COMMISSION REGULATION (EC) No 1620/95

of 4 July 1995

amending Regulation (EEC) No 2427/93 laying down detailed rules for the application of Council Regulation (EEC) No 2075/92 with regard to the Community Fund for tobacco research and information

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2075/92 of 30 June 1992 on the common organization of the market in raw tobacco [1], as last amended by Regulation (EC) No 711/95 of 27 March 1995 [2], and in particular Article 13 (3) thereof,

Whereas Commission Regulation (EEC) No 2427/93 [3], as amended by Regulation (EC) No 2678/94 [4], lays down detailed rules for the application of Regulation (EEC) No 2075/92 as regards the Community Fund for tobacco research and information; whereas experience indicates that the application of the accounting provisions laid down in Regulation (EEC) No 2427/93, as amended entails the national entry in the accounts of expenditure exceeding payments actually made and of revenues not collected; whereas this procedure is causing declaration problems for Member States; whereas the system should accordingly be revised;

Whereas this change in accounting practice does not affect the recipients' rights;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Tobacco,

HAS ADOPTED THIS REGULATION:

Article 1

Article 10 (2) of Regulation (EEC) No 2427/93 is hereby replaced by the following:

'2. Pursuant to Commission Regulation (EEC) No 3478/92 of 1 December 1992 laying down detailed rules for the application of the premium system for raw tobacco, the amount to be withheld as referred to in paragraph 1 shall be deducted at the time of payment from the premium to be paid to producers and from the reimbursement to be made by Member States to processors.

The premium after deduction shall be declared by the Member States as expenditure by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF).'

Article 2

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

The book-keeping laid down in Article 10 (2) shall apply to all of the premiums for the 1994 harvest.

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

Done at Brussels, 4 July 1995.

For the Commission

Franz FISCHLER

Member of the Commission

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(1) OJ No L 215, 30. 7. 1992, p. 70.
(2) OJ No L 73, 1. 4. 1995, p. 13.
(3) OJ No L 223, 2. 9. 1993, p. 3.
(4) OJ No L 285, 4. 11. 1994, p. 13.