COMMISSION REGULATION (EC) No 781/2007

of 3 July 2007

adapting Regulation (EEC) No 2237/77 on the form of the farm return to be used for the purpose of determining incomes of agricultural holdings, by reason of the accession of Bulgaria and Romania

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty of Accession of Bulgaria and Romania,

Having regard to the Act of Accession of Bulgaria and Romania, and in particular Article 56 thereof,

Whereas:

(1) Commission Regulation (EEC) No 2237/77 [1] lays down the contents of the farm return to be used.

(2) The farm return has to be adapted regarding the information about the VAT system due to the accession of Bulgaria and Romania,

HAS ADOPTED THIS REGULATION:

Article 1

In Annex II to Regulation (EEC) No 2237/77, point 107 is replaced by the text in the Annex to this Regulation.

Article 2

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

It shall apply with effect from the 2007 accounting year beginning during the period between 1 January and 1 July 2007.

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

Done at Brussels, 3 July 2007.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

[1] OJ L 263, 17.10.1977, p. 1. Regulation last amended by Regulation (EC) No 1861/2006 (OJ L 358, 16.12.2006, p. 33).

ANNEX

'107. **VAT system**

The VAT system (serial number 400) to which the holding is subject should be shown for each holding by the code number in the following list:

	Serial number 400 Code
BELGIUM	
Régime normal obligatoire	1
Régime normal sur option	2
Régime agricole	3
BULGARIA	
Exempt	1
Registered	2
CZECH REPUBLIC	
Registered	1
DENMARK	
Moms (= normal)	1
GERMANY	
Pauschalierender Betrieb	1
Optierender Betrieb	2
Getränke erzeugender Betrieb	3
Betrieb mit Kleinumsatz	4
ESTONIA	
Normal	1
Special	2
IRELAND	
Agricultural	1
Registered (= normal)	2
GREECE	
Normal system	1
Agricultural system	2
SPAIN	
Normal system	1
Simplified system	2
Agricultural system	3
FRANCE	
TVA sur option avec autorisation pour animaux vivants	2
Remboursement forfaitaire	3
ITALY	
Regime esonerato	1
Regime speciale agricolo	2
Regime normal	3
CYPRUS	
Normal	1
Agricultural	2
VAT not applicable	3

	Serial number 400 Code
LATVIA	
Normal	1
Agricultural	2
LITHUANIA	
Normal	1
Special	2
LUXEMBOURG	
Régime normal obligatoire	1
Régime normal sur option	2
Régime forfaitaire de l'agriculture	3
HUNGARY	
Normal	1
Agricultural	2
MALTA	
Normal	1
NETHERLANDS	
Algemene regeling verplicht	1
Algemene regeling op aanvraag	2
Landbouwregeling	3
AUSTRIA	
Pauschalierender Betrieb	1
Optierender Betrieb	2
POLAND	
Normal	1
Agricultural	2
PORTUGAL	
Agricultural system	1
Normal system	2
ROMANIA	
Normal	1
Special	2
Small holdings	3
SLOVENIA	
Normal	1
Agricultural	2
SLOVAKIA	
Registered	1
Exempt	2
FINLAND	
Normal system	1
SWEDEN	
Normal system	1
UNITED KINGDOM	
Exempt	1
Registered	2

Subdivision of the VAT system (Spain, France, Italy, Hungary and Poland only)

	Serial number 401
SPAIN	
	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding
FRANCE	
Sans TVA obligatoire sur activités connexes	0
Avec TVA obligatoire sur activités connexes	1
ITALY	
VAT system for farm tourism (agriturismo) as secondary activity	
Regime speciale agriturismo	1
Regime normale agriturismo	2
HUNGARY	
	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding
POLAND	
	Enter VAT system code (those used for serial number 400) for the minority system where two systems are in force on the holding'