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

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

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 781/2007. (See end of Document for details)*

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 781/2007. (See end of Document for details)*

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 400Code
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

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 781/2007. (See end of Document for details)*

Remboursement forfaitaire	3
ITALY	
Regime esonerato	1
Regime speciale agricolo	2
Regime normal	3
CYPRUS	
Normal	1
Agricultural	2
VAT not applicable	3
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