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EN

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## II

(Non-legislative acts)

## REGULATIONS

## COUNCIL IMPLEMENTING REGULATION (EU) No 54/2012

of 23 January 2012

## implementing Regulation (EU) No 961/2010 on restrictive measures against Iran

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EU) No 961/2010 of 25 October 2010 on restrictive measures against Iran<sup>(1)</sup>, and in particular Article 36(2) thereof,

Whereas:

- (1) On 25 October 2010, the Council adopted Regulation (EU) No 961/2010.
- (2) On 1 December 2011, the Council reiterated its serious and deepening concerns over the nature of Iran's nuclear programme, and in particular over the findings on Iranian activities relating to the development of military nuclear technology, as reflected in the latest International Atomic Energy Agency (IAEA) report. In the light of these concerns and in accordance with the European Council Declaration of 23 October 2011, the Council agreed to broaden existing sanctions.
- (3) On 9 December 2011, the European Council endorsed the Council conclusions of 1 December 2011 and invited the Council to proceed with its work relating to extending the scope of EU restrictive measures against Iran as a matter of priority.

- (4) In accordance with Council Decision 2012/35/CFSP of 23 January 2012 amending Decision 2010/413/CFSP concerning restrictive measures against Iran<sup>(2)</sup>, additional persons and entities should be included in the list of persons and entities subject to restrictive measures as set out in Annex VIII to Regulation (EU) No 961/2010. In addition, the entries for certain persons and entities included in Annex VIII to Regulation (EU) No 961/2010 should be amended,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The persons and entities listed in Annex I to this Regulation shall be added to the list set out in Annex VIII to Regulation (EU) No 961/2010.
2. The entity mentioned in Annex II to this Regulation shall be removed from the list set out in Annex VIII to Regulation (EU) No 961/2010.
3. The entries in Annex VIII to Regulation (EU) No 961/2010 shall be amended as set out in Annex III to this Regulation.

*Article 2*

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

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

Done at Brussels, 23 January 2012.

*For the Council*  
*The President*  
C. ASHTON

<sup>(1)</sup> OJ L 281, 27.10.2010, p. 1.

<sup>(2)</sup> See page 22 of this Official Journal.

## ANNEX I

## List of persons and entities referred to in Article 1(1)

## I. Persons and entities involved in nuclear or ballistic missiles activities

## B. Entities

	Name	Identifying information	Reasons	Date of listing
1.	Central Bank of Iran (a.k.a. Central Bank of the Islamic Republic of Iran)	Postal Address: Mirdamad Blvd., NO.144, Tehran, Islamic Republic of Iran P.O. Box: 15875 / 7177 Switchboard: +98 21 299 51 Cable Address: MARKAZBANK Telex: 216 219-22 MZBK IR SWIFT Address: BMJIIRTH Web Site: <a href="http://www.cbi.ir">http://www.cbi.ir</a> E-mail: G.SecDept@cbi.ir	Involvement in activities to circumvent sanctions	23.1.2012
2.	Bank Tejarat	Postal Address: Taleghani Br. 130, Taleghani Ave. P.O.Box: 11365 - 5416, Tehran Tel.: 88826690 Tlx.: 226641 TJTA IR. Fax: 88893641 Website: <a href="http://www.tejaratbank.ir">http://www.tejaratbank.ir</a>	Bank Tejarat is a State owned bank. It has directly facilitated Iran's nuclear efforts. For example, in 2011, Bank Tejarat facilitated the movement of tens of millions of dollars in an effort to assist the UN designated Atomic Energy Organisation of Iran's ongoing effort to acquire yellowcake uranium. The AEOL is the main Iranian organisation for research and development of nuclear technology, and manages fissile material production programs.  Bank Tejarat also has a history of assisting designated Iranian banks in circumventing international sanctions, for example acting in business involving UN designated Shahid Hemmat Industrial Group cover companies.  Through its financial services to EU designated Bank Mellat and Export Development Bank of Iran (EDBI) in the past few years, Bank Tejarat has also supported the activities of subsidiaries and subordinates of the Iran Revolutionary Guard Corps, UN designated Defense Industries Organisation and UN designated MODAFL.	23.1.2012
3.	Tidewater (a.k.a. Tidewater Middle East Co.)	Postal address: No. 80, Tidewater Building, Vozara Street, Next to Saie Park, Tehran, Iran	Owned or controlled by IRGC	23.1.2012

	Name	Identifying information	Reasons	Date of listing
4.	Turbine Engineering Manufacturing (TEM) (a.k.a T.E.M. Co.)	Postal address: Shishesh Mina Street, Karaj Special Road, Tehran, Iran	Used as a front company by designated Iran Aircraft Industries (IACI) for covert procurement activities.	23.1.2012
5.	Sad Export Import Company (a.k.a. SAD Import & Export Company)	Postal address: Haftom Tir Square, South Mofte Avenue, Tour Line No; 3/1, Tehran, Iran P.O. Box 1584864813 Tehran, Iran	Used as a front company by designated Defence Industries Organization (DIO). Involved in arms transfers to Syria. The company's involvement was also noted in illicit arms transfer aboard M/V Monchegorsk.	23.1.2012
6.	Rosmachin	Postal address: Haftom Tir Square, South Mofte Avenue, Tour Line No; 3/1, Tehran, Iran P.O. Box 1584864813 Tehran, Iran	Front company of Sad Export Import Company. Involved in illicit arms transfer aboard M/V Monchegorsk.	23.1.2012

## II. Islamic Revolutionary Guard Corps (IRGC)

### A. Persons

	Name	Identifying information	Reasons	Date of listing
1.	Ali Ashraf NOURI		IRGC Deputy Commander, IRGC Political Bureau Chief	23.1.2012
2.	Hojatoleslam Ali SAIDI (a.k.a. Hojjat- al-Eslam Ali Saidi or Saeedi		Representative of the Supreme Leader to the IRGC	23.1.2012
3.	Amir Ali Haji ZADEH (a.k.a. Amir Ali Hajizadeh)		IRGC Air Force Commander, Brigadier General	23.1.2012

### B. Entities

	Name	Identifying information	Reasons	Date of listing
1.	Behnam Sahriyari Trading Company	Postal address: Ziba Buidling, 10th Floor, Northern Sohrevardi Street, Tehran, Iran	Sent two containers of various types of firearms from Iran to Syria in May 2007 in violation of op. 5 of UNSCR 1747(2007)	23.1.2012

### III. Islamic Republic of Iran Shipping Lines (IRISL)

#### B. Entities

	Name	Identifying information	Reasons	Date of listing
1.	BIIS Maritime Limited	Postal address: 147/1 St. Lucia, Valletta, Malta	Owned or controlled by designated Irano Hind	23.1.2012
2.	Darya Delalan Sefid Khazar Shipping Company (Iran) (a.k.a. Khazar Sea Shipping Lines or Darya-ye Khazar Shipping Company or Khazar Shipping Co. or KSSL or Daryaye Khazar (Caspian Sea) Co. or Darya-e-khazar shipping Co.)	Postal address: M. Khomeini St., Ghazian, Bandar Anzil, Gilan, Iran No. 1, End of Shahid Mostafa Khomeini St., Tohid Square, Bandar Anzali, 1711-324, Iran	Owned or controlled by IRISL	23.1.2012

## ANNEX II

## Entity referred to in Article 1(2)

Syracuse S.L

## ANNEX III

## Entries referred to in Article 1(3)

	Name	Identifying information	Reasons	Date of listing
1.	Hanseatic Trade Trust & Shipping (HTTS) GmbH	Postal address: Schottweg 7, 22087 Hamburg, Germany; Opp 7th Alley, Zarafshan St, Eivanak St, Qods Township; HTTS GmbH	Controlled by and/or acting on behalf of IRISL. HTTS is registered under the same address as IRISL Europe GmbH in Hamburg, and its principal Dr. Naser Baseni was previously employed with IRISL.	23.1.2012
2.	Oasis Freight Agency	Postal address: Al Meena Street, Opposite Dubai Ports & Customs, 2nd Floor, Sharaf Building, Dubai UAE; Sharaf Building, 1st Floor, Al Mankhool St., Bur Dubai, P.O. Box 5562, Dubai, United Arab Emirates; Sharaf Building, No. 4, 2nd Floor, Al Meena Road, Opposite Customs, Dubai, United Arab Emirates, Kayed Ahli Building, Jamal Abdul Nasser Road (Parallel to Al Wahda St.), P.O. Box 4840, Sharjah, United Arab Emirates	Acted on behalf of IRISL in the UAE. Has been replaced by Good Luck Shipping Company which is also designated for acting on behalf of IRISL	23.1.2012

**COUNCIL IMPLEMENTING REGULATION (EU) No 55/2012**  
**of 23 January 2012**

**implementing Article 33(1) of Regulation (EU) No 36/2012 concerning restrictive measures in view  
of the situation in Syria**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to Council Regulation (EU) No 36/2012 of 18 January 2012 concerning restrictive measures in view of the situation in Syria and repealing Regulation (EU) No 442/2011 <sup>(1)</sup>, and in particular Article 33(1) thereof,

Whereas:

- (1) On 18 January 2012, the Council adopted Regulation (EU) No 36/2012.
- (2) In view of the gravity of the situation in Syria and in accordance with Council Implementing Decision 2012/37/CFSP of 23 January 2012 implementing Decision 2011/782/CFSP concerning restrictive measures against Syria <sup>(2)</sup>, additional persons and

entities should be included in the list of persons, entities and bodies subject to restrictive measures set out in Annex II to Regulation (EU) No 36/2012,

HAS ADOPTED THIS REGULATION:

*Article 1*

The persons and entities listed in the Annex to this Regulation shall be added to the list set out in Annex II to Regulation (EU) No 36/2012.

*Article 2*

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

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

Done at Brussels, 23 January 2012.

*For the Council*  
*The President*  
C. ASHTON

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<sup>(1)</sup> OJ L 16, 19.1.2012, p. 1.

<sup>(2)</sup> See page 33 of this Official Journal.



## ANNEX

## Persons and entities referred to in Article 1

	Name	Identifying information	Reasons	Date of listing
1.	Brigadier General Jawdat Ibrahim Safi	Commander of 154th Regiment	Ordered troops to shoot at protestors in and around Damascus, including Mo'adamiyeh, Douma, Abasiyeh, Duma.	23.1.2012
2.	Major General Muhammad Ali Durgham	Commander in 4th Division	Ordered troops to shoot at protestors in and around Damascus, including Mo'adamiyeh, Douma, Abasiyeh, Duma	23.1.2012
3.	Major General Ramadan Mahmoud Ramadan	Commander of 35th Special Forces Regiment	Ordered troops to shoot protestors in Baniyas and Deraa	23.1.2012
4.	Brigadier General Ahmed Yousef Jarad	Commander of 132nd Brigade	Ordered troops to shoot at protestors in Deraa, including the use of machine guns and anti-aircraft guns.	23.1.2012
5.	Major General Naim Jasem Suleiman	Commander of the 3rd Division	Gave orders to troops to shoot protestors in Douma.	23.1.2012
6.	Brigadier General Jihad Mohamed Sultan	Commander of 65th Brigade	Gave orders to troops to shoot protestors in Douma	23.1.2012
7.	Major General Fo'ad Hamoudeh	Commander of the military operations in Idlib	Gave orders to troops to shoot protestors in Idlib at the beginning of September 2011	23.1.2012
8.	Major General Bader Aqel	Special Forces Commander	Gave the soldiers orders to pick up the bodies and hand them over to the mukhabarat and responsible for the violence in Bukamal.	23.1.2012
9.	Brigadier General Ghassan Afif	Commander from the 45th Regiment	Commander of military operations in Homs, Baniyas and Idlib	23.1.2012
10.	Brigadier General Mohamed Maaruf	Commander from the 45th Regiment	Commander of military operations in Homs. Gave orders to shoot protestors in Homs.	23.1.2012
11.	Brigadier General Yousef Ismail	Commander of the 134th Brigade	Gave orders to troops to shoot at houses and people on roofs during a funeral in Talbiseh for protestors killed the previous day.	23.1.2012
12.	Brigadier General Jamal Yunes	Commander of the 555th Regiment.	Gave orders to troops to shoot at protestors in Mo'adamiyeh.	23.1.2012

	Name	Identifying information	Reasons	Date of listing
13.	Brigadier General Mohsin Makhlouf		Gave orders to troops to shoot at protestors in Al-Herak.	23.1.2012
14.	Brigadier General Ali Dawwa		Gave orders to troops to shoot protestors in Al-Herak	23.1.2012
15.	Brigadier General Mohamed Khaddor	Commander of the 106th Brigade, Presidential Guard	Gave orders to troops to beat the protestors with sticks and then arrest them. Responsible for repression of peaceful protestors in Douma.	23.1.2012
16.	Major General Suheil Salman Hassan	Commander of 5th Division	Gave orders to troops to shoot at the protestors in Deraa Governorate.	23.1.2012
17.	Wafiq Nasser	Head of Suwayda Regional Branch (Department of Military Intelligence)	As Head of the Suwayda branch of the Department for Military Intelligence, responsible for arbitrary detention and torture of detainees in Suwayda.	23.1.2012
18.	Ahmed Dibe	Head of Deraa Regional Branch (General Security Directorate)	As Head of the Deraa Regional Branch of the General Security Directorate, responsible for arbitrary detention and torture of detainees in Deraa.	23.1.2012
19.	Makhmoud al-Khattib	Head of Investigative Branch (Political Security Directorate)	As Head of the Investigative Branch of the Political Security Directorate, responsible for detention and torture of detainees.	23.1.2012
20.	Mohamed Heikmat Ibrahim	Head of Operations Branch (Political Security Directorate)	As Head of the Operations Branch of the Political Security Directorate, responsible for detention and torture of detainees.	23.1.2012
21.	Nasser Al-Ali	Head of Deraa Regional Branch (Political Security Directorate)	As Head of the Deraa Regional Branch of the Political Security Directorate, responsible for detention and torture of detainees.	23.1.2012
22.	Mehran (or Mahran) Khwanda	Owner of transport company Qadmous Transport Co. Date of birth 11.05.1938 Passports: No 3298 858, expired 09.05.2004, No 001452904, expires 29.11.2011, No 006283523, expires 28.06.2017.	Provides logistical support to violent repression of civilian population in areas of operation of pro-government militias involved in violence (shabihias).	23.1.2012
23.	Industrial Bank	Dar Al Muhanisen Building, 7th Floor, Maysaloun Street, P.O. Box 7572 Damascus, Syria. Tel: +963 11-222-8200. +963 11-222-7910 Fax: +963 11-222-8412	State-owned bank. Provides financial support to the regime.	23.1.2012
24.	Popular Credit Bank	Dar Al Muhanisen Building, 6th Floor, Maysaloun Street, Damascus, Syria. Tel: +963 11-222-7604. +963 11-221-8376 Fax: +963 11-221-0124	State-owned bank. Provides financial support to the regime.	23.1.2012

	Name	Identifying information	Reasons	Date of listing
25.	Saving Bank	Syria-Damascus – Merjah – Al-Furat St. P.O. Box: 5467 Fax: 224 4909 – 245 3471 Tel: 222 8403 e-mail: s.bank@scs-net.org post-gm@net.sy	State-owned bank. Provides financial support to the regime.	23.1.2012
26.	Agricultural Cooperative Bank	Agricultural Cooperative Bank Building, Damascus Tajhez, P.O. Box 4325, Damascus, Syria. Tel: +963 11-221-3462; +963 11-222-1393 Fax: +963 11-224-1261 Website: www.agrobank.org	State-owned bank. Provides financial support to the regime.	23.1.2012
27.	Syrian Lebanese Commercial Bank	Syrian Lebanese Commercial Bank Building, 6th Floor, Makdessi Street, Hamra, P.O. Box 11-8701, Beirut, Lebanon. Tel: +961 1-741666 Fax: +961 1-738228; +961 1-753215; +961 1-736629 Website: www.slcb.com.lb	Subsidiary of the Commercial Bank of Syria already listed. Provides financial support to the regime.	23.1.2012
28.	Deir ez-Zur Petroleum Company	Dar Al Saadi Building 1st, 5th, and 6th Floor Zillat Street Mazza Area P.O. Box 9120 Damascus Syria Tel: +963 11-662-1175; +963 11-662-1400 Fax: +963 11-662-1848	Joint venture of GPC. Provides financial support to the regime.	23.1.2012
29.	Ebla Petroleum Company	Head Office Mazzeh Villat Ghabia Dar Es Saada 16 Damascus, Syria Tel: +963 116691100 P.O. Box 9120	Joint venture of GPC. Provides financial support to the regime.	23.1.2012
30.	Dijla Petroleum Company	Building No. 653 – 1st Floor, Daraa Highway, P.O. Box 81, Damascus, Syria	Joint venture of GPC. Provides financial support to the regime.	23.1.2012

**COUNCIL REGULATION (EU) No 56/2012****of 23 January 2012****amending Regulation (EU) No 961/2010 on restrictive measures against Iran**

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 215 thereof,

*Article 1*

In Regulation (EU) No 961/2010 the following Article is inserted:

Having regard to Council Decision 2012/35/CFSP of 23 January 2012 amending Decision 2010/413/CFSP concerning restrictive measures against Iran <sup>(1)</sup>,

*"Article 19a*

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

1. The prohibitions in Article 16 shall not apply to:

Whereas:

(a) (i) a transfer by or through Central Bank of Iran of funds or economic resources received and frozen after the date of its designation, or

(1) On 25 October 2010, the Council adopted Regulation (EU) No 961/2010 <sup>(2)</sup> confirming the restrictive measures taken since 2007 and providing for additional restrictive measures against Iran in order to comply with UN Security Council Resolution 1929 (2010) and accompanying measures as requested by the European Council in its Declaration of 17 June 2010.

(ii) a transfer of funds or economic resources to or through Central Bank of Iran where the transfer is related to a payment by a person or entity not listed in Annex VII or VIII due in connection with a specific trade contract,

(2) These restrictive measures included the freezing of the assets of certain persons and entities.

provided that the competent authority of the relevant Member State has determined, on a case-by-case basis, that the payment will not directly or indirectly be received by any other person or entity listed in Annex VII or VIII; or

(3) On 23 January 2012 the Council adopted Decision 2012/35/CFSP by which it added to the list of targeted persons or entities financial institutions, in relation to which specific derogations were provided concerning the financing of trade.

(b) a transfer made by or through Central Bank of Iran of frozen funds or economic resources in order to provide financial institutions within the jurisdiction of the Member States with liquidity for the financing of trade, provided that the transfer has been authorised by the competent authority of the relevant Member State.

(4) Some of those measures fall within the scope of the Treaty on the Functioning of the European Union and regulatory action at the level of the Union is therefore necessary in order to implement them, in particular with a view to ensuring their uniform application by economic operators in all Member States.

2. The prohibitions in Article 16 shall not prevent Bank Tejarat, for a period of two months, from the date on which it was designated, from making a payment from funds or economic resources received and frozen after the date of its designation or from receiving a payment after the date of its designation, provided that:

(5) It is therefore necessary to amend Regulation (EU) No 961/2010, in order to incorporate the above-mentioned derogations.

(a) such payment is due in connection with a specific trade contract; and

(6) In order to ensure that the measures provided for in this Regulation are effective, the latter should enter into force on the day of its publication,

(b) the competent authority of the relevant Member State has determined on a case-by-case basis that the payment will not directly or indirectly be received by a person or entity listed in Annex VII and Annex VIII."

<sup>(1)</sup> See page 22 of this Official Journal.

<sup>(2)</sup> OJ L 281, 27.10.2010, p. 1.

*Article 2*

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

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

Done at Brussels, 23 January 2012.

*For the Council*  
*The President*  
C. ASHTON

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**COMMISSION IMPLEMENTING REGULATION (EU) No 57/2012****of 23 January 2012****suspending the tendering procedure opened by Implementing Regulation (EU) No 1239/2011**

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) <sup>(1)</sup>, and in particular Article 187, in conjunction with Article 4 thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 1239/2011 <sup>(2)</sup> opened a standing invitation to tender for the 2011/2012 marketing year for imports of sugar of CN code 1701 at a reduced customs duty.

(2) The availability of supply on the Union sugar market has improved, therefore further reduction of the import duty will not be necessary and the submission of tenders should be suspended.

(3) In order to give a rapid signal to the market and to ensure efficient management of the measure, this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*.

(4) The Management Committee for the Common Organisation of Agricultural Markets has not delivered an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

In accordance with Article 2(3) of Implementing Regulation (EU) No 1239/2011 the submission of tenders is suspended for the partial invitation to tender ending on 25 January 2012, 1 February 2012 and 15 February 2012.

*Article 2*

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

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

Done at Brussels, 23 January 2012.

For the Commission  
The President  
José Manuel BARROSO

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 318, 1.12.2011, p. 4.

**COMMISSION IMPLEMENTING REGULATION (EU) No 58/2012****of 23 January 2012****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

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

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

Whereas:

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

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

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

HAS ADOPTED THIS REGULATION:

*Article 1*

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

*Article 2*

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

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

Done at Brussels, 23 January 2012.

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

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 157, 15.6.2011, p. 1.

## ANNEX

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

(EUR/100 kg)		
CN code	Third country code <sup>(1)</sup>	Standard import value
0702 00 00	IL	260,5
	MA	62,0
	TN	92,5
	TR	117,3
	ZZ	133,1
0707 00 05	JO	229,9
	MA	148,6
	TR	182,5
	ZZ	187,0
0709 91 00	EG	129,3
	ZZ	129,3
0709 93 10	MA	123,7
	TR	138,5
	ZZ	131,1
0805 10 20	AR	41,5
	BR	41,5
	EG	52,1
	MA	54,4
	TN	63,3
	TR	63,7
	ZA	41,5
	ZZ	51,1
0805 20 10	MA	95,0
	ZZ	95,0
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	CN	61,5
	IL	87,2
	KR	91,8
	MA	120,2
	TR	88,3
	ZZ	89,8
0805 50 10	TR	58,3
	UY	45,3
	ZZ	51,8
0808 10 80	AR	78,5
	CA	126,3
	CL	58,2
	CN	110,9
	MK	30,8
	US	153,3
0808 30 90	ZZ	93,0
	CN	70,2
	TR	116,3
	US	119,8
	ZZ	102,1

<sup>(1)</sup> 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 59/2012****of 23 January 2012****amending the representative prices and additional import duties for certain products in the sugar sector fixed by Implementing Regulation (EU) No 971/2011 for the 2011/12 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) <sup>(1)</sup>,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 <sup>(2)</sup>, 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 2011/12 marketing year are fixed by Commission Implementing Regulation (EU) No 971/2011 <sup>(3)</sup>. Those prices and duties were last amended by Commission Implementing Regulation (EU) No 25/2012 <sup>(4)</sup>.

(2) The data currently available to the Commission indicate that those amounts should be amended in accordance with Article 36 of Regulation (EC) No 951/2006.

(3) Given the need to ensure that this measure applies as soon as possible after the updated data have been made available, this Regulation should enter into force on the day of its publication,

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 Implementing Regulation (EU) No 971/2011 for the 2011/12 marketing year, are hereby amended as set out in the Annex hereto.

*Article 2*

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

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

Done at Brussels, 23 January 2012.

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

<sup>(1)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(2)</sup> OJ L 178, 1.7.2006, p. 24.

<sup>(3)</sup> OJ L 254, 30.9.2011, p. 12.

<sup>(4)</sup> OJ L 9, 13.1.2012, p. 9.

## ANNEX

**Amended representative prices and additional import duties applicable to white sugar, raw sugar and products covered by CN code 1702 90 95 from 24 January 2012**

(EUR)

CN code	Representative price per 100 kg net of the product concerned	Additional duty per 100 kg net of the product concerned
1701 12 10 <sup>(1)</sup>	44,47	0,00
1701 12 90 <sup>(1)</sup>	44,47	1,27
1701 13 10 <sup>(1)</sup>	44,47	0,00
1701 13 90 <sup>(1)</sup>	44,47	1,56
1701 14 10 <sup>(1)</sup>	44,47	0,00
1701 14 90 <sup>(1)</sup>	44,47	1,56
1701 91 00 <sup>(2)</sup>	50,09	2,44
1701 99 10 <sup>(2)</sup>	50,09	0,00
1701 99 90 <sup>(2)</sup>	50,09	0,00
1702 90 95 <sup>(3)</sup>	0,50	0,22

<sup>(1)</sup> For the standard quality defined in point III of Annex IV to Regulation (EC) No 1234/2007.

<sup>(2)</sup> For the standard quality defined in point II of Annex IV to Regulation (EC) No 1234/2007.

<sup>(3)</sup> Per 1 % sucrose content.

# DECISIONS

## COUNCIL DECISION 2012/33/CFSP

of 23 January 2012

### appointing the European Union Special Representative for the Middle East peace process

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union and, in particular, Articles 28, 31(2) and 33 thereof,

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

Whereas:

- (1) On 21 July 2003, the Council adopted Joint Action 2003/537/CFSP<sup>(1)</sup> appointing Mr Marc OTTE as the European Union Special Representative ('EUSR') for the Middle East peace process.
- (2) Mr Andreas REINICKE should be appointed as EUSR for the Middle East peace process from 1 February 2012 to 30 June 2013.
- (3) The EUSR will implement his mandate in the context of a situation which may deteriorate and could impede the achievement of the objectives of the Union's external action set out in Article 21 of the Treaty,

HAS ADOPTED THIS DECISION:

#### Article 1

#### European Union Special Representative

Mr Andreas REINICKE is appointed as the European Union Special Representative ('EUSR') for the Middle East peace process ('peace process') from 1 February 2012 until 30 June 2013. The mandate of the EUSR may be terminated earlier, if the Council so decides, upon a proposal from the High Representative of the Union for Foreign Affairs and Security Policy ('HR').

#### Article 2

#### Policy objectives

1. The mandate of the EUSR shall be based on the Union's policy objectives regarding the peace process.
2. These objectives include, inter alia:
  - (a) a comprehensive peace that should be achieved on the basis of the relevant United Nations ('UN') Security Council

Resolutions, the Madrid principles, the Roadmap, the agreements previously reached by the parties and the Arab Peace Initiative;

- (b) a two-State solution with Israel and a democratic, contiguous, viable, peaceful and sovereign Palestinian State living side by side within secure and recognised borders enjoying normal relations with their neighbours in accordance with UN Security Council Resolutions 242 (1967), 338 (1973), 1397 (2002) and 1402 (2002) and the Madrid principles;
- (c) a solution to the Israeli-Syrian and Israeli-Lebanese conflicts;
- (d) a solution to resolve the status of Jerusalem as the future capital of two states and a just, viable and agreed solution to the problem of Palestinian refugees;
- (e) following-up of the peace process towards a final status agreement and the creation of a Palestinian state including strengthening the role of the Middle East Quartet ('the Quartet') as guardian of the Roadmap, particularly in view of the monitoring of the implementation of the obligations which both parties have under the Roadmap and in line with all international efforts to bring about a comprehensive Arab-Israeli peace.

3. These objectives are based on the Union's commitment to work with the parties and with partners in the international community, especially within the framework of the Quartet, to pursue every opportunity for peace and for a decent future for all people in the region.

4. The EUSR shall support the work of the HR in the region, including within the framework of the Quartet.

#### Article 3

#### Mandate

In order to achieve the policy objectives, the mandate of the EUSR shall be to:

- (a) provide an active and efficient Union contribution to actions and initiatives leading to a final settlement of the Israeli-Palestinian conflict and of the Israeli-Syrian and Israeli-Lebanese conflicts;

<sup>(1)</sup> OJ L 184, 23.7.2003, p. 45.

- (b) facilitate and maintain close contact with all the parties to the peace process, other countries of the region, members of the Quartet and other relevant countries, as well as the UN and other relevant international organisations, in order to work with them in strengthening the peace process;
- (c) ensure continued presence of the Union in relevant international forums and contribute to crisis management and prevention;
- (d) observe and support peace negotiations between the parties and put forward Union proposals, on its behalf, in the context of those negotiations;
- (e) contribute, where requested, to the implementation of international agreements reached between the parties and engage with them diplomatically in the event of non-compliance with the terms of those agreements;
- (f) pay particular attention to factors affecting the regional dimension of the peace process;
- (g) engage constructively with signatories to agreements within the framework of the peace process in order to promote compliance with the basic norms of democracy, including respect for human rights and the rule of law;
- (h) make proposals for Union intervention in the peace process and on the best way of pursuing Union initiatives and ongoing peace process-related Union efforts, such as the Union's contribution to Palestinian reforms and including the political aspects of relevant Union development projects;
- (i) monitor actions by both sides on the implementation of the Roadmap and on issues that might prejudice the outcome of the permanent status negotiations to enable the Quartet to better assess the parties' compliance;
- (j) as Envoy to the Quartet, report on progress and evolution in the negotiations and contribute to the preparation of Quartet Envoys meetings on the basis of Union positions and through coordination with other Quartet members;
- (k) contribute to the implementation of the Union's human rights policy, including the Union Guidelines on human rights, in particular the EU Guidelines on Children and Armed Conflict as well as on violence against women and girls and combating all forms of discrimination against them, and Union policy regarding UN Security Council Resolution 1325 (2000) on Women, Peace and Security, including by monitoring and reporting on developments as well as formulating recommendations in this regard;
- (l) contribute to a better understanding of the role of the Union among opinion leaders in the region.

#### Article 4

##### Implementation of the mandate

1. The EUSR shall be responsible for the implementation of the mandate, acting under the authority of the HR. In order to fulfil his mandate and specific responsibilities in the field the EUSR shall be fully dedicated to the Mission.
2. The Political and Security Committee ('PSC') shall maintain a privileged link with the EUSR and shall be the EUSR's primary point of contact with the Council. The PSC shall provide the EUSR with strategic guidance and political direction within the framework of the mandate, without prejudice to the powers of the HR.
3. The EUSR shall work in close coordination with the European External Action Service ('EEAS').
4. Particularly in the course of his missions, the EUSR shall work closely with the EU Representative Office in Jerusalem, the Union Delegation in Tel Aviv as well as with all other relevant Union delegations in the region.

#### Article 5

##### Financing

1. The financial reference amount intended to cover the expenditure related to the mandate of the EUSR in the period from 1 February 2012 to 30 June 2013 shall be EUR 1 300 000.
2. The expenditure financed by the amount stipulated in paragraph 1 shall be eligible as from 1 February 2012. The expenditure shall be managed in accordance with the procedures and rules applicable to the general budget of the Union.
3. The management of the expenditure shall be subject to a contract between the EUSR and the Commission. The EUSR shall be accountable to the Commission for all expenditure.

#### Article 6

##### Constitution and composition of the team

1. Within the limits of his mandate and the corresponding financial means made available, the EUSR shall be responsible for constituting his team. The team shall include the expertise on specific policy issues as required by the mandate. The EUSR shall promptly and regularly inform the Council and the Commission of the composition of his team.
2. Member States, institutions of the Union and the EEAS may propose the secondment of personnel to work with the EUSR. The salary of such seconded personnel shall be covered by the Member State, the institution of the Union concerned or

the EEAS, respectively. Experts seconded by Member States to the Union institutions or the EEAS may also be posted to work with the EUSR. Internationally contracted personnel shall have the nationality of a Member State.

3. All seconded personnel shall remain under the administrative authority of the sending Member State, the Union institution or the EEAS and shall carry out their duties and act in the interest of the mandate of the EUSR.

#### Article 7

### Privileges and immunities of the EUSR and his personnel

The privileges, immunities and further guarantees necessary for the completion and smooth functioning of the mission of the EUSR and the members of his staff shall be agreed with the host party or parties, as appropriate. Member States and the Commission shall grant all necessary support to such effect.

#### Article 8

### Security of EU classified information

The EUSR and the members of his team shall respect the security principles and minimum standards established by Council Decision 2011/292/EU of 31 March 2011 on the security rules for protecting EU classified information <sup>(1)</sup>.

#### Article 9

### Access to information and logistical support

1. Member States, the Commission and the General Secretariat of the Council shall ensure that the EUSR is given access to any relevant information.

2. Union delegations and/or Member States, as appropriate, shall provide logistical support in the region.

#### Article 10

### Security

In accordance with the Union's policy on the security of personnel deployed outside the Union in an operational capacity under Title V of the Treaty, the EUSR shall take all reasonably practicable measures, in conformity with his mandate and the security situation in his geographical area of responsibility, for the security of all personnel under his direct authority, notably by:

(a) establishing a mission-specific security plan based on guidance from the EEAS, including mission-specific physical, organisational and procedural security measures, governing management of the secure movement of

personnel to, and within, the mission area, as well as management of security incidents and including a mission contingency and evacuation plan;

(b) ensuring that all personnel deployed outside the Union are covered by high risk insurance as required by the conditions in the mission area;

(c) ensuring that all members of his team to be deployed outside the Union, including locally contracted personnel, have received appropriate security training before or upon arriving in the mission area, based on the risk ratings assigned to the mission area by the EEAS;

(d) ensuring that all agreed recommendations made following regular security assessments are implemented and providing the HR, the Council and the Commission with written reports on their implementation and on other security issues within the framework of the mid-term and mandate implementation reports.

#### Article 11

### Reporting

The EUSR shall regularly provide the HR and the PSC with oral and written reports. The EUSR shall also report, as necessary, to Council working parties. Regular written reports shall be circulated through the COREU network. Upon recommendation of the HR or the PSC, the EUSR shall provide the Foreign Affairs Council with reports.

#### Article 12

### Coordination

1. The EUSR shall promote overall Union political coordination. He shall help to ensure that all Union instruments in the field are engaged coherently to attain the Union's policy objectives. The activities of the EUSR shall be coordinated with those of the Commission as well as those of other EUSRs active in the region, including the EUSR for the Southern Mediterranean Region, as appropriate. The EUSR shall provide Member States' missions and Union delegations with regular briefings.

2. In the field, close liaison shall be maintained with the Heads of the Union delegations and Member States' Heads of Mission. They shall make every effort to assist the EUSR in the implementation of the mandate. The EUSR, in close coordination with the Head of the Union Delegation in Tel Aviv, shall provide the Heads of the European Union Police Mission in the Palestinian Territories (EUPOL COPPS) and of the European Union Border Assistance Mission for the Rafah Crossing Point (EU BAM Rafah) with local political guidance. The EUSR and the Civilian Operation Commander shall consult each other as required. The EUSR shall also liaise with other international and regional actors in the field.

<sup>(1)</sup> OJ L 141, 27.5.2011, p. 17.

*Article 13***Review**

The implementation of this Decision and its consistency with other contributions from the Union to the region shall be kept under regular review. The EUSR shall present the HR, the Council and the Commission with a progress report before the end of November 2012 and with a comprehensive mandate implementation report at the end of the mandate.

*Article 14***Entry into force**

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

Done at Brussels, 23 January 2012.

*For the Council*  
*The President*  
C. ASHTON

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**COUNCIL DECISION 2012/34/CFSP**  
**of 23 January 2012**  
**appointing the Chairman of the Military Committee of the European Union**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 240 thereof,

Having regard to Council Decision 2001/79/CFSP setting up the Military Committee of the European Union <sup>(1)</sup>,

Whereas:

- (1) Pursuant to Article 3(1) of Decision 2001/79/CFSP, the Chairman of the Military Committee of the European Union ("the Military Committee") shall be appointed by the Council on the recommendation of the Military Committee meeting at the level of the Chiefs of Defence. According to Article 3(2) of the said Decision, the term of office of the Chairman of the Military Committee is three years, unless the Council decides otherwise.
- (2) On 8 December 2008, the Council appointed General Håkan SYRÉN as Chairman of the Military Committee for a period of three years as from 6 November 2009 <sup>(2)</sup>.

- (3) At its meeting on 22 November 2011, the Military Committee meeting at the level of the Chiefs of Defence recommended that General Patrick de ROUSIERS be appointed Chairman of the Military Committee,

HAS ADOPTED THIS DECISION:

*Article 1*

General Patrick de ROUSIERS is hereby appointed Chairman of the Military Committee of the European Union for a period of three years as from 6 November 2012.

*Article 2*

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

Done at Brussels, 23 January 2012.

*For the Council*

*The President*

C. ASHTON

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<sup>(1)</sup> OJ L 27, 30.1.2001, p. 4.

<sup>(2)</sup> Council Decision 2009/22/EC of 8 December 2008 appointing the Chairman of the Military Committee of the European Union (OJ L 9, 14.1.2009, p. 51).

**COUNCIL DECISION 2012/35/CFSP****of 23 January 2012****amending Decision 2010/413/CFSP concerning restrictive measures against Iran**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 29 thereof,

Whereas:

- (1) On 27 February 2007, the Council adopted Common Position 2007/140/CFSP concerning restrictive measures against Iran <sup>(1)</sup> which implemented United Nations Security Council Resolution (UNSCR) 1737 (2006).
- (2) On 23 April 2007, the Council adopted Common Position 2007/246/CFSP <sup>(2)</sup> which implemented UNSCR 1747 (2007).
- (3) On 7 August 2008, the Council adopted Common Position 2008/652/CFSP <sup>(3)</sup> which implemented UNSCR 1803 (2008).
- (4) On 26 July 2010, the Council adopted Decision 2010/413/CFSP <sup>(4)</sup> which implemented UNSCR 1929 (2010).
- (5) On 1 December 2011, the Council reiterated its serious and deepening concerns over the nature of Iran's nuclear programme, and in particular over the findings on Iranian activities relating to the development of military nuclear technology, as reflected in the latest International Atomic Energy Agency (IAEA) report. In the light of these concerns and in accordance with the European Council Declaration of 23 October 2011, the Council agreed to broaden existing sanctions by examining, in close coordination with international partners, additional measures including measures aimed at severely affecting the Iranian financial system, in the transport sector, in the energy sector, measures against the Iranian Revolutionary Guard Corps (IRGC), as well as in other areas.
- (6) On 9 December 2011, the European Council endorsed the Council conclusions of 1 December 2011 and invited the Council to proceed with its work relating to extending the scope of the Union's restrictive measures against Iran as a matter of priority.
- (7) In this context, it is appropriate to prohibit or control the supply, sale or transfer to Iran of additional items, materials, equipment, goods and technology, that could contribute to Iran's enrichment-related, reprocessing or heavy water-related activities, to the development of nuclear weapon delivery systems or to the pursuit of activities related to other topics about which the IAEA has expressed concerns or identified as outstanding, or to other weapons of mass destruction programmes. This prohibition should include dual-use goods and technology.
- (8) Recalling the potential connection between Iran's revenues derived from its energy sector and the funding of Iran's proliferation-sensitive nuclear activities and that chemical process equipment and materials required for the petrochemical industry have much in common with those required for certain sensitive nuclear fuel cycle activities, as underlined in UNSCR 1929 (2010), the sale, supply or transfer to Iran of further key equipment and technology which could be used in key sectors in the oil and natural gas industry or, in the petrochemical industry, should be prohibited. Moreover, Member States should prohibit any new investment in the petrochemical sector in Iran.
- (9) In addition, the purchase, import or transport from Iran of crude oil and petroleum products, as well as of petrochemical products, should be prohibited.
- (10) Moreover, the sale, purchase, transportation or brokering of gold, precious metals and diamonds to, from or for the Government of Iran should be prohibited.
- (11) In addition, the delivery of newly printed or minted or unissued Iranian denominated banknotes and coinage to or for the benefit of the Central Bank of Iran should be prohibited.
- (12) Furthermore, restrictive measures should be imposed against the Central Bank of Iran in view of its involvement in activities to circumvent sanctions imposed against Iran.
- (13) The restrictions on admission and the freezing of funds and economic resources should be applied to additional persons and entities providing support to the Government of Iran allowing it to pursue proliferation-sensitive nuclear activities or the development of nuclear weapon delivery systems, in particular persons and entities providing financial, logistical or material support to the Government of Iran.

<sup>(1)</sup> OJ L 61, 28.2.2007, p. 49.<sup>(2)</sup> OJ L 106, 24.4.2007, p. 67.<sup>(3)</sup> OJ L 213, 8.8.2008, p. 58.<sup>(4)</sup> OJ L 195, 27.7.2010, p. 39.



- (14) The restrictions on admission and the freezing of funds applied to members of the IRGC should no longer be restricted to senior members but could apply to other members of the IRGC.
- (15) Moreover, additional persons and entities should be included in the list of persons and entities subject to restrictive measures as set out in Annex II to Decision 2010/413/CFSP.
- (16) Further action by the Union is needed in order to implement certain measures,

HAS ADOPTED THIS DECISION:

*Article 1*

Council Decision 2010/413/CFSP is hereby amended as follows:

- (1) in Article 1(1), point (e) is replaced by the following:

"(e) other dual-use goods and technology listed in Annex I to Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items (\*) and not covered by point (a) except for certain items in category 5 - Part 1 and category 5 - Part 2 in Annex I to that Regulation.

(\*) OJ L 134, 29.5.2009, p. 1.";

- (2) the following Articles are inserted:

*"Article 3a*

1. The import, purchase or transport of Iranian crude oil and petroleum products shall be prohibited.

The Union shall take the necessary measures in order to determine the relevant items to be covered by this provision.

2. It shall be prohibited to provide, directly or indirectly, financing or financial assistance, including financial derivatives, as well as insurance and reinsurance, related to the import, purchase, or transport of Iranian crude oil and petroleum products.

*Article 3b*

1. The import, purchase or transport of Iranian petrochemical products shall be prohibited.

The Union shall take the necessary measures in order to determine the relevant items to be covered by this provision.

2. It shall be prohibited to provide, directly or indirectly, financing or financial assistance, as well as

insurance and reinsurance, related to the import, purchase, or transport of Iranian petrochemical products

*Article 3c*

1. The prohibitions set out in Article 3a shall be without prejudice to the execution, until 1 July 2012, of contracts concluded before 23 January 2012 or ancillary contracts necessary for the execution of such contracts, to be concluded and executed not later than 1 July 2012.

2. The prohibitions set out in Article 3a shall be without prejudice to the execution of obligations provided for in contracts concluded before 23 January 2012 or in ancillary contracts necessary for the execution of such obligations where the supply of Iranian crude oil and petroleum products or the proceeds derived from their supply are for the reimbursement of outstanding amounts with respect to contracts concluded before 23 January 2012 to persons or entities within the territories of Member States or under their jurisdiction, where those contracts specifically provide for such reimbursements.

*Article 3d*

1. The prohibitions set out in Article 3b shall be without prejudice to the execution, until 1 May 2012, of contracts concluded before 23 January 2012 or in ancillary contracts necessary for the execution of such contracts, to be concluded and executed not later than 1 May 2012.

2. The prohibitions set out in Article 3b shall be without prejudice to the execution of obligations provided for in contracts concluded before 23 January 2012 or in ancillary contracts necessary for the execution of such obligations where the supply of petrochemical products or the proceeds derived from the supply of these products are for the reimbursement of outstanding amounts with respect to contracts concluded before 23 January 2012 to persons or entities within the territories of Member States or under their jurisdiction, where those contracts specifically provide for such reimbursements.";

- (3) the following Articles are inserted:

*"Article 4a*

1. The sale, supply or transfer of key equipment and technology for the petrochemical industry in Iran, or to Iranian or Iranian-owned enterprises engaged in that industry outside Iran, by nationals of Member States, or from the territories of Member States, or using vessels or aircraft under the jurisdiction of Member States shall be prohibited whether or not originating in their territories.

The Union shall take the necessary measures in order to determine the relevant items to be covered by this provision.

2. It shall be prohibited to provide the following to enterprises in Iran that are engaged in the Iranian petrochemical industry or to Iranian, or Iranian-owned enterprises engaged in that industry outside Iran:

- (a) technical assistance or training and other services related to key equipment and technology as determined according to paragraph 1;
- (b) financing or financial assistance for any sale, supply, transfer or export of key equipment and technology as determined according to paragraph 1 or for the provision of related technical assistance or training.

3. It shall be prohibited to participate, knowingly or intentionally, in activities the object or effect of which is to circumvent the prohibitions referred to in paragraphs 1 and 2.

#### Article 4b

1. The prohibition in Article 4(1) shall be without prejudice to the execution of an obligation relating to the delivery of goods provided for in contracts concluded before 26 July 2010.

2. The prohibitions in Article 4 shall be without prejudice to the execution of an obligation arising from contracts concluded before 26 July 2010 and relating to investments made in Iran before the same date by enterprises established in Member States.

3. The prohibition in Article 4a(1) shall be without prejudice to the execution of an obligation relating to the delivery of goods provided for in contracts concluded before 23 January 2012.

4. The prohibitions in Article 4a shall be without prejudice to the execution of an obligation arising from contracts concluded before 23 January 2012 and relating to investments made in Iran before the same date by enterprises established in Member States.

#### Article 4c

The direct or indirect sale, purchase, transportation or brokering of gold and precious metals, as well as of diamonds, to, from or for the Government of Iran, its public bodies, corporations and agencies, the Central Bank of Iran, as well as to, from or for persons and

entities acting on their behalf or at their direction, or entities owned or controlled by them shall be prohibited.

The Union shall take the necessary measures in order to determine the relevant items to be covered by this provision.

#### Article 4d

The delivery of newly printed or minted or unissued Iranian denominated banknotes and coinage to or for the benefit of the Central Bank of Iran shall be prohibited.";

- (4) the following Article is inserted:

#### "Article 6a

The following shall be prohibited:

- (a) the granting of any financial loan or credit to enterprises in Iran that are engaged in the Iranian petrochemical industry or to Iranian or Iranian-owned enterprises engaged in that industry outside Iran;
- (b) the acquisition or extension of a participation in enterprises in Iran that are engaged in the Iranian petrochemical industry, or to Iranian or Iranian-owned enterprises engaged in that industry outside Iran, including the acquisition in full of such enterprises and the acquisition of shares and securities of a participating nature;
- (c) the creation of any joint venture with enterprises in Iran that are engaged in the Iranian petrochemical industry and with any subsidiary or affiliate under their control.";

- (5) Article 7 is replaced by the following:

#### "Article 7

1. The prohibitions in Article 6(a) and (b) respectively:
  - (i) shall be without prejudice to the execution of an obligation arising from contracts or agreements concluded before 26 July 2010;
  - (ii) shall not prevent the extension of a participation, if such extension is an obligation under an agreement concluded before 26 July 2010.

2. The prohibitions in Article 6a(a) and (b) respectively:
- (i) shall be without prejudice to the execution of an obligation arising from contracts or agreements concluded before 23 January 2012;
  - (ii) shall not prevent the extension of a participation, if such extension is an obligation under an agreement concluded before 23 January 2012.";
- (6) Article 19(1) is amended as follows:
- (a) point (b) is replaced by the following:
    - "(b) other persons not covered by Annex I that are engaged in, directly associated with, or providing support for Iran's proliferation-sensitive nuclear activities or for the development of nuclear weapon delivery systems, including through the involvement in procurement of the prohibited items, goods, equipment, materials and technology, or persons acting on their behalf or at their direction, or persons that have assisted designated persons or entities in evading or violating the provisions of UNSCR 1737 (2006), UNSCR 1747 (2007), UNSCR 1803 (2008) and UNSCR 1929 (2010) or this Decision as well as other members of the IRGC, as listed in Annex II.";
  - (b) the following point is added:
    - "(c) other persons not covered by Annex I that provide support to the Government of Iran, and persons associated with them, as listed in Annex II.";
- (7) Article 20 is amended as follows:
- (a) paragraph 1 is amended as follows:
    - (i) point (b) is replaced by the following:
      - "(b) persons and entities not covered by Annex I that are engaged in, directly associated with, or providing support for, Iran's proliferation-sensitive nuclear activities or for the development of nuclear weapon delivery systems, including through the involvement in procurement of the prohibited items, goods, equipment, materials and technology, or persons or entities acting on their behalf or at their direction, or entities owned or controlled by them, including through illicit means, or persons and entities that have assisted designated persons or entities in evading or violating the provisions of
    - (ii) the following point is added:
      - "(c) other persons and entities not covered by Annex I that provide support to the Government of Iran, and persons and entities associated with them, as listed in Annex II.";
    - (b) the following paragraph is inserted:
      - "4a. With regard to persons and entities listed in Annex II, exemptions may also be made for funds and economic resources which are to be paid into or from an account of a diplomatic or consular mission or an international organisation enjoying immunities in accordance with international law, in so far as such payments are intended to be used for official purposes of the diplomatic or consular mission or international organisation.";
    - (c) the following paragraphs are added:
      - "7. Paragraphs 1 and 2 shall not apply to a transfer by or through the Central Bank of Iran of funds or economic resources received and frozen after the date of its designation or to a transfer of funds or economic resources to or through the Central Bank of Iran after the date of its designation where such transfer is related to a payment by a non-designated financial institution due in connection with a specific trade contract, provided that the relevant Member State has determined, on a case-by-case basis, that the payment is not directly or indirectly received by a person or entity referred to in paragraph 1.
      - 8. Paragraph 1 shall not apply to a transfer by or through the Central Bank of Iran of frozen funds or economic resources where such transfer is for the purpose of providing financial institutions under the jurisdiction of Member States with liquidity for the financing of trade, provided that the transfer has been authorised by the relevant Member State.;
      - 9. Paragraph 2 shall be without prejudice to payments to the Central Bank of Iran in connection with the execution of contracts in conformity with Articles 3a, 3b, 3c or 3d.

10. Paragraph 1 shall not prevent Bank Tejarat listed in Annex II, for a period of two months after the date of its designation, from making a payment from funds or economic resources received and frozen after the date of its designation or from receiving a payment after the date of its designation, where such payment is due in connection with a specific trade contract, provided that the relevant Member State has determined, on a case-by-case basis, that the payment is not directly or indirectly received by a person or entity referred to in paragraph 1.

11. Paragraphs 7, 8, 9 and 10 are without prejudice to paragraphs 3, 4, 4a, 5 and 6 of this Article and to Article 10(3).";

(8) in Article 24, paragraph 2 is replaced by the following:

"2. Where the Council decides to subject a person or entity to the measures referred to in Articles 19(1)(b) and (c) and 20(1)(b) and (c), it shall amend Annex II accordingly.";

(9) in Article 25, paragraph 2 is replaced by the following:

"2. Annexes I and II shall also include, where available, information necessary to identify the persons or entities concerned, as provided by the Security Council or by the Committee in respect of Annex I. With regard to persons, such information may include names including aliases, date and place of birth, nationality, passport and ID card numbers, gender, address, if known and function or profession. With regard to entities such information may include names, place and date of registration, registration number and place of business. Annexes I and II shall also include the date of designation.";

(10) in Article 26, paragraphs 2 and 3 are replaced by the following:

"2. The measures concerning the prohibition on import, purchase or transport of Iranian crude oil and

petroleum products in Article 3a shall be reviewed not later than 1 May 2012, in particular taking due account of the availability and the financial conditions for the supply of crude oil and petroleum products produced in countries other than Iran, with a view to ensuring the continuity of energy supply of Member States.

3. The measures referred to in Articles 19(1)(b) and (c) and 20(1)(b) and (c) shall be reviewed at regular intervals and at least every 12 months. They shall cease to apply in respect of the persons and entities concerned if the Council determines, in accordance with the procedure referred to in Article 24, that the conditions for their application are no longer met.".

#### *Article 2*

1. The persons and entities listed in Annex I to this Decision shall be added to the list set out in Annex II to Decision 2010/413/CFSP.

2. The entity listed in Annex II to this Decision shall be removed from the list set out in Annex II to Decision 2010/413/CFSP.

3. The entries in Annex II to Decision 2010/413/CFSP shall be amended as set out in Annex III to this Decision.

#### *Article 3*

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

Done at Brussels, 23 January 2012.

*For the Council*  
*The President*  
C. ASHTON

## ANNEX I

## List of persons and entities referred to in Article 2(1)

## I. Persons and entities involved in nuclear or ballistic missiles activities

## B. Entities

	Name	Identifying information	Reasons	Date of listing
1.	Central Bank of Iran (a.k.a. Central Bank of the Islamic Republic of Iran)	Postal Address: Mirdamad Blvd., NO.144, Tehran, Islamic Republic of Iran P.O. Box: 15875 / 7177 Switchboard: +98 21 299 51 Cable Address: MARKAZBANK Telex: 216 219-22 MZBK IR SWIFT Address: BMJIIRTH Web Site: <a href="http://www.cbi.ir">http://www.cbi.ir</a> E-mail: G.SecDept@cbi.ir	Involvement in activities to circumvent sanctions	23.1.2012
2.	Bank Tejarat	Postal Address: Taleghani Br. 130, Taleghani Ave. P.O.Box: 11365 - 5416, Tehran Tel.: 88826690 Tlx.: 226641 TJTA IR. Fax: 88893641 Website: <a href="http://www.tejaratbank.ir">http://www.tejaratbank.ir</a>	Bank Tejarat is a State owned bank. It has directly facilitated Iran's nuclear efforts. For example, in 2011, Bank Tejarat facilitated the movement of tens of millions of dollars in an effort to assist the UN designated Atomic Energy Organisation of Iran's ongoing effort to acquire yellowcake uranium. The AEOI is the main Iranian organisation for research and development of nuclear technology, and manages fissile material production programs.  Bank Tejarat also has a history of assisting designated Iranian banks in circumventing international sanctions, for example acting in business involving UN designated Shahid Hemmat Industrial Group cover companies.  Through its financial services to EU designated Bank Mellat and Export Development Bank of Iran (EDBI) in the past few years, Bank Tejarat has also supported the activities of subsidiaries and subordinates of the Iran Revolutionary Guard Corps, UN designated Defense Industries Organisation and UN designated MODAFL.	23.1.2012
3.	Tidewater (a.k.a. Tidewater Middle East Co.)	Postal address: No. 80, Tidewater Building, Vozara Street, Next to Saie Park, Tehran, Iran	Owned or controlled by IRGC	23.1.2012

	Name	Identifying information	Reasons	Date of listing
4.	Turbine Engineering Manufacturing (TEM) (a.k.a T.E.M. Co.)	Postal address: Shishesh Mina Street, Karaj Special Road, Tehran, Iran	Used as a front company by designated Iran Aircraft Industries (IACI) for covert procurement activities.	23.1.2012
5.	Sad Export Import Company (a.k.a. SAD Import & Export Company)	Postal address: Haftom Tir Square, South Mofte Avenue, Tour Line No; 3/1, Tehran, Iran P.O. Box 1584864813 Tehran, Iran	Used as a front company by designated Defence Industries Organization (DIO). Involved in arms transfers to Syria. The company's involvement was also noted in illicit arms transfer aboard M/V Monchegorsk.	23.1.2012
6.	Rosmachin	Postal address: Haftom Tir Square, South Mofte Avenue, Tour Line No; 3/1, Tehran, Iran P.O. Box 1584864813 Tehran, Iran	Front company of Sad Export Import Company. Involved in illicit arms transfer aboard M/V Monchegorsk.	23.1.2012

## II. Islamic Revolutionary Guard Corps (IRGC)

### A. Persons

	Name	Identifying information	Reasons	Date of listing
1.	Ali Ashraf NOURI		IRGC Deputy Commander, IRGC Political Bureau Chief	23.1.2012
2.	Hojatoleslam Ali SAIDI (a.k.a. Hojjat- al-Eslam Ali Saidi or Saeedi		Representative of the Supreme Leader to the IRGC	23.1.2012
3.	Amir Ali Haji ZADEH (a.k.a. Amir Ali Hajizadeh)		IRGC Air Force Commander, Brigadier General	23.1.2012

### B. Entities

	Name	Identifying information	Reasons	Date of listing
1.	Behnam Sahriyari Trading Company	Postal address: Ziba Buidling, 10th Floor, Northern Sohrevardi Street, Tehran, Iran	Sent two containers of various types of firearms from Iran to Syria in May 2007 in violation of op. 5 of UNSCR 1747(2007)	23.1.2012

**III. Islamic Republic of Iran Shipping Lines (IRISL)****B. Entities**

	Name	Identifying information	Reasons	Date of listing
1.	BIIS Maritime Limited	Postal address: 147/1 St. Lucia, Valletta, Malta	Owned or controlled by designated Irano Hind	23.1.2012
2.	Darya Delalan Sefid Khazar Shipping Company (Iran) (a.k.a. Khazar Sea Shipping Lines or Darya-ye Khazar Shipping Company or Khazar Shipping Co. or KSSL or Daryaye Khazar (Caspian Sea) Co. or Darya-e-khazar shipping Co.)	Postal address: M. Khomeini St., Ghazian, Bandar Anzil, Gilan, Iran No. 1, End of Shahid Mostafa Khomeini St., Tohid Square, Bandar Anzali, 1711-324, Iran	Owned or controlled by IRISL	23.1.2012

## ANNEX II

**Entity referred to in Article 2(2)**

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## ANNEX III

**Entries referred to in Article 2(3)**

	Name	Identifying information	Reasons	Date of listing
1.	Hanseatic Trade Trust & Shipping (HTTS) GmbH	Postal address: Schottweg 7, 22087 Hamburg, Germany; Opp 7th Alley, Zarafshan St, Eivanak St, Qods Township; HTTS GmbH	Controlled by and/or acting on behalf of IRISL. HTTS is registered under the same address as IRISL Europe GmbH in Hamburg, and its principal Dr. Naser Baseni was previously employed with IRISL.	23.1.2012
2.	Oasis Freight Agency	Postal address: Al Meena Street, Opposite Dubai Ports & Customs, 2nd Floor, Sharaf Building, Dubai UAE; Sharaf Building, 1st Floor, Al Mankhool St., Bur Dubai, P.O. Box 5562, Dubai, United Arab Emirates; Sharaf Building, No. 4, 2nd Floor, Al Meena Road, Opposite Customs, Dubai, United Arab Emirates, Kayed Ahli Building, Jamal Abdul Nasser Road (Parallel to Al Wahda St.), P.O. Box 4840, Sharjah, United Arab Emirates	Acted on behalf of IRISL in the UAE. Has been replaced by Good Luck Shipping Company which is also designated for acting on behalf of IRISL	23.1.2012



**COUNCIL DECISION 2012/36/CFSP**

**of 23 January 2012**

**amending Decision 2010/639/CFSP concerning restrictive measures against Belarus**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 29 thereof,

Whereas:

- (1) On 25 October 2010, the Council adopted Decision 2010/639/CFSP concerning restrictive measures against Belarus <sup>(1)</sup>.
- (2) On 10 October 2011, the Council extended the existing restrictive measures until 31 October 2012 by adopting Decision 2011/666/CFSP <sup>(2)</sup>.
- (3) In view of the gravity of the situation in Belarus, additional restrictive measures against Belarus should be adopted.
- (4) The restrictions on admission and on the freezing of funds and economic resources should be applied to persons responsible for serious violations of human rights or the repression of civil society and democratic opposition, in particular persons in a leading position, and to persons and entities benefiting from or supporting the Lukashenka regime, in particular persons and entities providing financial or material support to the regime.
- (5) Decision 2010/639/CFSP should be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

Decision 2010/639/CFSP is hereby amended as follows:

- (1) in Article 1(1), the following points are added:
  - (e) for serious violations of human rights or the repression of civil society and democratic opposition in Belarus, as listed in Annex V;

(f) and persons or entities benefiting from or supporting the Lukashenka regime as listed in Annex V.;

(2) in Article 2(1), the following points are inserted:

(c) for serious violations of human rights or the repression of civil society and democratic opposition in Belarus, as listed in Annex V;

(d) and persons or entities benefiting from or supporting the Lukashenka regime, as listed in Annex V.;

(3) in Article 2, paragraph 2 is replaced by the following:

'2. No funds or economic resources shall be made available, directly or indirectly, to or for the benefit of such persons listed in Annexes IIIA, IV and V.;

(4) in Article 3(1), point (a) is replaced by the following:

'(a) necessary to satisfy the basic needs of the persons listed in Annexes IIIA, IV and V and their dependent family members, including payments for foodstuffs, rent or mortgage, medicines and medical treatment, taxes, insurance premiums, and public utility charges;'

*Article 2*

The Annex to this Decision shall be added to Decision 2010/639/CFSP as Annex V.

*Article 3*

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

Done at Brussels, 23 January 2012.

*For the Council*

*The President*

C. ASHTON

<sup>(1)</sup> OJ L 280, 26.10.2010, p. 18.

<sup>(2)</sup> OJ L 265, 11.10.2011, p. 17.

ANNEX

'ANNEX V

**List of persons and entities referred to in Article 1(1)(e) and (f) and Article 2(1)(c) and (d)**

Persons

Entities'

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**COUNCIL IMPLEMENTING DECISION 2012/37/CFSP**  
**of 23 January 2012**  
**implementing Decision 2011/782/CFSP concerning restrictive measures against Syria**

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on European Union,

*Article 1*

Having regard to Council Decision 2011/782/CFSP of 1 December 2011 concerning restrictive measures against Syria and repealing Decision 2011/273/CFSP<sup>(1)</sup> and in particular Article 21(1) thereof,

The persons and entities listed in the Annex to this Decision shall be added to the list set out in Annex I to Decision 2011/782/CFSP.

*Article 2*

Whereas:

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

(1) On 1 December 2011, the Council adopted Decision 2011/782/CFSP concerning restrictive measures against Syria.

Done at Brussels, 23 January 2012.

(2) In view of the gravity of the situation in Syria, additional persons and entities should be included in the list of persons and entities subject to restrictive measures as set out in Annex I to Decision 2011/782/CFSP,

*For the Council*  
*The President*  
C. ASHTON

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<sup>(1)</sup> OJ L 319, 2.12.2011, p. 56.

## ANNEX

## Persons and entities referred to in Article 1

	Name	Identifying information	Reasons	Date of listing
1.	Brigadier General Jawdat Ibrahim Safi	Commander of 154th Regiment	Ordered troops to shoot at protestors in and around Damascus, including Mo'adamiyeh, Douma, Abasiyeh, Duma.	23.1.2012
2.	Major General Muhammad Ali Durgham	Commander in 4th Division	Ordered troops to shoot at protestors in and around Damascus, including Mo'adamiyeh, Douma, Abasiyeh, Duma	23.1.2012
3.	Major General Ramadan Mahmoud Ramadan	Commander of 35th Special Forces Regiment	Ordered troops to shoot protestors in Baniyas and Deraa	23.1.2012
4.	Brigadier General Ahmed Yousef Jarad	Commander of 132nd Brigade	Ordered troops to shoot at protestors in Deraa, including the use of machine guns and anti-aircraft guns.	23.1.2012
5.	Major General Naim Jasem Suleiman	Commander of the 3rd Division	Gave orders to troops to shoot protestors in Douma.	23.1.2012
6.	Brigadier General Jihad Mohamed Sultan	Commander of 65th Brigade	Gave orders to troops to shoot protestors in Douma	23.1.2012
7.	Major General Fo'ad Hamoudeh	Commander of the military operations in Idlib	Gave orders to troops to shoot protestors in Idlib at the beginning of September 2011	23.1.2012
8.	Major General Bader Aqel	Special Forces Commander	Gave the soldiers orders to pick up the bodies and hand them over to the mukhabarat and responsible for the violence in Bukamal.	23.1.2012
9.	Brigadier General Ghassan Afif	Commander from the 45th Regiment	Commander of military operations in Homs, Baniyas and Idlib	23.1.2012
10.	Brigadier General Mohamed Maaruf	Commander from the 45th Regiment	Commander of military operations in Homs. Gave orders to shoot protestors in Homs.	23.1.2012
11.	Brigadier General Yousef Ismail	Commander of the 134th Brigade	Gave orders to troops to shoot at houses and people on roofs during a funeral in Talbiseh for protestors killed the previous day.	23.1.2012
12.	Brigadier General Jamal Yunes	Commander of the 555th Regiment.	Gave orders to troops to shoot at protestors in Mo'adamiyeh.	23.1.2012
13.	Brigadier General Mohsin Makhlouf		Gave orders to troops to shoot at protestors in Al-Herak.	23.1.2012

	Name	Identifying information	Reasons	Date of listing
14.	Brigadier General Ali Dawwa		Gave orders to troops to shoot protestors in Al-Herak	23.1.2012
15.	Brigadier General Mohamed Khaddor	Commander of the 106th Brigade, Presidential Guard	Gave orders to troops to beat the protesters with sticks and then arrest them. Responsible for repression of peaceful protesters in Douma.	23.1.2012
16.	Major General Suheil Salman Hassan	Commander of 5th Division	Gave orders to troops to shoot at the protesters in Deraa Governorate.	23.1.2012
17.	Wafiq Nasser	Head of Suwayda Regional Branch (Department of Military Intelligence)	As Head of the Suwayda branch of the Department for Military Intelligence, responsible for arbitrary detention and torture of detainees in Suwayda.	23.1.2012
18.	Ahmed Dibe	Head of Deraa Regional Branch (General Security Directorate)	As Head of the Deraa Regional Branch of the General Security Directorate, responsible for arbitrary detention and torture of detainees in Deraa.	23.1.2012
19.	Makhmoud al-Khattib	Head of Investigative Branch (Political Security Directorate)	As Head of the Investigative Branch of the Political Security Directorate, responsible for detention and torture of detainees.	23.1.2012
20.	Mohamed Heikmat Ibrahim	Head of Operations Branch (Political Security Directorate)	As Head of the Operations Branch of the Political Security Directorate, responsible for detention and torture of detainees.	23.1.2012
21.	Nasser Al-Ali	Head of Deraa Regional Branch (Political Security Directorate)	As Head of the Deraa Regional Branch of the Political Security Directorate, responsible for detention and torture of detainees.	23.1.2012
22.	Mehran (or Mahran) Khwanda	Owner of transport company Qadmous Transport Co. Date of birth 11.05.1938 Passports: No 3298 858, expired 09.05.2004, No 001452904, expires 29.11.2011, No 006283523, expires 28.06.2017.	Provides logistical support to violent repression of civilian population in areas of operation of pro-government militias involved in violence (shabihas).	23.1.2012
23.	Industrial Bank	Dar Al Muhanisen Building, 7th Floor, Maysaloun Street, P.O. Box 7572 Damascus, Syria. Tel: +963 11-222-8200. +963 11-222-7910 Fax: +963 11-222-8412	State-owned bank. Provides financial support to the regime.	23.1.2012
24.	Popular Credit Bank	Dar Al Muhanisen Building, 6th Floor, Maysaloun Street, Damascus, Syria. Tel: +963 11-222-7604. +963 11-221-8376 Fax: +963 11-221-0124	State-owned bank. Provides financial support to the regime.	23.1.2012
25.	Saving Bank	Syria-Damascus – Merjah – Al-Furat St. P.O. Box: 5467 Fax: 224 4909 – 245 3471 Tel: 222 8403 e-mail: s.bank@scs-net.org post-gm@net.sy	State-owned bank. Provides financial support to the regime.	23.1.2012

	Name	Identifying information	Reasons	Date of listing
26.	Agricultural Cooperative Bank	Agricultural Cooperative Bank Building, Damascus Tajhez, P.O. Box 4325, Damascus, Syria. Tel: +963 11-221-3462; +963 11-222-1393 Fax: +963 11-224-1261 Website: www.agrobank.org	State-owned bank. Provides financial support to the regime.	23.1.2012
27.	Syrian Lebanese Commercial Bank	Syrian Lebanese Commercial Bank Building, 6th Floor, Makdessi Street, Hamra, P.O. Box 11-8701, Beirut, Lebanaon. Tel: +961 1-741666 Fax: +961 1-738228; +961 1-753215; +961 1-736629 Website: www.slcb.com.lb	Subsidiary of the Commercial Bank of Syria already listed. Provides financial support to the regime.	23.1.2012
28.	Deir ez-Zur Petroleum Company	Dar Al Saadi Building 1st, 5th, and 6th Floor Zillat Street Mazza Area P.O. Box 9120 Damascus Syria Tel: +963 11-662-1175; +963 11-662-1400 Fax: +963 11-662-1848	Joint venture of GPC. Provides financial support to the regime.	23.1.2012
29.	Ebla Petroleum Company	Head Office Mazzeh Villat Ghabia Dar Es Saada 16 Damascus, Syria Tel: +963 116691100 P.O. Box 9120	Joint venture of GPC. Provides financial support to the regime.	23.1.2012
30.	Dijla Petroleum Company	Building No. 653 – 1st Floor, Daraa Highway, P.O. Box 81, Damascus, Syria	Joint venture of GPC. Provides financial support to the regime.	23.1.2012

# GUIDELINES

## GUIDELINE OF THE EUROPEAN CENTRAL BANK

of 21 December 2011

amending Guideline ECB/2010/20 on the legal framework for accounting and financial reporting in the European System of Central Banks

(ECB/2011/27)

(2012/38/EU)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

HAS ADOPTED THIS GUIDELINE:

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 12.1, 14.3 and 26.4 thereof,

Having regard to the contribution of the General Council of the European Central Bank pursuant to the second and third indents of Article 46.2 of the Statute of the European System of Central Banks and of the European Central Bank,

Whereas:

- (1) Guideline ECB/2010/20 of 11 November 2010 on the legal framework for accounting and financial reporting in the European System of Central Banks <sup>(1)</sup> lays down the rules for standardising the accounting and financial reporting of operations undertaken by the national central banks.
- (2) Given the diversity of monetary policy operations, it needs to be clarified in Annex IV to Guideline ECB/2010/20 that provisions related to monetary policy operations may differ, i.e. provisions booked under liability item 13, and mentioned under asset item 7.1, may not necessarily be Eurosystem provisions.
- (3) Guideline ECB/2010/20 needs to be amended accordingly,

### *Article 1*

#### **Amendment**

Guideline ECB/2010/20 is amended as follows:

Annex IV to Guideline ECB/2010/20 is replaced by the Annex to this Guideline.

### *Article 2*

#### **Entry into force**

This Guideline shall enter into force on 31 December 2011.

### *Article 3*

#### **Addressees**

This Guideline applies to all Eurosystem central banks.

Done at Frankfurt am Main, 21 December 2011.

*For the Governing Council of the ECB*

*The President of the ECB*

Mario DRAGHI

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<sup>(1)</sup> OJ L 35, 9.2.2011, p. 31.

## ANNEX

## 'ANNEX IV

COMPOSITION AND VALUATION RULES FOR THE BALANCE SHEET <sup>(1)</sup>

## ASSETS

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
1	1	<b>Gold and gold receivables</b>	Physical gold, i.e. bars, coins, plates, nuggets in storage or "under way". Non-physical gold, such as balances in gold sight accounts (unallocated accounts), term deposits and claims to receive gold arising from the following transactions: (a) upgrading or downgrading transactions; and (b) gold location or purity swaps where there is a difference of more than one business day between release and receipt	Market value	Mandatory
2	2	<b>Claims on non-euro area residents denominated in foreign currency</b>	Claims on counterparties resident outside the euro area including international and supranational institutions and central banks outside the euro area denominated in foreign currency		
2.1	2.1	<b>Receivables from the International Monetary Fund (IMF)</b>	<p>(a) <i>Drawing rights within the reserve tranche (net)</i> National quota minus balances in euro at the disposal of the IMF. The No 2 account of the IMF (euro account for administrative expenses) may be included in this item or under the item "Liabilities to non-euro area residents denominated in euro"</p> <p>(b) <i>SDRs</i> Holdings of SDRs (gross)</p> <p>(c) <i>Other claims</i> General arrangements to borrow, loans under special borrowing arrangements, deposits made to trusts under the management of the IMF</p>	<p>(a) <i>Drawing rights within the reserve tranche (net)</i> Nominal value, translation at the foreign exchange market rate</p> <p>(b) <i>SDRs</i> Nominal value, translation at the foreign exchange market rate</p> <p>(c) <i>Other claims</i> Nominal value, translation at the foreign exchange market rate</p>	<p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>
2.2	2.2	<b>Balances with banks and security investments, external loans and other external assets</b>	<p>(a) <i>Balances with banks outside the euro area other than those under asset item 11.3 "Other financial assets"</i> Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions</p>	<p>(a) <i>Balances with banks outside the euro area</i> Nominal value, translation at the foreign exchange market rate</p>	Mandatory

<sup>(1)</sup> Disclosure relating to euro banknotes in circulation, remuneration of net intra-Eurosystem claims/liabilities resulting from the allocation of euro banknotes within the Eurosystem, and monetary income should be harmonised in NCBs published annual financial statements. The items to be harmonised are indicated with an asterisk in Annexes IV, VIII and IX.



Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>
		<p>(b) <i>Security investments outside the euro area other than those under asset item 11.3 "Other financial assets"</i></p> <p>Notes and bonds, bills, zero bonds, money market paper, equity instruments held as part of the foreign reserves, all issued by non-euro area residents</p>	<p>(b) (i) <i>Marketable securities other than held-to-maturity</i></p> <p>Market price and foreign exchange market rate</p> <p>Any premiums or discounts are amortised</p>	Mandatory
			<p>(ii) <i>Marketable securities classified as held-to-maturity</i></p> <p>Cost subject to impairment and foreign exchange market rate</p> <p>Any premiums or discounts are amortised</p>	Mandatory
			<p>(iii) <i>Non-marketable securities</i></p> <p>Cost subject to impairment and foreign exchange market rate</p> <p>Any premiums or discounts are amortised</p>	Mandatory
			<p>(iv) <i>Marketable equity instruments</i></p> <p>Market price and foreign exchange market rate</p>	Mandatory
		<p>(c) <i>External loans (deposits) outside the euro area other than those under asset item 11.3 "Other financial assets"</i></p>	<p>(c) <i>External loans</i></p> <p>Deposits at nominal value translated at the foreign exchange market rate</p>	Mandatory
		<p>(d) <i>Other external assets</i></p> <p>Non-euro area banknotes and coins</p>	<p>(d) <i>Other external assets</i></p> <p>Nominal value, translation at the foreign exchange market rate</p>	Mandatory
3	3	<p><b>Claims on euro area residents denominated in foreign currency</b></p> <p>(a) <i>Security investments inside the euro area other than those under asset item 11.3 "Other financial assets"</i></p> <p>Notes and bonds, bills, zero bonds, money market paper, equity instruments held as part of the foreign reserves, all issued by euro area residents</p>	<p>(a) (i) <i>Marketable securities other than held-to-maturity</i></p> <p>Market price and foreign exchange market rate</p> <p>Any premiums or discounts are amortised</p>	Mandatory
			<p>(ii) <i>Marketable securities classified as held-to-maturity</i></p> <p>Cost subject to impairment and foreign exchange market rate</p> <p>Any premiums or discounts are amortised</p>	Mandatory
			<p>(iii) <i>Non-marketable securities</i></p> <p>Cost subject to impairment and foreign exchange market rate</p> <p>Any premiums or discounts are amortised</p>	Mandatory

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>
			(iv) <i>Marketable equity instruments</i> Market price and foreign exchange market rate	Mandatory
		(b) <i>Other claims on euro area residents other than those under asset item 11.3 "Other financial assets"</i>  Loans, deposits, reverse repo transactions, sundry lending	(b) <i>Other claims</i>  Deposits and other lending at nominal value, translated at the foreign exchange market rate	Mandatory
4	4	<b>Claims on non-euro area residents denominated in euro</b>		
4.1	4.1	<b>Balances with banks, security investments and loans</b>		
		(a) <i>Balances with banks outside the euro area other than those under asset item 11.3 "Other financial assets"</i>  Current accounts, fixed-term deposits, day-to-day money. Reverse repo transactions in connection with the management of securities denominated in euro	(a) <i>Balances with banks outside the euro area</i>  Nominal value	Mandatory
		(b) <i>Security investments outside the euro area other than those under asset item 11.3 "Other financial assets"</i>  Equity instruments, notes and bonds, bills, zero bonds, money market paper, all issued by non-euro area residents	(b) (i) <i>Marketable securities other than held-to-maturity</i>  Market price  Any premiums or discounts are amortised	Mandatory
			(ii) <i>Marketable securities classified as held-to-maturity</i>  Cost subject to impairment  Any premiums or discounts are amortised	Mandatory
			(iii) <i>Non-marketable securities</i>  Cost subject to impairment  Any premiums or discounts are amortised	Mandatory
			(iv) <i>Marketable equity instruments</i>  Market price	Mandatory
		(c) <i>Loans outside the euro area other than those under asset item 11.3 "Other financial assets"</i>	(c) <i>Loans outside the euro area</i>  Deposits at nominal value	Mandatory
		(d) <i>Securities other than those under asset item 11.3 "Other financial assets", issued by entities outside the euro area</i>  Securities issued by supranational or international organisations, e.g. the European Investment Bank, irrespective of their geographical location	(d) (i) <i>Marketable securities other than held-to-maturity</i>  Market price  Any premiums or discounts are amortised	Mandatory

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
			(ii) <i>Marketable securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised  (iii) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised	Mandatory           Mandatory	
4.2	4.2	<b>Claims arising from the credit facility under ERM II</b>	Lending according to the ERM II conditions	Nominal value	Mandatory
5	5	<b>Lending to euro area credit institutions related to monetary policy operations denominated in euro</b>	Items 5.1 to 5.5: transactions according to the respective monetary policy instruments described in Annex I to Guideline ECB/2011/14 of 20 September 2011 on monetary policy instruments and procedures of the Eurosystem <sup>(3)</sup>		
5.1	5.1	<b>Main refinancing operations</b>	Regular liquidity-providing reverse transactions with a weekly frequency and normally a maturity of 1 week	Nominal value or repo cost	Mandatory
5.2	5.2	<b>Longer-term refinancing operations</b>	Regular liquidity-providing reverse transactions with a monthly frequency and normally a maturity of 3 months	Nominal value or repo cost	Mandatory
5.3	5.3	<b>Fine-tuning reverse operations</b>	Reverse transactions, executed as ad hoc transactions for fine-tuning purposes	Nominal value or repo cost	Mandatory
5.4	5.4	<b>Structural reverse operations</b>	Reverse transactions adjusting the structural position of the Eurosystem vis-à-vis the financial sector	Nominal value or repo cost	Mandatory
5.5	5.5	<b>Marginal lending facility</b>	Overnight liquidity facility at a pre-specified interest rate against eligible assets (standing facility)	Nominal value or repo cost	Mandatory
5.6	5.6	<b>Credits related to margin calls</b>	Additional credit to credit institutions, arising from value increases of underlying assets regarding other credit to these credit institutions	Nominal value or cost	Mandatory

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
6	6	<b>Other claims on euro area credit institutions denominated in euro</b>	Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of security portfolios under the asset item 7 "Securities of euro area residents denominated in euro", including transactions resulting from the transformation of former foreign currency reserves of the euro area and other claims. Correspondent accounts with non-domestic euro area credit institutions. Other claims and operations unrelated to monetary policy operations of the Eurosystem. Any claims stemming from monetary policy operations initiated by an NCB prior to joining the Eurosystem	Nominal value or cost	Mandatory
7	7	<b>Securities of euro area residents denominated in euro</b>			
7.1	7.1	<b>Securities held for monetary policy purposes</b>	Securities issued in the euro area held for monetary policy purposes. ECB debt certificates purchased for fine-tuning purposes	<p>(a) <i>Marketable securities other than held-to-maturity</i></p> <p>Market price</p> <p>Any premiums or discounts are amortised</p> <p>(b) <i>Marketable securities classified as held-to-maturity</i></p> <p>Cost subject to impairment (cost when the impairment is covered by a provision under liability item 13(b) "Provisions")</p> <p>Any premiums or discounts are amortised</p> <p>(c) <i>Non-marketable securities</i></p> <p>Cost subject to impairment</p> <p>Any premiums or discounts are amortised</p>	<p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>
7.2	7.2	<b>Other securities</b>	Securities other than those under asset item 7.1 "Securities held for monetary policy purposes" and under asset item 11.3 "Other financial assets"; notes and bonds, bills, zero bonds, money market paper held outright, including government securities stemming from before EMU, denominated in euro. Equity instruments	<p>(a) <i>Marketable securities other than held-to-maturity</i></p> <p>Market price</p> <p>Any premiums or discounts are amortised</p> <p>(b) <i>Marketable securities classified as held-to-maturity</i></p> <p>Cost subject to impairment</p> <p>Any premiums or discounts are amortised</p>	<p>Mandatory</p> <p>Mandatory</p>

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
			(c) <i>Non-marketable securities</i> Cost subject to impairment Any premiums or discounts are amortised	Mandatory	
			(d) <i>Marketable equity instruments</i> Market price	Mandatory	
8	8	<b>General government debt denominated in euro</b>	Claims on government stemming from before EMU (non-marketable securities, loans)	Deposits/loans at nominal value, non-marketable securities at cost	Mandatory
—	9	<b>Intra-Eurosystem claims<sup>+</sup></b>			
—	9.1	<b>Participating interest in ECB<sup>+</sup></b>	Only an NCB balance sheet item The ECB capital share of each NCB in accordance with the Treaty and the respective capital key and contributions in accordance with Article 48.2 of the Statute of the ESCB	Cost	Mandatory
—	9.2	<b>Claims equivalent to the transfer of foreign reserves<sup>+</sup></b>	Only an NCB balance sheet item Euro-denominated claims on the ECB in respect of initial and additional transfers of foreign reserves under Article 30 of the Statute of the ESCB	Nominal value	Mandatory
—	9.3	<b>Claims related to the issuance of ECB debt certificates<sup>+</sup></b>	Only an ECB balance sheet item Intra-Eurosystem claims vis-à-vis NCBs, arising from the issuance of ECB debt certificates	Cost	Mandatory
—	9.4	<b>Net claims related to the allocation of euro banknotes within the Euro-system<sup>+</sup> (*)</b>	For the NCBs: net claim related to the application of the banknote allocation key i.e. including the ECB's banknote issue related intra-Eurosystem balances, the compensatory amount and its balancing accounting entry as defined by Decision ECB/2010/23 of 25 November 2010 on the allocation of monetary income of the national central banks of Member States whose currency is the euro <sup>(4)</sup> For the ECB: claims related to the ECB's banknote issue, in accordance with Decision ECB/2010/29	Nominal value	Mandatory
—	9.5	<b>Other claims within the Euro-system (net)<sup>+</sup></b>	Net position of the following sub-items:  (a) net claims arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities — see also liability item 10.4 "Other liabilities within the Eurosystem (net)";	(a) Nominal value	Mandatory

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
			(b) Nominal value	Mandatory	
		(b) claim due to the difference between monetary income to be pooled and redistributed. Only relevant for the period between booking of monetary income as part of the year-end procedures, and its settlement on the last working day in January each year;			
		(c) other intra-Eurosystem claims denominated in euro that may arise, including the interim distribution of ECB income (*)	(c) Nominal value	Mandatory	
9	10	<b>Items in the course of settlement</b>	Settlement account balances (claims), including the float of cheques in collection	Nominal value	Mandatory
9	11	<b>Other assets</b>			
9	11.1	<b>Coins of euro area</b>	Euro coins if an NCB is not the legal issuer	Nominal value	Mandatory
9	11.2	<b>Tangible and intangible fixed assets</b>	Land and buildings, furniture and equipment including computer equipment, software	Cost less depreciation Depreciation rates: — computers and related hardware/software and motor vehicles: 4 years — equipment, furniture and plant in building: 10 years — building and capitalised major refurbishment expenditure: 25 years Capitalisation of expenditure: limit based (below EUR 10 000 excluding VAT: no capitalisation)	Recommended
9	11.3	<b>Other financial assets</b>	— Participating interests and investments in subsidiaries; equities held for strategic/policy reasons — Securities, including equities, and other financial instruments and balances (e.g. fixed-term deposits and current accounts), held as an earmarked portfolio — Reverse repo transactions with credit institutions in connection with the management of securities portfolios under this item	(a) <i>Marketable equity instruments</i> Market price (b) <i>Participating interests and illiquid equity shares, and any other equity instruments held as permanent investments</i> Cost subject to impairment (c) <i>Investment in subsidiaries or significant interests</i> Net asset value (d) <i>Marketable securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised	Recommended Recommended Recommended Recommended

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
			<p>(e) <i>Marketable securities classified as held-to-maturity or held as a permanent investment</i></p> <p>Cost subject to impairment</p> <p>Any premiums or discounts are amortised</p> <p>(f) <i>Non-marketable securities</i></p> <p>Cost subject to impairment</p> <p>Any premiums or discounts are amortised</p> <p>(g) <i>Balances with banks and loans</i></p> <p>Nominal value, translated at the foreign exchange market rate if the balances or deposits are denominated in foreign currencies</p>	<p>Recommended</p> <p>Recommended</p> <p>Recommended</p>	
9	11.4	<b>Off-balance-sheet instruments revaluation differences</b>	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps, forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate	Mandatory
9	11.5	<b>Accruals and prepaid expenditure</b>	Income not due in, but assignable to the reported period. Prepaid expenditure and accrued interest paid (i.e. accrued interest purchased with a security)	Nominal value, foreign exchange translated at market rate	Mandatory
9	11.6	<b>Sundry</b>	<p>Advances, loans and other minor items.</p> <p>Revaluation suspense accounts (only balance sheet item during the year: unrealised losses at revaluation dates during the year, which are not covered by the respective revaluation accounts under the liability item "Revaluation accounts"). Loans on a trust basis. Investments related to customer gold deposits. Coins denominated in national euro area currency units. Current expense (net accumulated loss), loss of the previous year before coverage. Net pension assets</p> <p>Outstanding claims arising from the default of Eurosystem counterparties in the context of Eurosystem credit operations</p> <p>Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default</p>	<p>Nominal value or cost</p> <p><i>Revaluation suspense accounts</i></p> <p>Revaluation difference between average cost and market value, foreign exchange translated at market rate</p> <p><i>Investments related to customer gold deposits</i></p> <p>Market value</p> <p><i>Outstanding claims (from defaults)</i></p> <p>Nominal/recoverable value (before/after settlement of losses)</p> <p><i>Assets or claims (from defaults)</i></p> <p>Cost (converted at the foreign exchange market rate at the time of the acquisition if financial assets are denominated in foreign currencies)</p>	<p>Recommended</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>
—	12	<b>Loss for the year</b>	Nominal value	Mandatory

(\*) Items to be harmonised. See recital 5 of this Guideline.

<sup>(1)</sup> The numbering in the first column relates to the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a “\*” are consolidated in the Eurosystem’s weekly financial statements.

<sup>(2)</sup> The composition and valuation rules listed in this Annex are considered mandatory for the ECB’s accounts and for all material assets and liabilities in NCBS’ accounts for Eurosystem purposes, i.e. material to the Eurosystem’s operation.

<sup>(3)</sup> OJ L 331, 14.12.2011, p. 1.

<sup>(4)</sup> OJ L 35, 9.2.2011, p. 17.

#### LIABILITIES

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
1	1	<b>Banknotes in circulation</b> (*)	(a) Euro banknotes, plus/minus adjustments relating to the application of the banknote allocation key in accordance with Decision ECB/2010/23 and Decision ECB/2010/29	(a) Nominal value	Mandatory
			(b) Banknotes denominated in national euro area currency units during the cash changeover year	(b) Nominal value	Mandatory
2	2	<b>Liabilities to euro area credit institutions related to monetary policy operations denominated in euro</b>	Items 2.1, 2.2, 2.3 and 2.5: deposits in euro as described in Annex I to Guideline ECB/2011/14		
2.1	2.1	<b>Current accounts (covering the minimum reserve system)</b>	Euro accounts of credit institutions that are included in the list of financial institutions subject to minimum reserves in accordance with the Statute of the ESCB. This item contains primarily accounts used in order to hold minimum reserves	Nominal value	Mandatory
2.2	2.2	<b>Deposit facility</b>	Overnight deposits at a pre-specified interest rate (standing facility)	Nominal value	Mandatory
2.3	2.3	<b>Fixed-term deposits</b>	Collection for liquidity absorption purposes owing to fine-tuning operations	Nominal value	Mandatory
2.4	2.4	<b>Fine-tuning reverse operations</b>	Monetary policy-related transactions with the aim of liquidity absorption	Nominal value or repo cost	Mandatory
2.5	2.5	<b>Deposits related to margin calls</b>	Deposits of credit institutions, arising from value decreases of underlying assets regarding credits to these credit institutions	Nominal value	Mandatory



Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
3	3	<b>Other liabilities to euro area credit institutions denominated in euro</b>	Repo transactions in connection with simultaneous reverse repo transactions for the management of securities portfolios under asset item 7 "Securities of euro area residents denominated in euro". Other operations unrelated to Eurosystem monetary policy operations. No current accounts of credit institutions. Any liabilities/deposits stemming from monetary policy operations initiated by a central bank prior to joining the Eurosystem	Nominal value or repo cost	Mandatory
4	4	<b>Debt certificates issued</b>	Only an ECB balance sheet item — for the NCBS a transitional balance sheet item. Debt certificates as described in Annex I to Guideline ECB/2011/14. Discount paper, issued with the aim of liquidity absorption	Cost Any discounts are amortised	Mandatory
5	5	<b>Liabilities to other euro area residents denominated in euro</b>			
5.1	5.1	<b>General government</b>	Current accounts, fixed-term deposits, deposits repayable on demand	Nominal value	Mandatory
5.2	5.2	<b>Other liabilities</b>	Current accounts of staff, companies and clients including financial institutions listed as exempt from the obligation to hold minimum reserves (see liability item 2.1 "Current accounts"); fixed-term deposits, deposits repayable on demand	Nominal value	Mandatory
6	6	<b>Liabilities to non-euro area residents denominated in euro</b>	Current accounts, fixed-term deposits, deposits repayable on demand including accounts held for payment purposes and accounts held for reserve management purposes: of other banks, central banks, international/supranational institutions including the European Commission; current accounts of other depositors. Repo transactions in connection with simultaneous reverse repo transactions for the management of securities denominated in euro.  Balances of TARGET2 accounts of central banks of Member States whose currency is not the euro	Nominal value or repo cost	Mandatory
7	7	<b>Liabilities to euro area residents denominated in foreign currency</b>	Current accounts, liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translation at the foreign exchange market rate	Mandatory
8	8	<b>Liabilities to non-euro area residents denominated in foreign currency</b>			

Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
8.1	8.1	<b>Deposits, balances and other liabilities</b>	Current accounts. Liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translation at the foreign exchange market rate	Mandatory
8.2	8.2	<b>Liabilities arising from the credit facility under ERM II</b>	Borrowing in accordance with the ERM II conditions	Nominal value, translation at the foreign exchange market rate	Mandatory
9	9	<b>Counterpart of special drawing rights allocated by the IMF</b>	SDR-denominated item which shows the amount of SDRs that were originally allocated to the respective country/NCB	Nominal value, translation at the market rate	Mandatory
—	10	<b>Intra-Eurosystem liabilities<sup>†</sup></b>			
—	10.1	<b>Liabilities equivalent to the transfer of foreign reserves<sup>†</sup></b>	Only an ECB balance sheet item denominated in euro	Nominal value	Mandatory
—	10.2	<b>Liabilities related to the issuance of ECB debt certificates<sup>†</sup></b>	Only an NCB balance sheet item Intra-Eurosystem liability vis-à-vis the ECB, arising from the issuance of ECB debt certificates	Cost	Mandatory
—	10.3	<b>Net liabilities related to allocation of euro banknotes within the Eurosystem<sup>†</sup> (*)</b>	Only an NCB balance sheet item. For the NCBs: net liability related to the application of the banknote allocation key, i.e. including the ECB's banknote issue related intra-Eurosystem balances, the compensatory amount and its balancing accounting entry as defined by Decision ECB/2010/23	Nominal value	Mandatory
—	10.4	<b>Other liabilities within the Eurosystem (net)<sup>†</sup></b>	Net position of the following sub-items:  (a) net liabilities arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities — see also asset item 9.5 "Other claims within the Eurosystem (net)";  (b) liability due to the difference between monetary income to be pooled and redistributed. Only relevant for the period between booking of monetary income as part of the year-end procedures, and its settlement at the last working day in January each year;  (c) other intra-Eurosystem liabilities denominated in euro that may arise, including the interim distribution of ECB income (*)	(a) Nominal value  (b) Nominal value  (c) Nominal value	Mandatory  Mandatory  Mandatory
10	11	<b>Items in course of settlement</b>	Settlement account balances (liabilities), including the float of giro transfers	Nominal value	Mandatory



Balance sheet item <sup>(1)</sup>		Categorisation of contents of balance sheet items	Valuation principle	Scope of application <sup>(2)</sup>	
11	14	<b>Revaluation accounts</b>  Revaluation accounts related to price movements for gold, for every type of euro-denominated securities, for every type of foreign currency-denominated securities, for options; market valuation differences related to interest rate risk derivatives; revaluation accounts related to foreign exchange rate movements for every currency net position held, including foreign exchange swaps/forwards and SDRs  The contributions from NCBs in accordance with Article 48.2 of the Statute of the ESCB to the ECB are consolidated with the respective amounts disclosed under asset item 9.1 "Participating interest in ECB" <sup>+</sup> )	Revaluation difference between average cost and market value, foreign exchange translated at market rate	Mandatory	
12	15	<b>Capital and reserves</b>			
12	15.1	<b>Capital</b>	Paid-up capital — the ECB's capital is consolidated with the capital shares of the NCBs	Nominal value	Mandatory
12	15.2	<b>Reserves</b>	Legal reserves and other reserves. Retained earnings  The contributions from NCBs to the ECB in accordance with Article 48.2 of the Statute of the ESCB are consolidated with the respective amounts disclosed under asset item 9.1 "Participating interest in ECB" <sup>+</sup> )	Nominal value	Mandatory
10	16	<b>Profit for the year</b>		Nominal value	Mandatory

(\*) Items to be harmonised. See recital 5 of this Guideline.

<sup>(1)</sup> The numbering in the first column relates to the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a "+" are consolidated in the Eurosystem's weekly financial statements.

<sup>(2)</sup> The composition and valuation rules listed in this Annex are considered mandatory for the ECB's accounts and for all material assets and liabilities in NCBs' accounts for Eurosystem purposes, i.e. material to the Eurosystem's operation.'







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