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[1] Text with EEA relevance

EN

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

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

REGULATIONS

DECISIONS

EN

[1] Text with EEA relevance

(Continued on inside back cover)

I

(Legislative acts)

DIRECTIVES

DIRECTIVE 2011/35/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 5 April 2011

concerning mergers of public limited liability companies

(codification)

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 50(2)(g) thereof,

Having regard to the proposal from the European Commission,

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

Having regard to the opinion of the European Economic and Social Committee [1],

Acting in accordance with the ordinary legislative procedure [2],

Whereas:

(1) Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54(3)(g) of the Treaty concerning mergers of public limited liability companies [3] has been substantially amended several times [4]. In the interests of clarity and rationality the said Directive should be codified.

(2) The coordination provided for in Article 50(2)(g) of the Treaty and in the general programme for the abolition of restrictions on freedom of establishment [5] was begun with First Council Directive 68/151/EEC of 9 March 1968 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community [6].

(3) That coordination was continued, as regards the formation of public limited liability companies and the maintenance and alteration of their capital, with Second Council Directive 77/91/EEC of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent [7], and, as regards the annual accounts of certain types of companies, with Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies [8].

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

(5) In the context of such coordination it is particularly important that the shareholders of merging companies be kept adequately informed in as objective a manner as possible and that their rights be suitably protected. However, there is no reason to require an examination of the draft terms of a merger by an independent expert for the shareholders if all the shareholders agree that it may be dispensed with.

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[1] OJ C 51, 17.2.2011, p. 36.
[2] Position of the European Parliament of 18 January 2011 (not yet published in the Official Journal) and decision of the Council of 21 March 2011.
[3] OJ L 295, 20.10.1978, p. 36.
[4] See Annex I, Part A.
[5] OJ 2, 15.1.1962, p. 36/62.
[6] OJ L 65, 14.3.1968, p. 8.
[7] OJ L 26, 31.1.1977, p. 1.
[8] OJ L 222, 14.8.1978, p. 11.

(6) The protection of employees' rights in the event of transfers of undertakings, businesses or parts of undertakings or businesses is at present regulated by Council Directive 2001/23/EC of 12 March 2001 on the approximation of the laws of the Member States relating to the safeguarding of employees' rights in the event of transfers of undertakings, businesses or parts of undertakings or businesses ([1]).

(7) Creditors, including debenture holders, and persons having other claims on the merging companies should be protected so that the merger does not adversely affect their interests.

(8) The disclosure requirements of Directive 2009/101/EC of the European Parliament and of the Council of 16 September 2009 on coordination of safeguards which, for the protection of the interests of members and third parties, are required by Member States of companies within the meaning of the second paragraph of Article 48 of the Treaty, with a view to making such safeguards equivalent ([2]) should be extended to include mergers so that third parties are kept adequately informed.

(9) The safeguards afforded to members and third parties in connection with mergers should be extended to cover certain legal practices which in important respects are similar to merger, so that the obligation to provide such protection cannot be evaded.

(10) To ensure certainty in the law as regards relations between the companies concerned, between them and third parties, and between the members, it is necessary to limit the cases in which nullity can arise by providing that defects be remedied wherever that is possible and by restricting the period within which nullification proceedings may be commenced.

(11) This Directive should be without prejudice to the obligations of the Member States relating to the time-limits for transposition into national law of the Directives set out in Annex I, Part B,

HAVE ADOPTED THIS DIRECTIVE:

CHAPTER I

SCOPE

Article 1

1. The coordination measures laid down by this Directive shall apply to the laws, regulations and administrative provisions of the Member States relating to the following types of company:

— Belgium:

  — la société anonyme/de naamloze vennootschap,

— Bulgaria:

  — акционерно дружество,

— the Czech Republic:

  — akciová společnost,

— Denmark:

  — aktieselskaber,

— Germany:

  — die Aktiengesellschaft,

— Estonia:

  — aktsiaselts,

— Ireland:

  — public companies limited by shares, and public companies limited by guarantee having a share capital,

— Greece:

  — ανώνυμη εταιρία,

— Spain:

  — la sociedad anónima,

— France:

  — la société anonyme,

— Italy:

  — la società per azioni,

— Cyprus:

  — Δημόσιες εταιρείες περιορισμένης ευθύνης με μετοχές, δημόσιες εταιρείες περιορισμένης ευθύνης με εγγύηση που διαθέτουν μετοχικό κεφάλαιο,

— Latvia:

  — akciju sabiedrība,

— Lithuania:

  — akcinė bendrovė,

— Luxembourg:

  — la société anonyme,

— Hungary:

  — részvénytársaság,

— Malta:

  — kumpannija pubblika/public limited liability company, kumpannija privata/private limited liability company,

— the Netherlands:

  — de naamloze vennootschap,

([1]) OJ L 82, 22.3.2001, p. 16.
([2]) OJ L 258, 1.10.2009, p. 11.

— Austria:

  — die Aktiengesellschaft,

— Poland:

  — spółka akcyjna,

— Portugal:

  — a sociedade anónima,

— Romania:

  — societate pe acțiuni,

— Slovenia:

  — delniška družba,

— Slovakia:

  — akciová spoločnosť,

— Finland:

  — julkinen osakeyhtiö/publikt aktiebolag,

— Sweden:

  — aktiebolag,

— the United Kingdom:

  — public companies limited by shares, and public companies limited by guarantee having a share capital.

2. The Member States need not apply this Directive to cooperatives incorporated as one of the types of company listed in paragraph 1. In so far as the laws of the Member States make use of this option, they shall require such companies to include the word 'cooperative' in all the documents referred to in Article 5 of Directive 2009/101/EC.

3. The Member States need not apply this Directive in cases where the company or companies which are being acquired or will cease to exist are the subject of bankruptcy proceedings, proceedings relating to the winding-up of insolvent companies, judicial arrangements, compositions and analogous proceedings.

CHAPTER II

REGULATION OF MERGER BY THE ACQUISITION OF ONE OR MORE COMPANIES BY ANOTHER COMPANY AND OF MERGER BY THE FORMATION OF A NEW COMPANY

Article 2

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

Article 3

1. For the purposes of this Directive, 'merger by acquisition' shall mean the operation whereby one or more companies are wound up without going into liquidation and transfer to another all their assets and liabilities in exchange for the issue to the shareholders of the company or companies being acquired of shares in the acquiring company and a cash payment, if any, not exceeding 10 % of the nominal value of the shares so issued or, where they have no nominal value, of their accounting par value.

2. A Member State's laws may provide that merger by acquisition may also be effected where one or more of the companies being acquired is in liquidation, provided that this option is restricted to companies which have not yet begun to distribute their assets to their shareholders.

Article 4

1. For the purposes of this Directive, 'merger by the formation of a new company' shall mean the operation whereby several companies are wound up without going into liquidation and transfer to a company that they set up all their assets and liabilities in exchange for the issue to their shareholders of shares in the new company and a cash payment, if any, not exceeding 10 % of the nominal value of the shares so issued or, where they have no nominal value, of their accounting par value.

2. A Member State's laws may provide that merger by the formation of a new company may also be effected where one or more of the companies which are ceasing to exist is in liquidation, provided that this option is restricted to companies which have not yet begun to distribute their assets to their shareholders.

CHAPTER III

MERGER BY ACQUISITION

Article 5

1. The administrative or management bodies of the merging companies shall draw up draft terms of merger in writing.

2. Draft terms of merger shall specify at least:

(a) the type, name and registered office of each of the merging companies;

(b) the share exchange ratio and the amount of any cash payment;

(c) the terms relating to the allotment of shares in the acquiring company;

(d) the date from which the holding of such shares entitles the holders to participate in profits and any special conditions affecting that entitlement;

(e) the date from which the transactions of the company being acquired shall be treated for accounting purposes as being those of the acquiring company;

(f) the rights conferred by the acquiring company on the holders of shares to which special rights are attached and the holders of securities other than shares, or the measures proposed concerning them;

(g) any special advantage granted to the experts referred to in Article 10(1) and members of the merging companies' administrative, management, supervisory or controlling bodies.

Article 6

Draft terms of merger must be published in the manner prescribed by the laws of each Member State in accordance with Article 3 of Directive 2009/101/EC, for each of the merging companies, at least 1 month before the date fixed for the general meeting which is to decide thereon.

Any of the merging companies shall be exempt from the publication requirement laid down in Article 3 of Directive 2009/101/EC if, for a continuous period beginning at least 1 month before the day fixed for the general meeting which is to decide on the draft terms of merger and ending not earlier than the conclusion of that meeting, it makes the draft terms of such merger available on its website free of charge for the public. Member States shall not subject that exemption to any requirements or constraints other than those which are necessary in order to ensure the security of the website and the authenticity of the documents, and may impose such requirements or constraints only to the extent that they are proportionate in order to achieve those objectives.

By way of derogation from the second paragraph of this Article, Member States may require that publication be effected via the central electronic platform referred to in Article 3(5) of Directive 2009/101/EC. Member States may alternatively require that such publication be made on any other website designated by them for that purpose. Where Member States avail themselves of one of those possibilities, they shall ensure that companies are not charged a specific fee for such publication.

Where a website other than the central electronic platform is used, a reference giving access to that website shall be published on the central electronic platform at least 1 month before the day fixed for the general meeting. That reference shall include the date of publication of the draft terms of merger on the website and shall be accessible to the public free of charge. Companies shall not be charged a specific fee for such publication.

The prohibition precluding the charging to companies of a specific fee for publication, laid down in the third and fourth paragraphs, shall not affect the ability of Member States to pass on to companies the costs in respect of the central electronic platform.

Member States may require companies to maintain the information for a specific period after the general meeting on their website or, where applicable, on the central electronic platform or the other website designated by the Member State concerned. Member States may determine the consequences of temporary disruption of access to the website or to the central electronic platform, caused by technical or other factors.

Article 7

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

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

2. Where there is more than one class of shares, the decision concerning a merger shall be subject to a separate vote by at least each class of shareholders whose rights are affected by the transaction.

3. The decision shall cover both the approval of the draft terms of merger and any alterations to the memorandum and articles of association necessitated by the merger.

Article 8

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

(a) the publication provided for in Article 6 must be effected, for the acquiring company, at least 1 month before the date fixed for the general meeting of the company or companies being acquired which is to decide on the draft terms of merger;

(b) at least 1 month before the date specified in point (a), all shareholders of the acquiring company must be entitled to inspect the documents specified in Article 11(1) at the registered office of the acquiring company;

(c) one or more shareholders of the acquiring company holding a minimum percentage of the subscribed capital must be entitled to require that a general meeting of the acquiring company be called to decide whether to approve the merger; this minimum percentage may not be fixed at more than 5 %. Member States may, however, provide for the exclusion of non-voting shares from this calculation.

For the purposes of point (b) of the first paragraph, Article 11(2), (3) and (4) shall apply.

Article 9

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

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

2. The administrative or management bodies of each of the companies involved shall inform the general meeting of their company and the administrative or management bodies of the other companies involved so that the latter may inform their respective general meetings of any material change in the assets and liabilities between the date of preparation of the draft terms of merger and the date of the general meetings which are to decide on the draft terms of merger.

3. Member States may provide that the report referred to in paragraph 1 and/or the information referred to in paragraph 2 shall not be required if all the shareholders and the holders of other securities conferring the right to vote of each of the companies involved in the merger have so agreed.

Article 10

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

2. In the report mentioned in paragraph 1 the experts must in any case state whether in their opinion the share exchange ratio is fair and reasonable. Their statement must at least:

(a) indicate the method or methods used to arrive at the share exchange ratio proposed;

(b) state whether such method or methods are adequate in the case in question, indicate the values arrived at using each such method and give an opinion on the relative importance attributed to such methods in arriving at the value decided on.

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

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

4. Neither an examination of the draft terms of merger nor an expert report shall be required if all the shareholders and the holders of other securities conferring the right to vote of each of the companies involved in the merger have so agreed.

Article 11

1. All shareholders shall be entitled to inspect at least the following documents at the registered office at least 1 month before the date fixed for the general meeting which is to decide on the draft terms of merger:

(a) the draft terms of merger;

(b) the annual accounts and annual reports of the merging companies for the preceding three financial years;

(c) where applicable, an accounting statement drawn up as at a date which must not be earlier than the first day of the third month preceding the date of the draft terms of merger, if the latest annual accounts relate to a financial year which ended more than 6 months before that date;

(d) where applicable, the reports of the administrative or management bodies of the merging companies provided for in Article 9;

(e) where applicable, the report referred to in Article 10(1).

For the purposes of point (c) of the first subparagraph, an accounting statement shall not be required if the company publishes a half-yearly financial report in accordance with Article 5 of Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market [1] and makes it available to shareholders in accordance with this paragraph. Furthermore, Member States may provide that an accounting statement shall not be required if all the shareholders and the holders of other securities conferring the right to vote of each of the companies involved in the merger have so agreed.

[1] OJ L 390, 31.12.2004, p. 38.

2. The accounting statement provided for in point (c) of the first subparagraph of paragraph 1 shall be drawn up using the same methods and the same layout as the last annual balance sheet.

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

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

(b) the valuations shown in the last balance sheet are to be altered only to reflect entries in the books of account; the following shall nevertheless be taken into account:

— interim depreciation and provisions,

— material changes in actual value not shown in the books.

3. Every shareholder shall be entitled to obtain, on request and free of charge, full or, if so desired, partial copies of the documents referred to in paragraph 1.

Where a shareholder has consented to the use by the company of electronic means for conveying information, such copies may be provided by electronic mail.

4. A company shall be exempt from the requirement to make the documents referred to in paragraph 1 available at its registered office if, for a continuous period beginning at least 1 month before the day fixed for the general meeting which is to decide on the draft terms of merger and ending not earlier than the conclusion of that meeting, it makes them available on its website. Member States shall not subject that exemption to any requirements or constraints other than those which are necessary in order to ensure the security of the website and the authenticity of the documents and may impose such requirements or constraints only to the extent that they are proportionate in order to achieve those objectives.

Paragraph 3 shall not apply if the website gives shareholders the possibility, throughout the period referred to in the first subparagraph of this paragraph, of downloading and printing the documents referred to in paragraph 1. However, in that case Member States may provide that the company is to make those documents available at its registered office for consultation by the shareholders.

Member States may require companies to maintain the information on their website for a specific period after the general meeting. Member States may determine the consequences of temporary disruption of access to the website caused by technical or other factors.

Article 12

Protection of the rights of the employees of each of the merging companies shall be regulated in accordance with Directive 2001/23/EC.

Article 13

1. The laws of the Member States must provide for an adequate system of protection of the interests of creditors of the merging companies whose claims antedate the publication of the draft terms of merger and have not fallen due at the time of such publication.

2. To that end, the laws of the Member States shall at least provide that such creditors shall be entitled to obtain adequate safeguards where the financial situation of the merging companies makes such protection necessary and where those creditors do not already have such safeguards.

Member States shall lay down the conditions for the protection provided for in paragraph 1 and in the first subparagraph of this paragraph. In any event, Member States shall ensure that the creditors are authorised to apply to the appropriate administrative or judicial authority for adequate safeguards provided that they can credibly demonstrate that due to the merger the satisfaction of their claims is at stake and that no adequate safeguards have been obtained from the company.

3. Such protection may be different for the creditors of the acquiring company and for those of the company being acquired.

Article 14

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

Article 15

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

Article 16

1. Where the laws of a Member State do not provide for judicial or administrative preventive supervision of the legality of mergers, or where such supervision does not extend to all the legal acts required for a merger, the minutes of the general meetings which decide on the merger and, where appropriate, the merger contract subsequent to such general meetings shall be drawn up and certified in due legal form. In cases where the merger need not be approved by the general meetings of all the merging companies, the draft terms of merger must be drawn up and certified in due legal form.

2. The notary or the authority competent to draw up and certify the document in due legal form must check and certify the existence and validity of the legal acts and formalities required of the company for which that notary or authority is acting and of the draft terms of merger.

Article 17

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

Article 18

1. A merger must be publicised in the manner prescribed by the laws of each Member State, in accordance with Article 3 of Directive 2009/101/EC, in respect of each of the merging companies.

2. The acquiring company may itself carry out the publication formalities relating to the company or companies being acquired.

Article 19

1. A merger shall have the following consequences *ipso jure* and simultaneously:

(a) the transfer, both as between the company being acquired and the acquiring company and as regards third parties, to the acquiring company of all the assets and liabilities of the company being acquired;

(b) the shareholders of the company being acquired become shareholders of the acquiring company;

(c) the company being acquired ceases to exist.

2. No shares in the acquiring company shall be exchanged for shares in the company being acquired held either:

(a) by the acquiring company itself or through a person acting in his own name but on its behalf; or

(b) by the company being acquired itself or through a person acting in his own name but on its behalf.

3. The foregoing shall not affect the laws of Member States which require the completion of special formalities for the transfer of certain assets, rights and obligations by the acquired company to be effective as against third parties. The acquiring company may carry out these formalities itself; however, the laws of the Member States may permit the company being acquired to continue to carry out these formalities for a limited period which cannot, save in exceptional cases, be fixed at more than 6 months from the date on which the merger takes effect.

Article 20

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

Article 21

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

Article 22

1. The laws of the Member States may lay down nullity rules for mergers in accordance with the following conditions only:

(a) nullity must be ordered in a court judgment;

(b) mergers which have taken effect pursuant to Article 17 may be declared void only if there has been no judicial or administrative preventive supervision of their legality, or if they have not been drawn up and certified in due legal form, or if it is shown that the decision of the general meeting is void or voidable under national law;

(c) nullification proceedings may not be initiated more than 6 months after the date on which the merger becomes effective as against the person alleging nullity or if the situation has been rectified;

(d) where it is possible to remedy a defect liable to render a merger void, the competent court shall grant the companies involved a period of time within which to rectify the situation;

(e) a judgment declaring a merger void shall be published in the manner prescribed by the laws of each Member State in accordance with Article 3 of Directive 2009/101/EC;

(f) where the laws of a Member State permit a third party to challenge such a judgment, that party may do so only within 6 months of publication of the judgment in the manner prescribed by Directive 2009/101/EC;

(g) a judgment declaring a merger void shall not of itself affect the validity of obligations owed by or in relation to the acquiring company which arose before the judgment was published and after the date on which the merger takes effect;

(h) companies which have been parties to a merger shall be jointly and severally liable in respect of the obligations of the acquiring company referred to in point (g).

2. By way of derogation from point (a) of paragraph 1, the laws of a Member State may also provide for the nullity of a merger to be ordered by an administrative authority if an appeal against such a decision lies to a court. Point (b) and points (d) to (h) of paragraph 1 shall apply by analogy to the administrative authority. Such nullification proceedings may not be initiated more than 6 months after the date on which the merger takes effect.

3. The laws of the Member States on the nullity of a merger pronounced following any supervision other than judicial or administrative preventive supervision of legality shall not be affected.

CHAPTER IV

MERGER BY FORMATION OF A NEW COMPANY

Article 23

1. Articles 5, 6 and 7 and Articles 9 to 22 of this Directive shall apply, without prejudice to Articles 12 and 13 of Directive 2009/101/EC, to merger by formation of a new company. For this purpose, 'merging companies' and 'company being acquired' shall mean the companies which will cease to exist, and 'acquiring company' shall mean the new company.

Point (a) of Article 5(2) of this Directive shall also apply to the new company.

2. The draft terms of merger and, if they are contained in a separate document, the memorandum or draft memorandum of association and the articles or draft articles of association of the new company shall be approved at a general meeting of each of the companies that will cease to exist.

CHAPTER V

ACQUISITION OF ONE COMPANY BY ANOTHER WHICH HOLDS 90 % OR MORE OF ITS SHARES

Article 24

Member States shall make provision, in respect of companies governed by their laws, for the operation whereby one or more companies are wound up without going into liquidation and transfer all their assets and liabilities to another company which is the holder of all their shares and other securities conferring the right to vote at general meetings. Such operations shall be regulated by the provisions of Chapter III. However, Member States shall not impose the requirements set out in points (b), (c) and (d) of Article 5(2), Articles 9 and 10, points (d) and (e) of Article 11(1), point (b) of Article 19(1) and Articles 20 and 21.

Article 25

Member States shall not apply Article 7 to the operations referred to in Article 24 if the following conditions are fulfilled:

(a) the publication provided for in Article 6 must be effected, as regards each company involved in the operation, at least 1 month before the operation takes effect;

(b) at least 1 month before the operation takes effect, all shareholders of the acquiring company must be entitled to inspect the documents referred to in points (a), (b) and (c) of Article 11(1) at the company's registered office;

(c) point (c) of the first paragraph of Article 8 must apply.

For the purposes of point (b) of the first paragraph of this Article, Article 11(2), (3) and (4) shall apply.

Article 26

The Member States may apply Articles 24 and 25 to operations whereby one or more companies are wound up without going into liquidation and transfer all their assets and liabilities to another company, if all the shares and other securities specified in Article 24 of the company or companies being acquired are held by the acquiring company and/or by persons holding those shares and securities in their own names but on behalf of that company.

Article 27

Where a merger by acquisition is carried out by a company which holds 90 % or more, but not all, of the shares and other securities conferring the right to vote at general meetings of the company or companies being acquired, Member States shall not require approval of the merger by the general meeting of the acquiring company if the following conditions are fulfilled:

(a) the publication provided for in Article 6 must be effected, as regards the acquiring company, at least 1 month before the date fixed for the general meeting of the company or companies being acquired which is to decide on the draft terms of merger;

(b) at least 1 month before the date specified in point (a), all shareholders of the acquiring company must be entitled to inspect the documents specified in points (a), (b) and, where applicable, (c), (d) and (e) of Article 11(1) at the company's registered office;

(c) point (c) of the first paragraph of Article 8 must apply.

For the purposes of point (b) of the first paragraph of this Article, Article 11(2), (3) and (4) shall apply.

Article 28

Member States shall not impose the requirements set out in Articles 9, 10 and 11 in the case of a merger within the meaning of Article 27 if the following conditions are fulfilled:

(a) the minority shareholders of the company being acquired must be entitled to have their shares acquired by the acquiring company;

(b) if they exercise that right, they must be entitled to receive consideration corresponding to the value of their shares;

(c) in the event of disagreement regarding such consideration, it must be possible for the value of the consideration to be determined by a court or by an administrative authority designated by the Member State for that purpose.

A Member State need not apply the first paragraph if the laws of that Member State entitle the acquiring company, without a previous public takeover offer, to require all the holders of the remaining securities of the company or companies to be acquired to sell those securities to it prior to the merger at a fair price.

Article 29

The Member States may apply Articles 27 and 28 to operations whereby one or more companies are wound up without going into liquidation and transfer all their assets and liabilities to another company, if 90 % or more, but not all, of the shares and other securities referred to in Article 27 of the company or companies being acquired are held by that acquiring company and/or by persons holding those shares and securities in their own names but on behalf of that company.

CHAPTER VI

OTHER OPERATIONS TREATED AS MERGERS

Article 30

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

Article 31

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

CHAPTER VII

FINAL PROVISIONS

Article 32

Directive 78/855/EEC, as amended by the acts listed in Annex I, Part A, is hereby repealed, without prejudice to the obligations of the Member States relating to the time-limits for transposition into national law of the Directives set out in Annex I, Part B.

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

Article 33

This Directive shall enter into force on 1 July 2011.

Article 34

This Directive is addressed to the Member States.

Done at Strasbourg, 5 April 2011.

For the European Parliament	*For the Council*
The President	*The President*
J. BUZEK	GYŐRI E.

ANNEX I

PART A

Repealed Directive with list of its successive amendments

(referred to in Article 32)

Council Directive 78/855/EEC (OJ L 295, 20.10.1978, p. 36)	
Annex I, point III. C, to the 1979 Act of Accession (OJ L 291, 19.11.1979, p. 89)	
Annex I, point II. d), to the 1985 Act of Accession (OJ L 302, 15.11.1985, p. 157)	
Annex I, point XI.A.3., to the 1994 Act of Accession (OJ C 241, 29.8.1994, p. 194)	
Annex II, point 4.A.3, to the 2003 Act of Accession (OJ L 236, 23.9.2003, p. 338)	
Council Directive 2006/99/EC (OJ L 363, 20.12.2006, p. 137)	Only as regards the reference to Directive 78/855/EEC in Article 1 and Annex, Section A. 3
Directive 2007/63/EC of the European Parliament and of the Council (OJ L 300, 17.11.2007, p. 47)	Article 2 only
Directive 2009/109/EC of the European Parliament and of the Council (OJ L 259, 2.10.2009, p. 14)	Article 2 only

PART B

List of time-limits for transposition into national law

(referred to in Article 32)

Directive	Time-limit for transposition
78/855/EEC	13 October 1981
2006/99/EC	1 January 2007
2007/63/EC	31 December 2008
2009/109/EC	30 June 2011

ANNEX II

Correlation table

Directive 78/855/EEC	This Directive
Article 1	Article 1
Articles 2-4	Articles 2-4
Articles 5-22	Articles 5-22
Article 23(1)	Article 23(1), first subparagraph
Article 23(2)	Article 23(1), second subparagraph
Article 23(3)	Article 23(2)
Articles 24-29	Articles 24-29
Articles 30-31	Articles 30-31
Article 32	—
—	Article 32
—	Article 33
Article 33	Article 34
—	Annex I
—	Annex II

II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION

of 11 April 2011

on the signing, on behalf of the European Union, of the Agreement in the form of an Exchange of Letters between the European Union and New Zealand pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union

(2011/255/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4), in conjunction with Article 218(5) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) On 29 January 2007, the Council authorised the Commission to open negotiations with certain other Members of the World Trade Organization under Article XXIV:6 of the General Agreement on Tariffs and Trade (GATT) 1994 in the course of the accessions to the European Union of the Republic of Bulgaria and Romania.

(2) Negotiations have been conducted by the Commission within the framework of the negotiating directives adopted by the Council.

(3) These negotiations have been concluded and the Agreement in the form of an Exchange of Letters between the European Union and New Zealand pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union (the Agreement) was initialled on 7 September 2010.

(4) The Agreement should be signed,

HAS ADOPTED THIS DECISION:

Article 1

The signing of the Agreement in the form of an Exchange of Letters between the European Union and New Zealand pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union (the Agreement) is hereby approved on behalf of the Union, subject to the conclusion of the Agreement [1].

Article 2

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Agreement on behalf of the Union.

Article 3

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

Done at Luxembourg, 11 April 2011.

For the Council
The President
PINTÉR S.

[1] The text of the Agreement will be published together with the decision on its conclusion.

COUNCIL DECISION

of 11 April 2011

on the signing, on behalf of the European Union, of the Agreement in the form of an Exchange of Letters between the European Union and the Argentine Republic pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union

(2011/256/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4), in conjunction with Article 218(5) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) On 29 January 2007 the Council authorised the Commission to open negotiations with certain other Members of the World Trade Organization under Article XXIV:6 of the General Agreement on Tariffs and Trade (GATT) 1994 in the course of the accessions to the European Union of the Republic of Bulgaria and Romania.

(2) Negotiations have been conducted by the Commission within the framework of the negotiating directives adopted by the Council.

(3) These negotiations have been concluded and the Agreement in the form of an Exchange of Letters between the European Union and the Argentine Republic pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union (the Agreement) was initialled on 22 September 2010.

(4) The Agreement should be signed,

HAS ADOPTED THIS DECISION:

Article 1

The signing of the Agreement in the form of an Exchange of Letters between the European Union and the Argentine Republic pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Republic of Bulgaria and Romania in the course of their accession to the European Union (the Agreement) is hereby approved on behalf of the Union, subject to the conclusion of the Agreement [1].

Article 2

The President of the Council is hereby authorised to designate the person(s) empowered to sign the Agreement on behalf of the Union.

Article 3

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

Done at Luxembourg, 11 April 2011.

For the Council
The President
PINTÉR S.

[1] The text of the Agreement will be published together with the decision on its conclusion.

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 413/2011

of 28 April 2011

amending Regulation (EC) No 1580/2007 as regards the trigger levels for additional duties on cucumbers and cherries, other than sour cherries

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) [1], and in particular Article 143(b) in conjunction with Article 4 thereof,

Whereas:

(1) Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector [2] provides for surveillance of imports of the products listed in Annex XVII thereto. That surveillance is to be carried out in accordance with the rules laid down in Article 308d of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code [3].

(2) For the purposes of Article 5(4) of the Agreement on Agriculture [4] concluded during the Uruguay Round of multilateral trade negotiations and in the light of the latest data available for 2008, 2009 and 2010, the trigger levels for additional duties of cucumbers and cherries other than sour cherries should be adjusted.

(3) Regulation (EC) No 1580/2007 should therefore be amended accordingly.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

Annex XVII to Regulation (EC) No 1580/2007 is replaced by the text set out in the Annex to this Regulation.

Article 2

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

It shall apply from 1 May 2011.

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

Done at Brussels, 28 April 2011.

For the Commission
The President
José Manuel BARROSO

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[1] OJ L 299, 16.11.2007, p. 1.
[2] OJ L 350, 31.12.2007, p. 1.
[3] OJ L 253, 11.10.1993, p. 1.
[4] OJ L 336, 23.12.1994, p. 22.

ANNEX

'ANNEX XVII

ADDITIONAL IMPORT DUTIES: TITLE IV, CHAPTER II, SECTION 2

Without prejudice to the rules governing the interpretation of the Combined Nomenclature, the description of the products is deemed to be indicative only. The scope of the additional duties for the purposes of this Annex is determined by the scope of the CN codes as they stand at the time of the adoption of this Regulation.

Order number	CN code	Description	Period of application	Trigger level (tonnes)
78.0015	0702 00 00	Tomatoes	From 1 October to 31 May	1 215 717
78.0020			From 1 June to 30 September	966 474
78.0065	0707 00 05	Cucumbers	From 1 May to 31 October	31 289
78.0075			From 1 November to 30 April	26 583
78.0085	0709 90 80	Globe artichokes	From 1 November to 30 June	17 258
78.0100	0709 90 70	Courgettes	From 1 January to 31 December	57 955
78.0110	0805 10 20	Oranges	From 1 December to 31 May	368 535
78.0120	0805 20 10	Clementines	From 1 November to end of February	175 110
78.0130	0805 20 30 0805 20 50 0805 20 70 0805 20 90	Mandarins (including tangerines and satsumas); wilkings and similar citrus hybrids	From 1 November to end of February	115 625
78.0155	0805 50 10	Lemons	From 1 June to 31 December	329 872
78.0160			From 1 January to 31 May	120 619
78.0170	0806 10 10	Table grapes	From 21 July to 20 November	146 510
78.0175	0808 10 80	Apples	From 1 January to 31 August	916 384
78.0180			From 1 September to 31 December	95 396
78.0220	0808 20 50	Pears	From 1 January to 30 April	291 094
78.0235			From 1 July to 31 December	93 666
78.0250	0809 10 00	Apricots	From 1 June to 31 July	49 314
78.0265	0809 20 95	Cherries, other than sour cherries	From 21 May to 10 August	30 783
78.0270	0809 30	Peaches, including nectarines	From 11 June to 30 September	6 867
78.0280	0809 40 05	Plums	From 11 June to 30 September	57 764'

COMMISSION IMPLEMENTING REGULATION (EU) No 414/2011

of 26 April 2011

entering a name in the register of protected designations of origin and protected geographical indications (Φιρίκι Πηλίου (Firiki Piliou) (PDO))

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs [1], and in particular the first subparagraph of Article 7(4) thereof,

Whereas:

(1) Pursuant to the first subparagraph of Article 6(2) and in accordance with Article 17(2) of Regulation (EC) No 510/2006, Greece's application to register the name 'Φιρίκι Πηλίου (Firiki Piliou)' was published in the *Official Journal of the European Union* [2].

(2) As no statement of objection under Article 7 of Regulation (EC) No 510/2006 has been received by the Commission, that name should be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name contained in the Annex to this Regulation is hereby entered in the register.

Article 2

This Regulation shall enter into force on the 20th 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, 26 April 2011.

For the Commission,
On behalf of the President,
Dacian CIOLOŞ
Member of the Commission

[1] OJ L 93, 31.3.2006, p. 12.
[2] OJ C 222, 17.8.2010, p. 9.

ANNEX

Agricultural products intended for human consumption listed in Annex I to the Treaty:

Class 1.6. Fruit, vegetables and cereals, fresh or processed

GREECE

Φιρίκι Πηλίου (Firiki Piliou) (PDO)

COMMISSION IMPLEMENTING REGULATION (EU) No 415/2011

of 26 April 2011

entering a name in the register of protected designations of origin and protected geographical indications (Lapin Poron kylmäsavuliha (PDO))

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs [1], and in particular the first subparagraph of Article 7(4) thereof,

Whereas:

(1) Pursuant to the first subparagraph of Article 6(2) of Regulation (EC) No 510/2006, Finland's application to register the name 'Lapin Poron kylmäsavuliha' was published in the *Official Journal of the European Union* [2].

(2) As no statement of objection under Article 7 of Regulation (EC) No 510/2006 has been received by the Commission, that name should be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name contained in the Annex to this Regulation is hereby entered in the register.

Article 2

This Regulation shall enter into force on the 20th 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, 26 April 2011.

For the Commission,
On behalf of the President,
Dacian CIOLOŞ
Member of the Commission

[1] OJ L 93, 31.3.2006, p. 12.
[2] OJ C 225, 20.8.2010, p. 12.

ANNEX

Agricultural products intended for human consumption listed in Annex I to the Treaty:

Class 1.2. Meat products (cooked, salted, smoked, etc.)

FINLAND

Lapin Poron kylmäsavuliha (PDO)

COMMISSION IMPLEMENTING REGULATION (EU) No 416/2011

of 26 April 2011

approving a non-minor amendment to the specification for a name entered in the register of protected designations of origin and protected geographical indications (Valle d'Aosta Lard d'Arnad/Vallée d'Aoste Lard d'Arnad (PDO))

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 510/2006 of 20 March 2006 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs [1], and in particular the first subparagraph of Article 7(4) thereof,

Whereas:

(1) Pursuant to the first subparagraph of Article 9(1) of Regulation (EC) No 510/2006 and in accordance with Article 17(2) thereof, the Commission has examined Italy's application for the approval of amendments to the specification for the protected designation of origin 'Valle d'Aosta Lard d'Arnad/Vallée d'Aoste Lard d'Arnad', registered under Commission Regulation (EC) No 1107/96 [2], as amended by Regulation (EC) No 1263/96 [3].

(2) Since the amendments in question are not minor within the meaning of Article 9 of Regulation (EC) No 510/2006, the Commission published the amendment application in the *Official Journal of the European Union* [4], as required by the first subparagraph of Article 6(2) of that Regulation. As no statement of objection within the meaning of Article 7 of Regulation (EC) No 510/2006 has been sent to the Commission, the amendments should be approved,

HAS ADOPTED THIS REGULATION:

Article 1

The amendments to the specification published in the *Official Journal of the European Union* regarding the name in the Annex to this Regulation are hereby approved.

Article 2

This Regulation shall enter into force on the 20th 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, 26 April 2011.

For the Commission,
On behalf of the President,
Dacian CIOLOȘ
Member of the Commission

[1] OJ L 93, 31.3.2006, p. 12.
[2] OJ L 148, 21.6.1996, p. 1.
[3] OJ L 163, 2.7.1996, p. 19.
[4] OJ C 222, 17.8.2010, p. 14.

ANNEX

Agricultural products intended for human consumption listed in Annex I to the Treaty:

Class 1.2. Meat products (cooked, salted, smoked, etc.)

ITALY

Valle d'Aosta Lard d'Arnad/Vallée d'Aoste Lard d'Arnad (PDO)

COMMISSION IMPLEMENTING REGULATION (EU) No 417/2011

of 28 April 2011

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

THE EUROPEAN COMMISSION,

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

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

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules for Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector [2], and in particular Article 138(1) thereof,

Whereas:

Regulation (EC) No 1580/2007 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XV, Part A thereto,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 29 April 2011.

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

Done at Brussels, 28 April 2011.

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

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[1] OJ L 299, 16.11.2007, p. 1.
[2] OJ L 350, 31.12.2007, p. 1.

ANNEX

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

(EUR/100 kg)

CN code	Third country code (1)	Standard import value
0702 00 00	JO	78,3
	MA	39,7
	TN	118,7
	TR	82,8
	ZZ	79,9
0707 00 05	AL	107,4
	EG	152,2
	TR	132,0
	ZZ	130,5
0709 90 70	JO	78,3
	MA	78,8
	TR	108,8
	ZZ	88,6
0709 90 80	EC	33,0
	ZZ	33,0
0805 10 20	EG	49,5
	IL	67,9
	MA	45,2
	TN	50,6
	TR	78,1
	ZZ	58,3
0805 50 10	TR	45,4
	ZZ	45,4
0808 10 80	AR	82,3
	BR	70,9
	CA	111,8
	CL	79,3
	CN	105,8
	MK	50,2
	NZ	111,4
	US	128,6
	UY	62,0
	ZA	81,9
	ZZ	88,4
0808 20 50	AR	94,8
	CL	103,2
	CN	72,3
	ZA	100,0
	ZZ	92,6

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

COMMISSION IMPLEMENTING REGULATION (EU) No 418/2011

of 28 April 2011

amending the representative prices and additional import duties for certain products in the sugar sector fixed by Regulation (EU) No 867/2010 for the 2010/11 marketing year

THE EUROPEAN COMMISSION,

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

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

Having regard to Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector ([2]), and in particular Article 36(2), second subparagraph, second sentence thereof,

Whereas:

(1) The representative prices and additional duties applicable to imports of white sugar, raw sugar and certain syrups for the 2010/11 marketing year are fixed by Commission Regulation (EU) No 867/2010 ([3]). These prices and duties have been last amended by Commission Regulation (EU) No 385/2011 ([4]).

(2) The data currently available to the Commission indicate that those amounts should be amended in accordance with the rules and procedures laid down in Regulation (EC) No 951/2006,

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and additional duties applicable to imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EU) No 867/2010 for the 2010/11, marketing year, are hereby amended as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 29 April 2011.

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

Done at Brussels, 28 April 2011.

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

([1]) OJ L 299, 16.11.2007, p. 1.
([2]) OJ L 178, 1.7.2006, p. 24.
([3]) OJ L 259, 1.10.2010, p. 3.
([4]) OJ L 103, 19.4.2011, p. 104.

ANNEX

Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 29 April 2011

(EUR)

CN code	Representative price per 100 kg net of the product concerned	Additional duty per 100 kg net of the product concerned
1701 11 10 (1)	44,04	0,00
1701 11 90 (1)	44,04	1,69
1701 12 10 (1)	44,04	0,00
1701 12 90 (1)	44,04	1,40
1701 91 00 (2)	43,83	4,32
1701 99 10 (2)	43,83	1,19
1701 99 90 (2)	43,83	1,19
1702 90 95 (3)	0,44	0,25

(1) For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.
(2) For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.
(3) Per 1 % sucrose content.

DECISIONS

COUNCIL DECISION

of 7 March 2011

amending Decision 2010/320/EU addressed to Greece with a view to reinforcing and deepening the fiscal surveillance and giving notice to Greece to take measures for the deficit reduction judged necessary to remedy the situation of excessive deficit

(2011/257/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 126(9) and Article 136 thereof,

Having regard to the recommendation from the European Commission,

Whereas:

(1) Article 136(1)(a) of the Treaty on the Functioning of the European Union (TFEU) foresees the possibility of adopting measures specific to the Member States whose currency is the euro with a view to strengthening the coordination and surveillance of their budgetary discipline.

(2) Article 126 TFEU establishes that Member States shall avoid excessive government deficits and sets out the excessive deficit procedure to that effect. The Stability and Growth Pact, which in its corrective arm implements the excessive deficit procedure, provides the framework supporting government policies for a prompt return to sound budgetary positions taking account of the economic situation.

(3) On 27 April 2009, the Council decided, in accordance with Article 104(6) of the Treaty establishing the European Community, that an excessive deficit existed in Greece.

(4) On 10 May 2010, the Council adopted Decision 2010/320/EU [1] (hereinafter 'the Decision') addressed to Greece under Article 126(9) and Article 136 TFEU with a view to reinforcing and deepening the fiscal surveillance and giving notice to Greece to take measures for the deficit reduction judged necessary to remedy the situation of excessive deficit at the latest by the deadline of 2014. The Council established the following path for the deficit correction: government deficits not exceeding EUR 18 508 million in 2010, EUR 17 065 million in 2011, EUR 14 916 million in 2012, EUR 11 399 million in 2013 and EUR 6 385 million in 2014.

(5) According to the forecast available at the time the Council adopted the Decision, real GDP was expected to contract by 4 % in 2010 and 2½ % in 2011, and recover afterwards, with growth rates of 1,1 % in 2012, and 2,1 % in 2013 and in 2014. GDP deflator was expected to be 1,2 %, – 0,5 %, 1,0 %, 0,7 % and 1,0 % for the years 2010 to 2014, respectively. Given economic developments, real GDP is now expected to contract by 4½ % in 2010 and 3 % in 2011 and recover afterwards with growth rates of 1,1 % in 2012, and 2,1 % in 2013 and in 2014. GDP deflators are now expected to be 3,0 %, 1,6 %, 0,4 %, 0,8 % and 1,2 % from 2010 to 2014, respectively.

(6) On 12 February 2011, Greece submitted to the Council and the Commission a report outlining the policy measures taken to comply with the Decision. The Commission assessed the report and concluded that Greece is satisfactorily complying with the Decision. However, the deficit target for 2011 must not be missed, as happened in 2010.

(7) In light of the above considerations, it appears appropriate to amend the Decision in a number of respects, while keeping unchanged the deadline for the correction of the excessive deficit and the adjustment path for the government deficit and the increase of government debt in nominal terms,

HAS ADOPTED THIS DECISION:

Article 1

Decision 2010/320/EU is amended as follows:

(1) in Article 2(4), point (c) is replaced by the following:

'(c) the government clears payment of arrears accumulated in 2010 and reduces those of previous years;';

[1] OJ L 145, 11.6.2010, p. 6.

(2) in Article 2(4), point (d) is replaced by the following:

'(d) a medium-term budgetary strategy plan which identifies permanent fiscal consolidation measures of at least 8 % of GDP (some of which have already been identified in May 2010), plus a contingency reserve, that will ensure the achievement of deficit targets up to 2014, and that the debt-to-GDP ratio is put on a sustainable downward path. The strategy plan will be published for public consultation before end March. The medium-term strategy plan includes, in particular: prudent macroeconomic forecasts; baseline revenue and expenditure projections for the state and for the other government entities; a description of permanent fiscal measures, their timing and their quantification; annual spending ceilings for each ministry and fiscal targets for other government entities through 2014; post-measures fiscal projections for general government in line with the deficit and debt targets; longer-term debt projections based on prudent macro-economic projections, stable primary surpluses from 2014 on; and privatisation plans. The medium-term strategy plan will be articulated with the ongoing healthcare and pension reforms and with specific sectoral plans. The sectoral plans (draft plans to be available by end March), will cover in particular: tax policy reforms; state-owned enterprises; extra budgetary funds (legal entities of the public sector and earmarked accounts); public wage bill; and public administration; social spending; public investment and military spending. Each sectoral plan will be managed by interministerial taskforces;';

(3) in Article 2(4), point (e) is replaced by the following:

'(e) an anti-evasion plan which includes quantitative performance indicators to hold revenue administration accountable; legislation to streamline the administrative tax dispute and judicial appeal processes and the required acts and procedures to better address misconduct, corruption and poor performance of tax officials, including prosecution in cases of breach of duty; and publication of monthly reports of the five anti-evasion taskforces, including a set of progress indicators;';

(4) in Article 2(4), point (f) is replaced by the following:

'(f) a detailed action plan with a timeline to complete and implement the simplified remuneration system; preparation of a medium-term human resource plan for the period up to 2013 in line with the rule of 1 recruitment for 5 exits, also specifying plans to reallocate qualified staff to priority areas; and publication of monthly data on staff movements (entries, exits, transfers among entities) of the several government departments;';

(5) in Article 2(4), point (g) is replaced by the following:

'(g) implementation of the comprehensive reform of the health care system started in 2010 with the objective to keep public health expenditure at or below 6 % of GDP; measures yielding savings on pharmaceuticals of at least EUR 2 billion relative to the 2010 level, of which at least EUR 1 billion in 2011; improvement in the accounting and billing systems of hospitals, through: finalising the introduction of double-entry accrual accounting systems in all hospitals; the use of the uniform coding system and a common registry for medical supplies; the calculation of stocks and flows of medical supplies in all the hospitals using the uniform coding system for medical supplies; and the timely invoicing of treatment costs (no later than 2 months) to Greek social security funds, other Member States and private health insurers; and ensure that at least 50 % of the volume of medicines used by public hospitals by the end of 2011 is composed of generics and off-patent medicines by making it compulsory for all public hospitals to procure pharmaceutical products by active substance;';

(6) in Article 2(4), point (h) is replaced by the following:

'(h) with the aim of fighting waste and mismanagement in state-owned companies and yield fiscal savings of at least EUR 800 million, an act that: cuts primary remuneration in public enterprises by at least 10 % at company level; limits secondary remuneration to 10 % of primary remuneration; establishes a ceiling of EUR 4 000 per month for gross earnings (12 payments per year); increases urban transport tariffs by at least 30 %; actions that reduce operational expenditure in public companies between 15 % to 25 %; and an act for the restructuring of the OASA;';

(7) in Article 2(4), point (k) is replaced by the following:

'(k) adoption of a law to establish the Single Public Procurement Authority in line with the Action Plan; and development of an e-procurement IT platform and setting up of intermediate milestones in line with the Action Plan, including: testing a pilot version, availability of all functionalities for all contracts and phasing-in of the mandatory use of e-procurement system for supplies, services and works contracts;';

(8) in Article 2(4), the following point is added:

'(l) an act specifying the qualification and responsibilities of accounting officers to be appointed in all line ministries and major government entities with the responsibility to ensure sound financial controls; appointment of financial accounting officers; and acceleration of the process of establishing commitment registries and operational registries covering the whole general government (except the smallest entities).';

(9) in Article 2(5), the following point is added:

'(i) publication of an inventory of state-owned assets, including stakes in listed and non-listed enterprises and commercially viable real estate and land and an estimation of the values of these assets; and establishment of a General Secretariat of Real Estate in order to improve coordination and accelerate the privatisation and asset management programme. On the basis of this inventory, privatisation plans will be revised and accelerated.';

(10) in Article 2(6), the following point is added:

'(f) building on the inventory of commercial state-owned real-estate assets (to be published by June 2011); elaboration of a medium-term plan to divest state assets; revision of the privatisation receipts planned for 2011-13; and extension of the plan through 2015.';

(11) Article 2, a new paragraph is added:

'8. Greece shall adopt the following measures by the end of March 2012:

(a) a reform of the secondary/supplementary pension schemes, by merging funds and starting the calculation of benefits on the basis of the new notional defined-contribution system; freezing of nominal supplementary pensions and reduction of the replacement rates for accrued rights in funds with deficits, based on the actuarial study prepared by the National Actuarial Authority. In case the actuarial study is not ready, replacement rates are reduced, starting from 1 January 2012, to avoid deficits.'.

Article 2

This Decision shall take effect on the day of its notification.

Article 3

This Decision is addressed to the Hellenic Republic.

Done at Brussels, 7 March 2011.

For the Council
The President
CZOMBA S.

COMMISSION IMPLEMENTING DECISION

of 27 April 2011

amending Decision 89/471/EEC authorising methods for grading pig carcasses in Germany

(notified under document C(2011) 2709)

(Only the German text is authentic)

(2011/258/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) [1], and in particular Article 43(m), in conjunction with Article 4 thereof,

Whereas:

(1) By Commission Decision 89/471/EEC [2], the use of several methods for grading pig carcasses in Germany was authorised.

(2) Germany has stated that the update of the national formula is absolutely necessary in order to take into account the breeding progress during the past 15 years. The last update of the lean meat equation of the grading apparatus and the 'Zwei-Punkt-Meßverfahren' (ZP) method dates back to 1995.

(3) Germany has requested the Commission to authorise the replacement of the formulas used in the '*General Electric Logiq 200pro*', the '*Autofom I*' and 'Zwei-Punkt-Meßverfahren' (ZP) methods of grading pig carcasses as well as to authorise two new methods for grading pig carcasses on its territory and has presented a detailed description of the dissection trial, indicating the principles on which that method is based, the results of its dissection trial and the equations used for assessing the percentage of lean meat in the protocol provided for in Article 23(4) of Commission Regulation (EC) No 1249/2008 of 10 December 2008 laying down detailed rules on the implementation of the Community scales for the classification of beef, pig and sheep carcasses and the reporting of prices thereof [3].

(4) Examination of that request has revealed that the conditions for authorising those grading methods are fulfilled. Those grading methods should therefore be authorised in Germany.

(5) Decision 89/471/EEC should therefore be amended accordingly.

(6) In view of the technical circumstances while introducing new devices and new equations, the methods for grading pig carcasses authorised under this Decision should apply from 4 October 2011.

(7) Modifications of the apparatus or grading methods should not be allowed, unless they are explicitly authorised by Commission Decision.

(8) The measures provided for in this Decision are in accordance with the opinion of the Management Committee for the Common Organisation of the Agricultural Markets,

HAS ADOPTED THIS DECISION:

Article 1

Decision 89/471/EEC is amended as follows:

1. Article 1a is replaced by the following:

'*Article 1a*

By way of derogation from Article 1(2) and (3), the use of the following methods is authorised for grading pig carcasses pursuant to point 1 of Section B.IV of Annex V to Council Regulation (EC) No 1234/2007 (*) in Germany:

— the "*Autofom I*" apparatus and the assessment methods related thereto, details of which are given in Part III of the Annex,

[1] OJ L 299, 16.11.2007, p. 1.
[2] OJ L 233, 10.8.1989, p. 30.
[3] OJ L 337, 16.12.2008, p. 3.

— the "*Autofom III*" apparatus and the assessment methods related thereto, details of which are given in Part IV of the Annex,

— the "*CSB Image-Meater*" apparatus and the assessment methods related thereto, details of which are given in Part V of the Annex.

(*) OJ L 299, 16.11.2007, p. 1.';

2. the Annex is amended in accordance with the Annex to this Decision.

Article 2

This Decision shall apply from 4 October 2011.

Article 3

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 27 April 2011.

For the Commission

Dacian CIOLOȘ

Member of the Commission

ANNEX

The Annex to Decision 89/471/EEC is amended as follows:

(1) in Part I (Ultrasonic Scanner GE Logiq 200pro), point 2 is replaced by the following:

'2. The lean meat content of the carcass shall be calculated according to the following formula:

$LMP = 60{,}98501 - 0{,}85831 \cdot x_1 + 0{,}16449 \cdot x_2$

where:

LMP = the estimated percentage of lean meat in the carcass,

x_1 = the thickness of backfat (including rind) in millimetres, measured at 7 centimetres off the midline of the split carcass, between the second and third last ribs,

x_2 = the thickness of the dorsal muscle in millimetres, measured at the same time and in the same place as x_1.

This formula shall be valid for carcasses weighing between 50 and 120 kilograms.';

(2) in Part II (Zwei-Punkt-Meßverfahren (ZP)), point 2 is replaced by the following:

'2. The lean meat content of carcases shall be calculated according to the following formula:

$LMP = 58{,}10122 - 0{,}56495 \cdot F + 0{,}13199 \cdot M$

where:

LMP = the estimated percentage of lean meat in the carcass,

F — fat measure, the minimum thickness of visible fat (including rind) covering the M. *glutaeus medius* on the midline of the split carcass (mm),

M — meat measure, measured at the shortest connection between the front (cranial) end of the M. *glutaeus medius* and the upper (dorsal) edge of the vertebral canal (mm).

This formula shall be valid for carcasses weighing between 50 and 120 kg.';

(3) Part III (Fully automatic ultrasonic carcase grading (Autofom)) is replaced by the following:

'**PART III**

Autofom I

1. The rules provided for in this Part shall apply when the grading of pig carcasses is carried out by means of the apparatus known as "Autofom I".

2. The apparatus shall be equipped with 16 2 MHz ultrasonic transducers (Carometec A/S), with an operating distance between transducers of 25 mm.

   The ultrasonic data shall comprise measurements of backfat thickness, muscle thickness and related parameters.

   The results of the measurements shall be converted into estimates of the percentage of lean meat by using a computer.

3. The lean meat content of carcasses shall be calculated on the basis of 31 variables according to the following formula:

   $LMP = 63{,}95382561 - 0{,}11923455 \cdot IP001 - 0{,}09558979 \cdot IP002 - 0{,}10584604 \cdot IP007 - 0{,}05155666 \cdot IP009 - 0{,}13640649 \cdot IP016 - 0{,}14213204 \cdot IP022 + 0{,}03049588 \cdot IP030 + 0{,}01790568 \cdot IP032 + 0{,}01105555 \cdot IP038 - 0{,}16701099 \cdot IP042 - 0{,}06005469 \cdot IP071 - 0{,}22169624 \cdot IP079 + 0{,}06666878 \cdot IP084 + 0{,}05392766 \cdot IP086 - 0{,}21648737 \cdot IP090 - 0{,}26525617 \cdot IP091 - 0{,}09417923 \cdot IP092 - 0{,}01909767 \cdot IP093 - 0{,}01964313 \cdot IP094 - 0{,}02064380 \cdot IP095 - 0{,}01600385 \cdot IP096 - 0{,}01119575 \cdot IP103 - 0{,}00827959 \cdot IP109 - 0{,}00687431 \cdot IP111 - 0{,}00757384 \cdot IP112 + 0{,}01885055 \cdot IP113 + 0{,}06095365 \cdot IP115 + 0{,}05703606 \cdot IP116 + 0{,}04184455 \cdot IP120 + 0{,}04682307 \cdot IP121 + 0{,}03958671 \cdot IP122$

   where:

   LMP = the estimated percentage of lean meat in the carcass,

   IP001, IP002, IP007…IP122 are the variables measured by Autofom I.

4. The lean meat content of carcasses may also be calculated on the basis of 3 t-values (principal component variables) according to the following formula:

   LMP = 58,31148999 + 1,16880438•T1 + 0,66490881•T2 + 0,60981266•T3

   where:

   LMP = the estimated percentage of lean meat in the carcass,

   T1, T2, T3 = the principal component variables calculated on the basis of the 31 variables of paragraph 3.

5. The measuring points and the statistical method are described in Part II of the protocol presented to the Commission by Germany in accordance with Article 23(4) of Commission Regulation (EC) No 1249/2008 (*).

   This formula shall be valid for carcasses weighing between 50 and 120 kg.

(*) OJ L 337, 16.12.2008, p. 3.';

(4) the following Parts IV and V are added:

'**PART IV**

Autofom III

1. The rules provided for in this Part shall apply when the grading of pig carcasses is carried out by means of the apparatus known as "Autofom III."

2. The apparatus shall be equipped with 16 2 MHz ultrasonic transducers (Carometec A/S), with an operating distance between transducers of 25 mm.

   The ultrasonic data shall comprise measurements of backfat thickness, muscle thickness and related parameters.

   The results of the measurements shall be converted into estimates of the percentage of lean meat by using a computer.

3. The lean meat content of carcasses shall be calculated on the basis of 5 variables according to the following formula:

   LMP = 65,21715434 – 0,23517230•R2P2 – 0,23350031•R2P6 – 0,25098775•R2P10 – 0,10926670•R2P13 + 0,19342930•R3P5

   where:

   LMP = the estimated percentage of lean meat in the carcass,

   R2P2 — weighted average of two fat measures without skin (mm), weighted 2/3 and 1/3, respectively,

   R2P6 — weighted average of two minimum fat measures (mm), weighted 2/3 and 1/3, respectively,

   R2P10 — minimum fat of the cross-section (mm),

   R2P13 — the initial assessment of the carcass size,

   R3P5 — the maximum meat measure (maximum rib position minus minimum fat position converted to mm).

4. The measuring points are described in Part II of the protocol presented to the Commission by Germany in accordance with Article 23(4) of Regulation (EC) No 1249/2008.

   This formula shall be valid for carcasses weighing between 50 and 120 kg.

PART V

CSB Image-Meater

1. The rules provided for in this Part shall apply when the grading of pig carcasses is carried out by means of the apparatus known as "CSB Image-Meater".

2. The CSB Image-Meater consists in particular of a video camera, a PC equipped with an image-analysis card, a screen, a printer, a command mechanism, a rate mechanism and interfaces. The 3 Image-Meater variables are all measured at the split line in the ham area (around *M. gluteus medius*):

   The results of the measurements shall be converted into estimates of the percentage of lean meat by using a computer.

3. The lean meat content of carcases shall be calculated according to the following formula:

   LMP = 68,06616 – 0,45829•MS + 0,11278•MF – 0,25545•WL

   where:

   LMP = the estimated percentage of lean meat in the carcass,

   MS — mean fat measure above (dorsal of) *M. gluteus medius* (mm),

   MF — mean meat measure — over the length of *M. gluteus medius* (mm),

   WL — mean length of the four lumbar vertebral bodies cranial of the *M. gluteus medius* (mm).

4. The measuring points are described in Part II of the protocol presented to the Commission by Germany in accordance with Article 23(4) of Regulation (EC) No 1249/2008.

   This formula shall be valid for carcasses weighing between 50 and 120 kg.'.

COMMISSION DECISION

of 27 April 2011

on the recognition of Tunisia as regards education, training and certification of seafarers for the recognition of certificates of competency

(notified under document C(2011) 2754)

(Text with EEA relevance)

(2011/259/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Directive 2008/106/EC of the European Parliament and of the Council of 19 November 2008 on the minimum level of training of seafarers [1], and in particular Article 19(3) thereof,

Having regard to the letter of 9 March 2006 from the French Authorities, requesting the recognition of Tunisia in order to recognise certificates of competency issued by that country,

Whereas:

(1) Member States may decide to endorse seafarers' certificates of competency issued by third countries, provided that the relevant third country is recognised by the Commission as ensuring that this country complies with the requirements of the international Convention on Standards of Training, Certification and Watchkeeping for Seafarers, 1978, as amended (STCW Convention) [2].

(2) Following the request of the French Authorities, the Commission assessed the maritime education, training and certification systems in Tunisia in order to verify whether this country complies with the requirements of the STCW Convention and whether appropriate measures have been taken to prevent fraud involving certificates. This assessment was based on the results of a fact-finding inspection performed by experts of the European Maritime Safety Agency in April 2007.

(3) The Commission provided the Member States with a report on the results of the assessment of compliance.

(4) Subsequently, the Commission requested the Tunisian Authorities, by letter of 28 January 2009 to provide evidence demonstrating whether the deficiencies detected during the assessment were adequately addressed.

(5) The Tunisian Authorities provided, by letter of 25 November 2009, the requested information and evidence concerning the implementation of appropriate and sufficient corrective action to address all of the deficiencies identified during the assessment of compliance.

(6) The outcome of the assessment of compliance and the evaluation of the information provided by the Tunisian Authorities demonstrate that Tunisia complies with the relevant requirements of the STCW Convention, while this country has taken appropriate measures to prevent fraud involving certificates and should thus be recognised by the Union.

(7) The measures provided for in this Decision are in accordance with the opinion of the Committee on Safe Seas and the Prevention of Pollution from Ships,

HAS ADOPTED THIS DECISION:

Article 1

Tunisia is recognised as regards education, training and certification of seafarers, for the purpose of recognition of certificates of competency issued by that country.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 27 April 2011.

For the Commission

Siim KALLAS

Vice-President

[1] OJ L 323, 3.12.2008, p. 33.

[2] Adopted by the International Maritime Organisation.

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

DECISION No 2/2011 OF THE ACP-EU COMMITTEE OF AMBASSADORS

of 16 March 2011

appointing members to the Executive Board of the Technical Centre for Agricultural and Rural Cooperation (CTA)

(2011/260/EU)

THE ACP-EU COMMITTEE OF AMBASSADORS,

Having regard to the Partnership Agreement between the members of the African, Caribbean and Pacific Group of States (the ACP) of the one part, and the European Community and its Member States, of the other part, signed in Cotonou (Benin) on 23 June 2000 [1], as first amended in Luxembourg on 25 June 2005 [2] and as revised by the Agreement amending for the second time the said ACP-EC Partnership Agreement, signed in Ouagadougou on 22 June 2010 [3], and in particular Article 3(5) of Annex III thereto,

Whereas:

(1) By Decision No 3/2008 of 22 May 2008, the ACP-EC Committee of Ambassadors appointed the members of the Executive Board of the Technical Centre for Agricultural and Rural Cooperation (three EU members and three ACP members) for a five-year term of office, subject to review after two and a half years in the case of the members coming from ACP countries.

(2) By Decision No 5/2010 of 26 July 2010 [4], a new member was appointed, one ACP post having fallen vacant.

(3) After reviewing its composition, the ACP States have expressed their intention to reconstitute the ACP membership of that Board as of 24 February 2011 for the remainder of the current term of office and have nominated two new candidates.

(4) It is therefore necessary to appoint two new members of the Executive Board,

HAS DECIDED AS FOLLOWS:

Article 1

The following are hereby appointed members of the Executive Board of the Technical Centre for Agricultural and Rural Cooperation in place of Dr Wilson A. SONGA and Prof. Radjiskumar MOHAN:

— Dr Daoussa BICHARA CHERIF and Dr Faletoi Suavi TUILAEPA.

Article 2

Consequently, for the remainder of the current term of office, ending on 21 May 2013, the CTA's Executive Board shall be composed as follows:

— Dr Daoussa BICHARA CHERIF (Chad)

— Mr Kahijoro KAHUURE (Namibia)

— Dr Faletoi Suavi TUILAEPA (Samoa)

— Prof. Raúl BRUNO DE SOUSA (Portugal)

— Prof. Eric TOLLENS (Belgium)

— Mr Edwin Anthony VOS (Netherlands)

Article 3

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

Done at Brussels, 16 March 2011.

For the ACP-EU Committee of Ambassadors
The Chairman
GYÖRKÖS P.

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[1] OJ L 317, 15.12.2000, p. 3.
[2] OJ L 209, 11.8.2005, p. 27.
[3] OJ L 287, 4.11.2010, p. 3. Agreement provisionally applied pursuant to Decision No 2/2010 (OJ L 287, 4.11.2010, p. 68).
[4] OJ L 263, 6.10.2010, p. 14.

ACTS ADOPTED BY BODIES CREATED BY INTERNATIONAL AGREEMENTS

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