Commission Regulation (EC) No 643/2005 of 27 April 2005 repealing Commission Regulation (EC) No 2909/2000 on the accounting management of the European Communities' non-financial fixed assets

COMMISSION REGULATION (EC) No 643/2005

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repealing Commission Regulation (EC) No 2909/2000 on the accounting management of the European Communities' non-financial fixed assets

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities[(1)], and in particular Article 133(1) thereof,

Whereas:

(1) Commission Regulation (EC) No 2909/2000 of 29 December 2000 on the accounting management of the European Communities' non-financial fixed assets[(2)] lays down accounting rules and methods regarding non-financial fixed assets in accordance with the Financial Regulation of 21 December 1977.

(2) The Financial Regulation of 21 December 1977 has been replaced by Regulation (EC, Euratom) No 1605/2002.

(3) Article 133 of Title VII of the new Financial Regulation provides that the accounting rules and methods shall be adopted by the Commission's accounting officer.

(4) The third subparagraph of Article 181(2) provides that the provisions of Title VII of the Regulation shall be fully effective for the budgetary year 2005.

(5) Regulation (EC) No 2909/2000 should therefore be repealed with effect from 1 January 2005, with the stipulation that it shall continue to apply to accounting operations relating to budgetary years preceding 2005.

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 2909/2000 is hereby repealed.

It shall, however, continue to apply to accounting operations relating to budgetary years preceding 2005.

Article 2

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

It shall apply from 1 January 2005.

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

Done at Brussels, 27 April 2005.

For the Commission

Dalia GRYBAUSKAITĖ

Member of the Commission