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The EU requests WTO consultations with Brazil concerning certain taxes and charges

On 19 December 2013, the EU filed a request for WTO consultations with Brazil in relation to certain measures concerning taxation and charges in the automotive sector, the electronics and technology industry, goods produced in Free Trade Zones (hereinafter, FTZs) and tax advantages for exporters. In its request, the EU asserts that Brazil has violated numerous WTO agreements, including the General Agreement on Tariffs and Trade (hereinafter, the GATT), the Agreement on Subsidies and Countervailing Measures (hereinafter, the SCM Agreement) and the Agreement on Trade-Related Investment Measures (hereinafter, the TRIMs Agreement). Subsequently, Argentina, Japan and the US requested to join the consultations.

The measures of most concern for the EU appear to be those related to the automotive sector. Last year, Brazil passed *Lei No. 12,715 de 17 Setembro de 2012*, which instituted, *inter alia*, the *Programa de Incentivo à Inovação Tecnológica e Adensamento da Cadeia Produtiva de Veículos Automotores* (translated as the *Incentive Programme for the Technological Innovation and Densification of the Automotive Supply Chain*, and hereinafter referred to as *Inovar-Auto*). Under the *Inovar-Auto* programme, accredited automobile manufacturers receive tax credits of up to 30% with respect to the more general *Imposto sobre Productos Industrializados* (translated as the *Tax on Industrial Products*, and hereinafter referred to as IPI). In order to become accredited, eligible businesses must meet requirements relating to a minimum number of manufacturing and R&D levels in Brazil, a vehicle labelling programme and Brazilian energy efficiency targets for automobiles. The EU claims that the programme is structured in such a way as to penalise imported goods and to grant tax benefits to a limited number of countries.

As a result, the EU alleges that the *Inovar-Auto* programme is inconsistent with certain WTO agreements. Firstly, the EU argues that the *Inovar-Auto* programme is inconsistent with the Most Favoured Nation principle found in Article I:1 of the GATT, insofar as the programme appears to provide tax advantages to goods originating in certain countries (including Mercosur and non-Mercosur countries), while failing to extend those advantages to other WTO Member countries. Secondly, according to the EU, the *Inovar-Auto* programme appears to breach Article III of the GATT concerning the National Treatment principle

inasmuch as, *inter alia*, the programme subjects imported goods to internal taxes or other internal charges in excess of those applied to domestic products and discriminates against imported goods *vis-à-vis* their internal sale and distribution. Thirdly, the EU is concerned that the *Inovar-Auto* programme is inconsistent with Article 3.1(b) of the SCM Agreement concerning subsidies contingent upon the use of domestic over imported goods. Lastly, the measures, which appear to require the use of domestic content, would also violate Articles 2.1 and 2.2 of the TRIMs Agreement, in conjunction with the Illustrative List provided in the Annex to the TRIMs Agreement.

Concerns regarding Brazil's tax schemes relating to the automotive sector have been growing in recent years. The EU Commission has highlighted Brazil's application of the IPI in relation to the automotive sector in past annual Trade and Investment Barrier Reports (see Trade Perspectives Issue No. 5 of 9 March 2012). Additionally, at a WTO Committee on Market Access meeting in 2011, Japan and South Korea expressed concerns regarding a Brazilian decree that raised the IPI tax rate 30 percentage points (see Trade Perspectives Issue No. 19 of 21 October 2012). Japan again raised concerns, along with the EU, in relation to the Brazilian measures during a WTO Council for the Trade in Goods meeting in November 2012 (see Trade Perspectives No. 22 of 30 November 2012). Within that *forum*, interested parties such as Canada, China, Hong Kong, Korea, Taiwan and the US agreed with the concerns being expressed. Brazil has maintained that the measures were implemented in order to stimulate economic growth and to address the global economic crisis, and that they were WTO-consistent.

Similar claims were made by the EU, Japan and the US in the *Indonesia – Autos* dispute. That dispute concerned measures mantained by Indonesia on imported motor vehicles and parts and components thereof, such as: (i) a programme providing import duty reductions or exemptions on imports of automotive parts based on the local content percentage; and (ii) a programme providing certain benefits, such as tax and import duty exempitions, to vehicles meeting certain domestic content levels or to domestic cars or car companies. The panel found Indonesia to be acting inconsistently with the Most Favoured Nation obligation, inasmuch as the tax advantages accorded to Korean imports were not accorded '*unconditionally*' to '*like*' products from other WTO Members. The panel also found that the tax benefits foreseen in the programmes violated the first and second sentences of Article III:2 of the GATT, inasmuch as, under these programmes, imported motor vehicles were taxed at a higher rate than like domestic vehicles and not similarly to directly competitive or substitutable domestic like products. In regards to the TRIMs Agreement, the panel ruled against Indonesian tax and customs duty measures on finished automobiles, which required for a certain percentage value of local content, because they were covered by the Illustrative List, and therefore in violation of Article 2.1 of the TRIMs Agreement. The panel also examined the TRIMs Agreement in relation to Article III of the GATT, finding that the they apply independently of one another. With respect to the EU claims under the Article III of the GATT, the SCM Agreement and TRIMs Agreement, some guidance may also be found in the recent *Canada – Renewable Energy* dispute. For example, in that dispute the EU and Japan argued that the facts were better-suited to an analysis under the SCM Agreement, and thus its provisions should have been addressed before those relating to the GATT and the TRIMs Agreement. Additionally, the *US – Large Civil Aircraft* dispute will likely be relied upon with regard to ascertaining a proper '*market benchmark*' when analysing tax measures under the SCM Agreement. Brazil may argue that the IPI is not a proper '*market benchmark*', given that the IPI applies generally to other industries and businesses in those industries may also apply certain tax credits.

The legislation instituting the *Inovar-Auto* programme expires in 2017. Reports indicate that Brazil is confident that the programme is WTO-compliant, but even if the adjudicators at the WTO eventually disagree, Brazil may be only marginally affected. There is a chance that the dispute will progress slowly, given the complexity of the tax provisions and the numerous

provisions at stake. At the same time, it must be noted that 3 major automotive manufacturers from Europe have built or begun the process of building automotive production facilities in Brazil since the *Inovar-Auto* programme commenced, and more may follow suit. As a result, more businesses will open and invest in Brazil and more jobs will be created.

At the very least, this dispute best exemplifies the situation where a WTO Member (*i.e.*, the EU) arguably should have pursued a more aggressive WTO dispute settlement strategy '*earlier in the game*' or shortly after the controversial measures were adopted and started affecting EU industry. The most recent WTO yearly reports have systematically pointed to the continued and increasing trade protectionist practices by countries all over the world. WTO dispute settlement is a physiological feature of the global trading system and countries should not hesitate to trigger it should their economic operators and business constituencies be affected by other countries' policies and measures. This is the case for the EU, but works just as well for the EU's trading partners. In the case of Brazil, as argued in recent Trade Perspectives' articles (see Issue No. 2 of 25 January 2013 and Issue No. 1 of 10 January 2014), its hesitation at addressing within the WTO certain EU measures and practices affecting beef trade is just as difficult to understand and perplexing. It may well be that the EU's recent action will stimulate further WTO dispute settlement activity.

New EU rules on public procurement discussed at the EU Parliament

On 15 January 2014, the Plenary session of the EU Parliament considered a number of legislative proposals from the EU Commission within the field of public procurement. While the EU Parliament voted on and adopted a number of instruments, it agreed to refer the *Proposal for a Regulation of the European Parliament and of the Council on the access of third-country goods and services to the Union's internal market in public procurement and procedures supporting negotiations on access of Union goods and services to the public procurement markets of third countries* (hereinafter, the proposed Regulation) back to the responsible committee (*i.e.*, the EU Parliament's Committee on International Trade, hereinafter, INTA Committee). The decision to send back the proposed Regulation to the INTA Committee for re-consideration, and therefore to postpone the vote at the EU Parliament's Plenary, was adopted in accordance with the procedure foreseen for cases where the EU Commission does not agree with all amendments proposed by the EU Parliament.

The proposed Regulation essentially seeks to level the playing field for EU businesses in government procurement abroad. It is based on the principle of '*substantial reciprocity*', which establishes that contracting authorities in EU Member States may, following an investigation and approval from the EU Commission, restrict access to their public procurement of tenders from countries discriminating against EU companies. This would apply to tenders over EUR 5 million, where at least 50% of the total value of the goods or services offered originates from third countries without an international agreement covering public procurement with the EU. In addition, the proposed Regulation suggests that goods and services from least-developed countries be excluded from its scope. Furthermore, the text envisages that the EU Commission be empowered to hold consultations with countries discriminating against EU companies in their domestic procurement markets, which may eventually be conducive to the adoption of measures penalising or disqualifying tenders from such countries in the EU's procurement (see Trade Perspectives, Issue No. 7 of 5 April 2012).

Inter alia, the INTA Committee proposed that, where the EU Commission approves the exclusion of a tender, such exclusion be temporary, until the external procurement investigation to be conducted by the EU Commission, the consultations with the third country

involved and, where applicable, the adoption of '*restrictive measures*', be finalised. In addition, the INTA Committee suggested that the criteria to be taken into consideration by the EU Commission when assessing a possible '*lack of substantial reciprocity*' be deleted and, instead, that a '*lack of substantial reciprocity*' be considered to exist in cases of '*any...measure, procedure or practice...restricting access to public procurement...which results in serious and recurrent discriminatory treatment against Union economic operators, goods or services*'. The INTA Committee also suggested that a '*lack of substantial reciprocity*' be presumed in cases of breach of certain labour standards. Furthermore, it was suggested that developing countries considered vulnerable, due to little diversification and insufficient integration within the international trading system, as well as countries potentially benefitting from the EU's '*GSP+*' (*i.e.*, the special incentive arrangement for sustainable development and good governance within the EU's Generalised System of Preferences), be also excluded from the scope of the proposed Regulation.

Regardless of the amendments proposed by the INTA Committee, it appears that certain elements in the proposed Regulation may give rise to concerns related to possible frictions with the EU's international obligations in the field of public procurement, including under the WTO plurilateral Agreement on Government Procurement (hereinafter, GPA). The GPA, a revised version of which is expected to come into force this year, lays down the general rules and obligations of the Parties, including the principles of non-discrimination, as well as procedural requirements (see Trade Perspectives, Issue No.18 of 7 October 2011). Although, in principle, the proposed Regulation does not apply to GPA Parties, there may be instances where companies from these countries are affected by the exclusion of a tender as a result of the mechanism in the proposed Regulation. In particular, that may be the case where a company from a GPA-Party (i) sources up to 50% of the goods, services or works of a bid presented to EU procurement by a non-GPA Party; (ii) the tender is worth over EUR 5 million; and (iii) the EU Commission considers that such non-GPA Party country does not grant '*substantial reciprocity*' in terms of public procurement to the EU. In such cases, the regulatory architecture of the proposed Regulation may, depending on the manner how the proposed Regulation is implemented, allow that a violation of Article III of the GPA Agreement be argued to exist.

In addition, those cases of '*incidental*' discrimination may be aggravated by a further potential claim concerning the standard employed by the EU Commission when assessing '*substantial reciprocity*'. Irrespective of whether the amendments proposed by the INTA Committee are finally factored-in the proposed Regulation, it appears that some margin for interpretation (and discretion) will remain. In this regard, it is noted that the EU Commission justified the adoption of the proposed Regulation referring, *inter alia*, to heavy imbalances between the degree of openness of the public procurement market in the EU *vis-à-vis* those of third countries. However, voices have been raised that the figures employed by the EU combined both *intra*- and *extra*-EU trade and that, should only *extra*-EU trade have been considered, figures would have rendered the EU's public procurement market (*de facto*) significantly less open than other countries'. In any event, it appears that the proposed Regulation's compatibility with the GPA will depend, to a large extent, on the scope of its implementation, as well as on how broadly the EU interprets the notion of '*substantial reciprocity*'.

Public procurement constitutes a very attractive market for businesses – indeed, it amounts to almost 20% of the EU's GDP. The rules being currently discussed, as well as their effective enforcement, look poised to have a considerable impact on the procurement environment in the EU and in foreign markets. It remains to be seen whether, once implemented, these rules will allow for a smooth application of the mechanism or whether, on the contrary, the instruments under discussion result in what some may consider illegal practices. Ultimately, the consistency of the EU's framework on public procurement, including possible interferences of *de facto* (and not only *de jure*) standards, could be

determined by the WTO Dispute Settlement Body, should a dispute involving those measures be triggered by any WTO Member Party to the GPA.

German Court prohibits the publication of a test report on the use of the term '*natural flavouring*' by a German chocolate manufacturer

On 13 January 2014, the 9th Civil Chamber of the Munich Regional Court (*Landgericht München,* Ref. 9 O 25477/13, hereinafter, the Court) rejected an appeal by *Stiftung Warentest* (a publicly funded and reputable foundation that carries out regular tests on consumer goods) against an injunction issued on 28 November 2013 and confirmed that *Stiftung Warentest* is prohibited in claiming the following in relation to the hazelnut chocolate of *Ritter Sport*, a large chocolate manufacturer: (1) '*We have detected the chemically produced flavouring piperonal*'; (2) '*The list of ingredients is misleading as the flavouring is declared as* '*natural*'*, while the proven flavouring piperonal is produced chemically*'; (3) '*The list of ingredients claims only 'natural flavouring' although the chocolate does not fulfil that promise*'; (4) '*The hazelnut chocolate cannot be legally marketed because it misleads*'; and (5) The rating '*mangelhaft*' (*i.e.*, '*poor*'), justified alone with the following text in a footnote: '*The list of ingredients is misleading: The flavouring is not, as declared, 'natural' as the detected flavouring piperonal is produced artificially*', is misleading. *Stiftung Warentest* had published the results of a study of various nut chocolates in November 2013 on its website and in its issue 12/2013.

The publications of *Stiftung Warentest*, which has been founded in 1964, can be considered as a sort of '*bible*' for critical German consumers. The Court ruled that the product testers may not divulge the above allegations any more. In cases of infringement, a fine of up to EUR 250,000 can be imposed on *Stiftung Warentest*. Although *Stiftung Warentest* may rely on '*a far-reaching freedom of expression*' in conducting tests in the public interest, the Court held that there are limits: *Ritter Sport* should not be '*unreasonably*' impaired in its market position. *Stiftung Warentest* cannot invoke the protection of justified interests after it could not prove that it had applied the required journalistic diligence. In addition, the Court argued that the consumer organisation had not disclosed the reasons for its test result and that consumers cannot understand how the foundation had arrived to its assessment.

Flavourings are used to improve or modify the odour and/or taste of foods for the benefit of the consumer. Flavouring substances are defined as chemical substances, which include flavouring substances obtained by chemical synthesis or isolated using chemical processes, and natural flavouring substances. In essence, in the case at hand, it was accepted that the chocolate contained 0.3 mg piperonal per kg and that there was no risk to human health. The question was whether the flavouring piperonal used in the chocolate should be regarded as natural or chemical. *Stiftung Warentest* designated piperonal as a chemically produced flavouring agent, while *Ritter Sport* rejected this claim as only naturally derived piperonal was used, extracted from raw plant materials by approved methods according to *Regulation (EC) No. 1334/2008 of the European Parliament and of the Council of 16 December 2008 on flavourings and certain food ingredients with flavouring properties for use in and on food*. The substance piperonal can, in fact, be produced chemically, but can also be detected in a variety of natural botanical sources (such as pepper, vanilla, and sassafras oil). *Stiftung Warentest* and an independent testing institute assumed that piperonal must have been manufactured industrially by chemical oxidation. *Stiftung Warentest* claimed that a natural way of extracting the flavouring does not exist and, if it did, it would be very expensive. The ingredients company *Symrise*, which sells piperonal to *Ritter Sport* and intervened in the proceeding on the latter's side, guaranteed to *Ritter Sport* that its piperonal ingredient was of natural origin. According to sources, *Symrise* declared that its piperonal was derived from the sassafras tree and that it complied with *Regulation (EC) No. 1334/2018*. *Symrise* also

stated that it did not manufacture the piperonal itself, but that the actual manufacturer was protected under a non-disclosure agreement and would not reveal details of the extraction process as it fears losing a competitive advantage to other flavourings manufacturers.

Article 3(2)(c) of *Regulation (EC) No. 1334/2008* defines '*natural flavouring substance*' as '*a flavouring substance obtained by appropriate physical, enzymatic or microbiological processes from material of vegetable, animal or microbiological origin either in the raw state or after processing for human consumption by one or more of the traditional food preparation processes listed in an Annex to the Regulation*'. Natural flavouring substances correspond to substances that are naturally present and have been identified in nature. Article 16 of *Regulation (EC) No. 1334/2008* sets out requirements for different possibilities to use the term '*natural*' in the context of flavourings. Most common is the use of the term '*natural*' together with the source material, *inter alia*, '*natural vanilla flavouring*'. According to paragraph 6 of Article 16 of *Regulation (EC) No. 1334/2008*, the term '*natural flavouring*' may only be used if the flavouring component is derived from different source materials and where a reference to the source materials would not reflect their flavour or taste. There are, therefore, two cumulative conditions: (i) The flavouring component is derived from different source materials; and (ii) Reference to the source materials does not reflect their flavour or taste. In consequence, under this interpretation, piperonal derived from natural botanical sources (such as pepper, vanilla, and sassafras oil), can be labelled in the ingredient list of chocolate as '*natural flavouring*'.

German case law on product tests requires that these be carried out in a neutral, objective, knowledgeable and careful manner. In the case at hand, the Court held that the question of whether the assertion established by *Stiftung Warentest*, that the flavouring piperonal is produced chemically is true, is only secondary. The judgment emphasises that the considerations made by the foundation would have to be made transparent to consumers. That was omitted. The test report does not refer to difficulties and uncertainties in the interpretation of EU law.

The question of how the flavouring is produced was, in the end, left open. *Stiftung Warentest* could not rule out that a '*natural*' production of the flavouring piperonal is possible. The judgment of the Court is so far only the result of preliminary legal proceedings. It has been reported that *Stiftung Warentest* intends to appeal the decision to the *Oberlandesgericht München* (Higher Regional Court of Munich), as it still believes that the flavouring cannot be obtained in a '*natural*' way. Therefore, the dispute is far from being decided. Interested parties are recommended to monitor further developments in this case, which is of particular interest with respect to the question of when flavourings may be designated as '*natural*', but also in relation to the applicable standard of review of test results issued by consumer organisations and publications.

Argentina filed a request for WTO consultations with the EU concerning anti-dumping duties on biodiesel

On 19 December 2013, Argentina filed a request for WTO consultations with the EU before the WTO concerning provisional and definitive anti-dumping measures imposed by the EU against imports of biodiesel from Argentina (and Indonesia).

The anti-dumping measures at stake were imposed by the EU in November 2013, through *Council Implementing Regulation (EU) No. 1194/2013 of 19 November 2013 imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of biodiesel originating in Argentina and Indonesia*. The imposition of definitive anti-dumping duties terminated the procedure initiated in August 2012 when, following a complaint lodged by the European Biodiesel Board, the EU Commission launched anti-

dumping proceedings against '*fatty-acid mono-alkyl esters and/or paraffinic gasoils obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form or as included in a blend*' (*i.e.*, biodiesel) from Argentina and Indonesia. Proceedings were conducted in accordance with the EU's Basic Anti-Dumping Regulation (*i.e.*, *Council Regulation (EC) No. 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community*) and aimed at establishing whether: (i) Argentinean and Indonesian exporters engaged in dumping; (ii) the EU industry suffered material injury; (iii) there was a causal link between dumping and such injury; and (iv) the imposition of duties would not be against the EU's interests. In May 2013, the EU Commission imposed provisional anti-dumping measures on biodiesel from Argentina and Indonesia, after it provisionally found that targeted exporters engaged in injurious dumping. The goods at hand were also subjected to anti-subsidy proceedings in the EU, triggered by a complaint filed by the same association. However, countervailing duties were never imposed, inasmuch as the EU Commission terminated the investigation in November 2013, as a result of the complaint being withdrawn (see Trade Perspectives, Issue No. 20 of 31 October 2013).

Argentina and Indonesia reportedly indicated that certain actions, including WTO dispute settlement proceedings, would be triggered in the event that the EU imposed definitive anti-dumping duties on imports of biodiesel (see Trade Perspectives, Issue No. 22 of 29 November 2013). In its request for WTO consultations, Argentina claims that both the provisional and definitive duties imposed by the EU, as well as the underlying investigation, are inconsistent with the EU's obligations under the WTO. In particular, Argentina argues that the EU's measures are in violation of: certain provisions within (i) Articles 2.1, 2.2 and 2.4 of the WTO Anti-Dumping Agreement (hereinafter, AD Agreement), concerning the calculation of the costs, the comparison between the export price and the normal value and the determination of profits; (ii) Article 9.3 of the AD Agreement, in relation to the level of duties imposed; (iii) Articles 3.1, 3.2, 3.4 and 3.5 of the AD Agreement, concerning the determination of injury and the causal relationship between the dumped imports and the injury; and (iv) Article 6 of the AD Agreement, concerning the opportunities granted by the EU to interested parties to examine relevant information and defend their interests. In addition, and as a result of the aforementioned violations, Argentina claims that the EU's measures are also inconsistent with Articles 1 and 18 of the AD Agreement, as well as Article VI of the GATT.

An interesting side aspect concerning the EU's anti-dumping proceedings relates to the contribution played by the Differential Export Taxes (hereinafter, DETs), which are taxes on exports that are lower on the processed goods than on the underlying raw materials (in place in Argentina on soybeans and soybean oil and in Indonesia on palm oil), on the EU's provisional and final determinations. In the regulation imposing definitive anti-dumping duties, the EU indicated that, regardless of the WTO-compatibility of such schemes, their presence certainly distorted prices of raw materials in the countries of origin. Therefore, the EU considered that domestic sales did not take place '*in the ordinary course of trade*' and, as a consequence, that the '*normal value*' had to be constructed in accordance with Article 2(3) of the EU's Basic Anti-Dumping Regulation (*i.e.*, '*on the basis of the cost of production in the country of origin plus a reasonable amount for selling, general and administrative costs and for profits*' which are, in turn, to be determined according to the specific set of rules laid down in Article 2(6) of the same instrument). According to the EU's measure, due to the price distortion caused by the DETs, the prices of soybeans, as recorded by the companies, were considered to be '*artificially low*' and hence could not be used to calculate the '*costs of production*'. Instead, these were replaced with the price at which companies would have purchased soybeans in the absence of such distortion.

Argentina not only alleges violations of anti-dumping measures imposed as a result of these specific proceedings, but also of certain provisions of the EU's Basic Anti-Dumping Regulation as such. In particular, Argentina claims that Article 2(5) of the EU's Basic Anti-

Dumping Regulation, which establishes a set of rules for the determination of the costs associated with the production and sale of the product under investigation, including resort to information obtained from '*other representative markets*', is contrary to, *inter alia*, Articles 2.2 and 2.2.1.1 of the AD Agreement, inasmuch as, according to Argentina, these require that the standard used for the determination of such costs relate to the country of origin of the goods and (normally) to the records kept by exporters under investigation.

Argentina's request for WTO consultations has been followed by a request from Russia and Indonesia to be joined in the consultations. The outcome of this controversy may be expected to have significant systemic implications, to the extent that not only the findings of specific domestic proceedings are being challenged, but also certain provisions of the EU's Basic Anti-Dumping Regulation, which in principle transposes the relevant WTO rules into the EU's domestic legal framework. Businesses trading with the EU are therefore advised to closely monitor the developments in this dispute, which could potentially constitute a turning point in the field of trade defence.

Recently Adopted EU Legislation

Trade Remedies

- *Commission Regulation (EU) No. 32/2014 of 14 January 2014 initiating a 'new exporter' review of Council Implementing Regulation (EU) No. 1008/2011 imposing a definitive anti-dumping duty on imports of hand pallet trucks and their essential parts originating in the People's Republic of China as amended by Council Implementing Regulation (EU) No. 372/2013, repealing the duty with regard to imports of one exporter in this country and making such imports subject to registration*

Food and Agricultural Law

- *Commission Implementing Regulation (EU) No. 50/2014 of 20 January 2014 amending Implementing Regulation (EU) No. 170/2013 laying down transitional measures in the sugar sector by reason of the accession of Croatia*
- *Commission Regulation (EU) No. 40/2014 of 17 January 2014 authorising a health claim made on foods, other than those referring to the reduction of disease risk and to children's development and health and amending Regulation (EU) No. 432/2012*
- *Commission Implementing Decision of 14 January 2014 amending Decision 2010/221/EU as regards national measures for preventing the introduction of certain aquatic animal diseases into parts of Ireland, Finland, Sweden and the UK*
- *Commission Implementing Regulation (EU) No. 25/2014 of 13 January 2014 amending Regulation (EC) No. 1251/2008 as regards the entry for Canada in the list of third countries, territories, zones or compartments from which certain aquatic animals may be imported into the Union*

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