

## ANNEX V

**List referred to in Article 18 of the Protocol: other permanent provisions****1. COMPANY LAW****Treaty establishing a Constitution for Europe, Part III, Title III, Chapter I, Section 3, Free movement of goods**

## SPECIFIC MECHANISM

With regard to Bulgaria or Romania, the holder, or his beneficiary, of a patent or supplementary protection certificate for a pharmaceutical product filed in a Member State at a time when such protection could not be obtained in one of the abovementioned new Member States for that product, may rely on the rights granted by that patent or supplementary protection certificate in order to prevent the import and marketing of that product in the Member State or States where the product in question enjoys patent protection or supplementary protection, even if the product was put on the market in that new Member State for the first time by him or with his consent.

Any person intending to import or market a pharmaceutical product covered by the above paragraph in a Member State where the product enjoys patent or supplementary protection shall demonstrate to the competent authorities in the application regarding that import that one month's prior notification has been given to the holder or beneficiary of such protection.

**2. COMPETITION POLICY****Treaty establishing a Constitution for Europe, Part III, Title III, Chapter I, Section 5, Rules on competition**

1. The following aid schemes and individual aid put into effect in a new Member State before the date of accession and still applicable after that date shall be regarded upon accession as existing aid within the meaning of Article III-168(1) of the Constitution:
  - (a) aid measures put into effect before 10 December 1994;
  - (b) aid measures listed in the Appendix to this Annex;
  - (c) aid measures which prior to the date of accession were assessed by the State aid monitoring authority of the new Member State and found to be compatible with the *acquis*, and to which the Commission did not raise an objection on the ground of serious doubts as to the compatibility of the measure with the common market, pursuant to the procedure set out in paragraph 2.

All measures still applicable after the date of accession which constitute State aid and which do not fulfil the conditions set out above shall be considered as new aid upon accession for the purpose of the application of Article III-168(3) of the Constitution.

The above provisions do not apply to aid to the transport sector, nor to activities linked to the production, processing or marketing of products listed in Annex I to the Constitution with the exception of fisheries products and products derived thereof.

The above provisions shall also be without prejudice to the transitional measures regarding Competition Policy set out in the Protocol and the measures laid down in Annex VII, Chapter 4, Section B, to the Protocol.

2. To the extent that a new Member State wishes the Commission to examine an aid measure under the procedure described in paragraph 1(c), it shall provide the Commission regularly with:
  - (a) a list of existing aid measures which have been assessed by the national State aid monitoring authority and which that authority has found to be compatible with the *acquis*; and
  - (b) any other information which is essential for the assessment of the compatibility of the aid measure to be examined,

in accordance with the concrete reporting format provided by the Commission.

If the Commission does not object to the existing aid measure on the ground of serious doubts as to the compatibility of the measure with the common market, within 3 months of receipt of complete information on that measure or of receipt of the statement of the new Member State in which it informs the Commission that it considers the information provided to be complete because the additional information requested is not available or has been already provided, the Commission shall be deemed not to have raised an objection.

All aid measures submitted under the procedure described in paragraph 1(c) prior to the date of accession to the Commission are subject to the above procedure irrespective of the fact that in the period of examination the new Member State concerned has already become member of the Union.

3. A Commission decision to object to a measure, within the meaning of paragraph 1(c), shall be regarded as a decision to initiate the formal investigation procedure within the meaning of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty <sup>(1)</sup>.

If such a decision is taken before the date of accession, the decision will only come into effect upon the date of accession.

4. Without prejudice to the procedures concerning existing aid provided for in Article III-168 of the Constitution, aid schemes and individual aid granted in the transport sector, put into effect in a new Member State before the date of accession and still applicable after that date, shall be regarded as existing aid within the meaning of Article III-168(1) of the Constitution subject to the following condition:
  - the aid measures shall be communicated to the Commission within four months of the date of accession. This communication shall include information on the legal basis for each measure. Existing aid measures and plans to grant or alter aids communicated to the Commission prior to the date of accession shall be deemed to have been communicated on the date of accession.

These aid measures shall be regarded as 'existing' aid within the meaning of Article III-168(1) of the Constitution until the end of third year from the date of accession.

The new Member States shall, where necessary, amend these aid measures in order to comply with the guidelines applied by the Commission by the end of the third year from the date of accession at the latest. After that date, any aid found to be incompatible with those guidelines shall be considered as new aid.

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<sup>(1)</sup> OJ L 83, 27.3.1999, p. 1. Regulation as last amended by the 2003 Act of Accession (OJ L 236, 23.9.2003, p. 33).

5. With regard to Romania, paragraph 1(c) shall only apply to aid measures assessed by the Romanian State aid monitoring authority after such date, decided upon by the Commission on the basis of continuous monitoring of the commitments undertaken by Romania in the context of the accession negotiations, that Romania's State aid enforcement record in the period prior to accession has reached a satisfactory level. Such a satisfactory level shall only be considered to have been reached once Romania has demonstrated the consistent application of full and proper State aid control in relation to all aid measures granted in Romania, including the adoption and the implementation of fully and correctly reasoned decisions by the Romanian State aid monitoring authority containing an accurate assessment of the State aid nature of each measure and a correct application of the compatibility criteria.

The Commission may object, on the ground of serious doubts as to the compatibility with the common market, to any aid measure granted in the pre-accession period between 1 September 2004 and the date fixed in the above Commission decision finding that the enforcement record has reached a satisfactory level. Such a Commission decision to object to a measure shall be regarded as a decision to initiate the formal investigation procedure within the meaning of Regulation (EC) No 659/1999. If such a decision is taken before the date of accession, the decision will only come into effect upon the date of accession.

Where the Commission adopts a negative decision following the initiation of the formal investigation procedure, the Commission shall decide that Romania shall take all necessary measures to effectively recover the aid from the beneficiary. The aid to be recovered shall include interest at an appropriate rate determined in accordance with Regulation (EC) No 794/2004 <sup>(1)</sup>, and payable from the same date.

### 3. AGRICULTURE

#### (a) **Treaty establishing a Constitution for Europe, Part III, Title III, Chapter III, Section 4, Agriculture and fisheries**

1. Public stocks held at the date of accession by the new Member States and resulting from their market-support policy shall be taken over by the Community at the value resulting from the application of Article 8 of Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section <sup>(2)</sup>. The said stocks shall be taken over only on condition that public intervention for the products in question is operated in the Community and that the stocks meet the Community intervention requirements.
2. Any stock of product, private as well as public, in free circulation at the date of accession within the territory of the new Member States exceeding the quantity which could be regarded as constituting a normal carryover of stock must be eliminated at the expense of the new Member States.

The concept of normal carryover stock shall be defined for each product on the basis of criteria and objectives specific to each common market organisation.

3. The stocks referred to in paragraph 1 shall be deducted from the quantity exceeding the normal carryover of stocks.

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<sup>(1)</sup> Commission Regulation (EC) No 794/2004 of 21.4.2004 implementing Council Regulation (EC) No 659/1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ L 140, 30.4.2004, p. 1).

<sup>(2)</sup> OJ L 216, 5.8.1978, p. 1. Regulation as last amended by Regulation (EC) No 1259/96 (OJ L 163, 2.7.1996, p. 10).

4. The Commission shall implement and apply the arrangements outlined above in accordance with the procedure laid down in Article 13 of Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy <sup>(1)</sup> or, as appropriate, in accordance with the procedure referred to in Article 42(2) of Council Regulation (EC) No 1260/2001 of 30 June 2001 on the common organisation of the markets in the sugar sector <sup>(2)</sup>, or in the corresponding Articles of the other Regulations on the common organisation of agricultural markets or the relevant committee procedure as determined in the applicable legislation.

**(b) Treaty establishing a Constitution for Europe, Part III, Title III, Chapter I, Section 5, Rules on competition**

Without prejudice to the procedures concerning existing aid provided for in Article III-168 of the Constitution, aid schemes and individual aid granted to activities linked to the production, processing or marketing of products listed in Annex I to the Constitution, with the exception of fisheries products and products derived therefrom, put into effect in a new Member State before the date of accession and still applicable after that date, shall be regarded as existing aid within the meaning of Article III-168(1) of the Constitution, subject to the following condition:

- the aid measures shall be communicated to the Commission within four months of the date of accession. This communication shall include information on the legal basis for each measure. Existing aid measures and plans to grant or alter aids communicated to the Commission prior to the date of accession shall be deemed to have been communicated on the date of accession. The Commission shall publish a list of such aids.

These aid measures shall be regarded as 'existing' aid within the meaning of Article III-168(1) of the Constitution until the end of third year from the date of accession.

The new Member States shall, where necessary, amend these aid measures in order to comply with the guidelines applied by the Commission by the end of the third year from the date of accession at the latest. After that date, any aid found to be incompatible with those guidelines shall be considered as new aid.

#### 4. CUSTOMS UNION

**Treaty establishing a Constitution for Europe, Part III, Title III, Chapter I, Section 3, Free movement of goods, Subsection 1, Customs Union**

31992 R 2913: Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1), as last amended by:

- 12003 T: Act concerning the conditions of accession and the adjustments to the Treaties — Accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic (OJ L 236, 23.9.2003, p. 33);

31993 R 2454: Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1), as last amended by:

- 32003 R 2286: Commission Regulation (EC) No 2286/2003 of 18.12.2003 (OJ L 343, 31.12.2003, p. 1).

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<sup>(1)</sup> OJ L 160, 26.6.1999, p. 103.

<sup>(2)</sup> OJ L 178, 30.6.2001, p. 1. Regulation as last amended by Commission Regulation (EC) No 39/2004 (OJ L 6, 10.1.2004, p. 16).

Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

PROOF OF COMMUNITY STATUS (TRADE WITHIN THE ENLARGED COMMUNITY)

1. Notwithstanding Article 20 of Regulation (EEC) No 2913/92, goods which on the date of accession are in temporary storage or under one of the customs treatments and procedures referred to in Article 4(15)(b) and (16)(b) to (g) of that Regulation in the enlarged Community, or which are in transport after having been the subject of export formalities within the enlarged Community, shall be free of customs duties and other customs measures when declared for release for free circulation within the enlarged Community on condition that one of the following is presented:

- (a) proof of preferential origin properly issued or made out prior to the date of accession under one of the Europe Agreements listed below or the equivalent preferential agreements concluded between the new Member States themselves, and which contains a prohibition of drawback of, or exemption from, customs duties on non-originating materials used in the manufacture of the products for which a proof of origin is issued or made out ('no-drawback' rule);

The Europe Agreements:

- 21994 A 1231 (24) Bulgaria: Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Bulgaria, of the other part — Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(1)</sup>;
- 21994 A 1231 (20) Romania: Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and Romania, of the other part — Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation <sup>(2)</sup>.

- (b) any of the means of proof of Community status referred to in Article 314c of Regulation (EEC) No 2454/93;
- (c) an ATA carnet issued before the date of accession in a present Member State or in a new Member State.

2. For the purpose of issuing the proofs referred to in paragraph 1(b) above, with reference to the situation at the date of accession and in addition to the provisions of Article 4(7) of Regulation (EEC) No 2913/92, 'Community goods' shall mean goods:

- wholly obtained in the territory of any of the new Member States under conditions identical to those of Article 23 of Regulation (EEC) No 2913/92 and not incorporating goods imported from other countries or territories; or
- imported from countries or territories other than the country concerned, and released for free circulation in that country; or
- obtained or produced in the country concerned, either from goods referred to in the second indent of this paragraph alone or from goods referred to in the first and second indent of this paragraph.

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<sup>(1)</sup> OJ L 358, 31.12.1994, p. 3. Protocol as last amended by Decision No 1/2003 of the EU/Bulgaria Association Council of 4.6.2003 (OJ L 191, 30.7.2003, p. 1).

<sup>(2)</sup> OJ L 357, 31.12.1994, p. 2. Protocol as last amended by Decision No 2/2003 of the EU/Romania Association Council of 25.9.2003 (not yet published in the Official Journal).

3. For the purpose of verifying the proofs referred to in paragraph 1(a) above, the provisions concerning the definition of the concept of 'originating products' and methods of administrative cooperation under the respective Europe Agreements or the equivalent preferential agreements concluded between the new Member States themselves shall apply. Requests for subsequent verification of those proofs shall be accepted by the competent customs authorities of the present Member States and of the new Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin in support of a declaration of free circulation.

PROOF OF PREFERENTIAL ORIGIN (TRADE WITH THIRD COUNTRIES, INCLUDING TURKEY, IN THE FRAMEWORK OF THE PREFERENTIAL AGREEMENTS ON AGRICULTURE, COAL AND STEEL PRODUCTS)

4. Without prejudice to the application of any measure deriving from the common commercial policy, proof of origin properly issued by third countries or made out in the framework of preferential agreements concluded by the new Member States with those countries or issued or made out in the framework of unilateral national legislation of the new Member States shall be accepted in the respective new Member States, provided that:

- (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in agreements or arrangements which the Community has concluded with, or adopted in respect of those third countries or groups of countries, as referred to in Article 20(3)(d) and (e) of Regulation (EEC) No 2913/92; and
- (b) the proof of origin and the transport documents were issued or made out no later than the day before the date of accession; and
- (c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for release for free circulation in a new Member State prior to the date of accession, proof of origin issued or made out retrospectively under preferential agreements or arrangements in force in that new Member State at the date of the release for free circulation may also be accepted in the new Member State concerned, provided that it is submitted to the customs authorities within the period of four months from the date of accession.

5. Bulgaria and Romania are authorised to retain the authorisations with which the status of 'approved exporters' has been granted in the framework of agreements concluded with third countries, provided that:

- (a) such a provision is also provided for in the agreements concluded prior to the date of accession by those third countries with the Community; and
- (b) the approved exporters apply the rules of origin provided for in those agreements.

These authorisations shall be replaced by the new Member States, no later than one year after the date of accession, by new authorisations issued under the conditions of Community legislation.

6. For the purpose of verifying the proofs referred to in paragraph 4, the provisions concerning the definition of the concept of 'originating products' and methods of administrative cooperation of the relevant agreements or arrangements shall apply. Requests for subsequent verification of those proofs shall be accepted by the competent customs authorities of the present Member States and of the new Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin in support of a declaration of free circulation.

7. Without prejudice to the application of any measure deriving from the common commercial policy, proof of origin issued retrospectively by third countries in the framework of preferential agreements concluded by the Community with those countries shall be accepted in the new Member States for the release for free circulation of goods which on the date of accession are either en route or in temporary storage, in a customs warehouse or in a free zone in one of these third countries or in that new Member State, provided that the new Member State where the release for free circulation takes place had no free trade agreement in force with the third country, for the products concerned, at the moment when the transport documents were issued, and provided that:

- (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in agreements or arrangements which the Community has concluded with, or adopted in respect of third countries or groups of countries, as referred to in Article 20(3)(d) and (e) of Regulation (EEC) No 2913/92; and
- (b) the transport documents were issued no later than the day before the date of accession; and
- (c) the proof of origin issued retrospectively is submitted to the customs authorities within four months of the date of accession.

8. For the purpose of verifying the proofs referred to in paragraph 7, the provisions concerning the definition of the concept of 'originating products' and methods of administrative cooperation of the relevant agreements or arrangements shall apply.

#### PROOF OF STATUS UNDER THE PROVISIONS ON FREE CIRCULATION FOR INDUSTRIAL PRODUCTS WITHIN THE EC-TURKEY CUSTOMS UNION

9. Proofs of origin properly issued by either Turkey or a new Member State in the framework of preferential trade agreements applied between them and allowing with the Community a cumulation of origin based on identical rules of origin and a prohibition of any drawback or suspension from customs duties on the goods concerned, shall be accepted in the respective countries as a proof of status under the provisions on free circulation for industrial products, laid down in Decision No 1/95 of the EC-Turkey Association Council <sup>(1)</sup>, provided that:

- (a) the proof of origin and the transport documents were issued no later than the day before the date of accession; and
- (b) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for release for free circulation in either Turkey or a new Member State, prior to the date of accession, in the framework of preferential trade agreements mentioned above, proof of origin issued retrospectively under those agreements may also be accepted provided that it is submitted to the customs authorities within the period of four months from the date of accession.

10. For the purpose of verifying the proofs referred to in paragraph 9, the provisions concerning the definition of the concept of 'originating products' and methods of administrative cooperation of the relevant preferential agreements shall apply. Requests for subsequent verification of those proofs shall be accepted by the competent customs authorities of the present Member States and of the new Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin in support of a declaration of free circulation.

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<sup>(1)</sup> Decision No 1/95 of the EC-Turkey Association Council of 22.12.1995 on implementing the final phase of the Customs Union (OJ L 35, 13.2.1996, p. 1). Decision as last amended by Decision No 2/99 of the EC-Turkey Association Council (OJ L 72, 18.3.1999, p. 36).

11. Without prejudice to the application of any measure deriving from the common commercial policy, an A.TR movement certificate issued under the provisions on free circulation for industrial products, laid down in Decision No 1/95 of the EC-Turkey Association Council, shall be accepted in the new Member States for the release for free circulation of goods which on the date of accession are either in transport after having been the subject of export formalities within the Community or Turkey or are in temporary storage or under a customs procedure referred to in Article 4(16)(b) to (h) of Regulation (EEC) No 2913/92 in Turkey or in that new Member State, provided that:

- (a) no proof of origin as referred to in paragraph 9 is submitted for the goods concerned; and
- (b) the goods comply with the conditions for the implementation of the provisions on free circulation for industrial products; and
- (c) the transport documents were issued no later than the day before the date of accession; and
- (d) the A.TR movement certificate is submitted to the customs authorities within four months of the date of accession.

12. For the purpose of verifying the A.TR movement certificates referred to in paragraph 11 above, the provisions concerning the issue of A.TR movement certificates and methods of administrative cooperation under Decision No 1/2001 of the EC-Turkey Customs Cooperation Committee <sup>(1)</sup> shall apply.

#### CUSTOMS PROCEDURES

13. Temporary storage and customs procedures referred to in Article 4(16) (b) to (h) of Regulation (EEC) No 2913/92 which have begun before accession shall be ended or discharged under the conditions of Community legislation.

Where the end or discharge gives rise to a customs debt, the amount of import duty to be paid shall be that in force at the time when the customs debt is incurred in accordance with the Common Customs Tariff and the amount paid shall be considered as own resources of the Community.

14. The procedures governing customs warehousing laid down in Articles 84 to 90 and 98 to 113 of Regulation (EEC) No 2913/92 and Articles 496 to 535 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

- where the amount of a customs debt is determined on the basis of the nature of the import goods, the value for customs purposes and the quantity of the import goods at the time of acceptance of the declaration of their placing under customs warehousing and that declaration was accepted prior to the date of accession, these elements shall result from the legislation applicable before the date of accession in the new Member State concerned.

15. The procedures governing inward processing laid down in Articles 84 to 90 and 114 to 129 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 536 to 550 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

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<sup>(1)</sup> Decision No 1/2001 of the EC-Turkey Customs Cooperation Committee of 28.3.2001 amending Decision No 1/96 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council (OJ L 98, 7.4.2001, p. 31). Decision as last amended by Decision No 1/2003 of the EC-Turkey Customs Cooperation Committee (OJ L 28, 4.2.2003, p. 51).

- where the amount of a customs debt is determined on the basis of the nature of the import goods, their tariff classification, the quantity, the value for customs purposes and the origin of the import goods at the time they were placed under the procedure and where the declaration placing the goods under the procedure was accepted prior to the date of accession, these elements shall result from the legislation applicable before the date of accession in the new Member State concerned;
- where the discharge gives rise to a customs debt, in order to maintain the equity between the holders of authorisations established in the present Member States and those in the new Member States, compensatory interest shall be paid on the import duties due under the conditions of Community legislation from the date of accession;
- if the declaration for inward processing was accepted under a drawback system, the drawback shall be effected under the conditions of Community legislation, by and at the expense of the new Member State, where the customs debt in respect of which the drawback is requested was incurred before the date of accession.

16. The procedures governing temporary importation laid down in Articles 84 to 90 and 137 to 144 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 553 to 584 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

- where the amount of a customs debt is determined on the basis of the nature of the import goods, their tariff classification, the quantity, the value for customs purposes and the origin of the import goods at the time they were placed under the procedure and where the declaration placing the goods under the procedure was accepted prior to the date of accession, these elements shall result from the legislation applicable before the date of accession in the new Member State concerned;
- where the discharge gives rise to a customs debt, in order to maintain equity between the holders of authorisations established in the present Member States and those in the new Member States, compensatory interest shall be paid on the import duties due under the conditions of Community legislation from the date of accession.

17. The procedures governing outward processing laid down in Articles 84 to 90 and 145 to 160 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 585 to 592 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

- Article 591, second paragraph, of Regulation (EEC) No 2454/93 shall apply *mutatis mutandis* to temporary export goods which have been exported temporarily before the date of accession from the new Member States.

#### OTHER PROVISIONS

18. Authorisations which have been granted before the date of accession for the use of the customs procedures referred to in Article 4(16)(d), (e) and (g) of Regulation (EEC) No 2913/92 shall be valid until the end of their validity or one year after the date of accession, whichever is the earlier.

19. The procedures governing incurrence of a customs debt, entry in the accounts and post-clearance recovery laid down in Articles 201 to 232 of Regulation (EEC) No 2913/92 and Articles 859 to 876a of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

- recovery shall be effected under the conditions of Community legislation. However, where the customs debt was incurred before the date of accession, recovery shall be effected under the conditions in force in the new Member State concerned before accession, by it and in its own favour.

20. The procedures governing repayment and remission of duty laid down in Articles 235 to 242 of Regulation (EEC) No 2913/92 and Articles 877 to 912 of Regulation (EEC) No 2454/93 shall apply to the new Member States subject to the following specific provisions:

- repayment and remission of duties shall be effected under the conditions of Community legislation. However, where the duties of which repayment or remission is requested relate to a customs debt which was incurred before the date of accession, the repayment and remission of duties shall be effected under the conditions in force in the new Member State concerned before accession, by it and at its own expense.
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