest-Oltenia
5. Vest
6. Nord-Vest
7. Centru
8. București-Ilfov

Slovenia

Constitutes a single division

Slovakia

Constitutes a single division

Finland

1. Etelä-Suomi
2. Sisä-Suomi
3. Pohjanmaa
4. Pohjois-Suomi

Sweden

1. Plains of Southern and Central Sweden
2. Forest and mixed agricultural and forest areas of Southern and Central Sweden
3. Areas of Northern Sweden

United Kingdom

1. England — north region
2. England — east region
3. England — west region
4. Wales
5. Scotland
6. Northern Ireland

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ANNEX II

REPEALED REGULATION WITH LIST OF ITS SUCCESSIVE AMENDMENTS

Council Regulation No 79/65/EEC (OJ 109, 23.6.1965, p. 1859)	
1972 Act of Accession, Annex I, Point II.A.4 and Annex II, Point II.D.1 (OJ L 73, 27.3.1972, p. 59 and p. 125)	
Council Regulation (EEC) No 2835/72 (OJ L 298, 31.12.1972, p. 47)	
Council Regulation (EEC) No 2910/73 (OJ L 299, 27.10.1973, p. 1)	
1979 Act of Accession, Annex I, Points II.A. and II.G. (OJ L 291, 19.11.1979, p. 64 and p. 87)	
Council Regulation (EEC) No 2143/81 (OJ L 210, 30.7.1981, p. 1)	
Council Regulation (EEC) No 3644/85 (OJ L 348, 24.12.1985, p. 4)	
1985 Act of Accession, Annex I, Point XIV(i) (OJ L 302, 15.11.1985, p. 235)	
Council Regulation (EEC) No 3768/85 (OJ L 362, 31.12.1985, p. 8)	only point (2) of the Annex
Council Regulation (EEC) No 3577/90 (OJ L 353, 17.12.1990, p. 23)	only Annex XVI
1994 Act of Accession, Annex I, Point V.A.I (OJ C 241, 29.8.1994, p. 117)	
Council Regulation (EC) No 2801/95 (OJ L 291, 6.12.1995, p. 3)	
Council Regulation (EC) No 1256/97 (OJ L 174, 2.7.1997, p. 7)	
Council Regulation (EC) No 806/2003 (OJ L 122, 16.5.2003, p. 1)	only point (1) of Annex II
2003 Act of Accession, Annex II, Point 6.A.1 (OJ L 236, 23.9.2003, p. 346)	
Council Regulation (EC) No 2059/2003 (OJ L 308, 25.11.2003, p. 1)	
Commission Regulation (EC) No 660/2004 (OJ L 104, 8.4.2004, p. 97)	
Commission Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1)	only point 1 of Section A of Chapter 5 of the Annex

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Commission Regulation (EC) No 1469/2007
(OJ L 329, 14.12.2007, p. 5)

ANNEX III

CORRELATION TABLE

Regulation No 79/65/EEC	This Regulation
Articles 1 and 2	Articles 1 and 2
Article 2a	Article 3
Article 3	Article 4
Article 4	Article 5
Article 5	Article 6
Article 6(1)(a)	Article 7(1)(a)
Article 6(1)(b), first indent	Article 7(1)(b)(i)
Article 6(1)(b), second indent	Article 7(1)(b)(ii)
Article 6(1)(c), first indent	Article 7(1)(c)(i)
Article 6(1)(c), second indent	Article 7(1)(c)(ii)
Article 6(1)(e), (f) and (g)	Article 7(1)(e), (f) and (g)
Article 6(2)	Article 7(2)
Article 7	Article 8
Article 8	Article 9
Article 9	Article 10
Article 10	Article 11
Article 11	Article 12
Article 12	Article 13
Article 13	Article 14
Article 14	Article 15
Article 15	Article 16
Article 16	Article 17
Article 17	—
Article 18	—
Article 19	Article 18(1), (2) and (3)
Article 20(1) and (2)	Article 18(4) and (5)
Article 21, first and second paragraphs	Article 18(6)

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Article 21, third paragraph	—
Article 22	Article 19
Article 23	—
—	Article 20
—	Article 21
Annex	Annex I
—	Annex II
—	Annex III

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- (1) Opinion of 20 October 2009 (not yet published in the Official Journal).
- (2) [OJ 109, 23.6.1965, p. 1859/65.](#)
- (3) See Annex II.
- (4) [OJ L 335, 13.12.2008, p. 3.](#)
- (5) [OJ L 184, 17.7.1999, p. 23.](#)

Status:

Point in time view as at 30/11/2009.

Changes to legislation:

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