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The French Senate adopts an amendment to increase taxes on palm oil significantly

On 21 January 2016, the French Senate, the upper house of the French legislature, adopted a decisive amendment (Amendment No. 367, hereinafter, the amendment) to the proposed law on biodiversity (*Projet de loi pour la reconquête de la biodiversité, de la nature et des paysages*). The amendment introduces a tax on palm oil, palm kernel oil and coconut oil that will gradually increase until 2020. This marks the return of the infamous so-called *'Nutella tax'* proposal in France, whose discriminatory nature led to heated debates during the last several years (*i.e.*, since 2012).

In particular, in November 2012, the Social Affairs Committee of the French Senate proposed an amendment to the 2013 Social Security Budget Law that would have raised the tax on palm oil by 300% (referred to as the '*Nutella tax*' by, *inter alia*, the media, due to the use of palm oil in Ferrero's chocolate-hazelnut spread Nutella). The French Senate eventually rejected the proposed amendment (see Trade Perspectives, Issue No. 21 of 16 November 2012). A tax on palm oil, palm kernel oil and coconut oil in France would join the ranks of other so-called '*behavioural taxes*' (or '*sin taxes'*) in France, which the Government states are intended to encourage changes in the conduct of consumers and the industry. More specifically, they aim at encouraging a behaviour that some consider more beneficial for public health. In 2014, a report by the French Senate detailed this idea and expressly recommended the harmonisation of taxes on vegetable oils by increasing the taxation of palm oil, palm kernel oil and coconut oil. However, such measures are also arguably intended to protect domestic competitors from foreign (*i.e.*, imported) products. Other examples of '*sin*' or '*fat*' taxes include taxes on tobacco products, alcoholic beverages and other food products.

The proposed tax would apply to palm oil, palm kernel oil and coconut oil and to products incorporating the aforementioned oils. It is imposed on the producers in France, on the importers and on persons trading these products into France from other EU Member States. The collected tax would then be transferred to the social security funds. Further regulations ensuring the application of the tax would be introduced *via* future decrees (*décrets)*. This would especially cater to the need of ensuring that only oils intended for human consumption are taxed and that each product is only taxed once. The amendment makes reference to a special tax on oils for food products, the *taxe spéciale sur les huiles destinées à l'alimentation humaine*. This tax is set out in Article 1609 *vicies* of the General Tax Code of France. Each year, the respective taxes are determined by France's Ministry of Finance and published in the

Official Journal of France. For 2016, the tax rate for olive oil was established at EUR 188.96 per tonne and for corn and peanut oil at EUR 170.13 per tonne. Current taxation regarding palm kernel oil and coconut oil amounts to EUR 113.24 per tonne and for palm oil to EUR 103.71 per tonne. In addition to the existing tax on vegetable oils, the amendment provides for a tax on palm oil, palm kernel oil and coconut oil of EUR 300 per tonne in 2017, EUR 500 per tonne in 2018, EUR 700 per tonne in 2019 and EUR 900 per tonne as of 2020. After 2020, the tax would be increased annually and established by France's Ministry of Finance. Additionally, importers are subject to a 3.8% duty on palm oil or a 6.4% duty on palm kernel oil and coconut oil intended for food products. Consequently, the amendment goes beyond the claimed harmonisation of the various taxes on vegetable oils by drastically increasing the taxes on palm oil, palm kernel oil and coconut oil, which will create significant price discrimination compared to other competing vegetable oils.

While the amendment appears (*de facto*, if not *de jure*) maliciously intended to harm producers and importers of palm oil, palm kernel, coconut oil and their derivative products in the food industry, the amendment's compliance with the relevant legal frameworks must also be scrutinised. According to Article 110(1) of the Treaty of the Functioning of the European Union (hereinafter, TFEU), EU Member States are allowed, outside of the alcohol, tobacco and energy sectors, to introduce and maintain non-harmonised internal taxes that do not discriminate against like products from other EU Member States. However, taxes such as the proposed French tax on palm oil, palm kernel oil and coconut oil may still violate internal market provisions. According to Article 110(2) of the TFEU, EU Member States may not impose on the products of other EU Member States any internal taxation of such a nature as to afford indirect protection to other products. As for the interpretation of '*other products*', the Court of Justice of the EU looks at whether the products are in competition with each other. If that is the case, the Court will consider whether the domestic products benefit from some form of indirect protection. The notion of competition is quite broad as it includes actual as well as potential competition by requiring that potential substitutes also be considered during the examination. The palm oil tax expressly intends to lead to a substitution of palm oil (and palm kernel oil and coconut oil) with other vegetable oils by the agro-food industry and may therefore constitute indirect protection of other oils/products and violate EU law.

As regards WTO obligations, domestic law may not discriminate against '*like*' imported products. The first sentence of Article III:2 of the General Agreement on Tariffs and Trade 1994 (hereinafter, GATT) provides that the products of the territory of any WTO Member imported into the territory of any other WTO Member shall not be subject, directly or indirectly, to internal taxes or other internal charges in excess of those applied, directly or indirectly, to like domestic products. Additionally, the second sentence of Article III:2 of the GATT requires that directly competitive and substitutable products be similarly taxed and that duties, charges or other charges may not be applied so as to afford protection to domestic products. According to the Interpretative Note to the second sentence of Article III:2 of the GATT and subsequent WTO case law, including the Appellate Body Report in *Korea – Alcohol*, this approach is broader than the definition for *'like'* products in the first sentence. Singling out specific products to be taxed in a certain way and differently than like or other products raises the question of a possible discriminatory measure. While this is always determined on a case-by-case basis, the vast differences in the envisaged taxation regarding palm oil and the indirect protection of other vegetable oils suggest that the French proposal is a discriminatory measure.

If challenged at the WTO, EU officials ('*on behalf*' of France) may attempt to justify the measure using one of the General Exceptions provided in Article XX of the GATT. The EU would likely attempt to invoke Article XX(b) of the GATT, which allows measures necessary to protect human, animal or plant life or health. However, proving the elements required to justify a measure under Article XX(b) is difficult, as observed in the *US – Gasoline* dispute. The measure at issue needs to be necessary, not applied in a manner that would constitute a

means of arbitrary or unjustifiable discrimination or disguised restriction on international trade and, most notably, the measure needs to contribute significantly to the objectives of human health protection. The justification highlighting the objectives of the amendment does not seem to meet those requirements. Firstly, the amendment aims at decreasing the use of palm oil in order to fight deforestation and the disappearance of ecosystems. The amendment also states, incorrectly, that palm oil plantations qualified as sustainable are as dangerous for the environment as the traditional plantations, because of the use of certain pesticides. Secondly, France's justification argues that saturated fatty acids contained in palm oil increase the risk of cardiovascular and Alzheimer diseases.

However, while these may constitute legitimate and '*noble*' objectives, they do not reflect the current reality. The palm oil industry engages in a number of initiatives to ensure that palm oil is produced in a manner that is respectful of the environment and does not contribute to unsustainable deforestation and climate change. Also, while palm oil is rich in saturated fats, recent studies have shown that consumption of saturated fatty acids does not, *per se*, lead to an increase of risk of cardiovascular diseases. Even assuming that the health protection objective is truly at the heart of the French proposal, the measure should not be product-specific (*i.e.*, targeting palm oil, pam kernel oil and coconut oil), but it should be targeting all food products that contain saturated fats, independently of the origin of the fats, whether from vegetable oils or animal fats. Such an alternative measure could more likely be scientifically justified or justifiable (*i.e.*, the more saturated fats in a product, the higher the tax). This does not appear to be the case and the French proposal appears once again to be an attempt at demonizing specific vegetable oils, coincidentally (or perhaps not) imported ones. Thus, the introduction of such a tax would unlikely be justifiable under WTO law and will likely be found to constitute a *de facto* if not *de jure* violation of WTO law.

The French Senate adopted the amendment on 21 January 2016. The regular procedure provides that the text will now go back to the lower house of the French Parliament, the *Assemblée Nationale*, which will examine and debate the amendments made by the French Senate and vote on the amendments. Only when the same text, without further amendments, is adopted by both chambers, would the law be put into effect by the President and published in the Official Journal. This amendment revives the controversial and often misinformed debate about palm oil and its impact on the environment and human health. Due to the controversial nature and the misinformed justification of the adopted amendment, a reconsideration of this amendment by the National Assembly is in order. Establishing the *'Nutella tax'* through the back door in form of an amendment to a law on biodiversity does not seem to be the appropriate way for dealing with this issue. There are plenty of scientific, legal and commercial grounds to take a strong stand against this legislative proposal and affected stakeholders in the EU industry and third countries should consider urgent actions.

The EU files a dispute against Colombia over measures affecting imports of spirits

On 13 January 2016, the EU filed a request for WTO consultations with Colombia on measures concerning imported alcoholic beverages at the national and departmental levels. The dispute serves as a reminder of the various options that parties have when deciding how to proceed with perceived trade discrimination, but it may also serve as an interesting addition to WTO jurisprudence if it progresses to the panel stage.

According to the EU's request for WTO consultations, the affected goods are classified as spirits under tariff line 22.08 of the Harmonised Tariff Schedule (as well as the tariff schedules of the EU and Colombia). The EU states that all spirits are subject to a national excise tax on consumption in Colombia, except in departments or local subdivisions exercising the so-called '*fiscal monopoly*' over spirits, where a charge is instead levied in relation to the fiscal

monopoly. The taxes and charges are levied per degree of alcohol by volume (hereinafter, ABV), whereby the amount of the levied taxes or charges increases starting at 35% ABV. Accordingly, spirits subject to the higher taxes and charges include spirits with high alcoholic content, such as, *inter alia*, whiskey, gin, vodka, aniseed vodka, liqueur and certain rums. However, spirits with alcohol contents lower than 35% ABV, which benefit from decreased taxes or charges, include *aquardiente* and certain rums. The term *aguardiente* refers to several alcoholic drinks in various Latin American countries, but in Colombia, it is an anise-flavoured liqueur made from sugarcane, which typically has an alcohol content of 24-29% ABV. Although the taxes and charges apply to imported and domestic spirits (*i.e.*, they are *de jure* non-discriminatory and compatible with WTO obligations), the EU alleges that Colombia's measures result in unjustified discrimination against like or directly competitive and substitutable imported spirits, because the majority of spirits that benefit from the lower taxes or charges are domestically produced. The EU goes as far as to say that it appears as though all or most of the spirits imported from the EU are subject to the higher taxes and charges, while all or most of the spirits produced and sold in Colombia are subject to the lower taxes or charges. Furthermore, the EU claims that, in some departments in Colombia, domestically produced spirits are exempt from any charge, but such treatment is not afforded to imported spirits.

In addition to allegations regarding discriminatory taxes and charges, the EU also claims that spirits imported into Colombia are subject to certain marketing restrictions. In particular, once a department in Colombia establishes a monopoly over the introduction or sales of spirits in its jurisdiction, spirits imported into that department are subject to an authorisation or license, and a '*contract of introduction*' that prohibits free circulation into other departments in Colombia. The EU claims that some of these contracts include minimum import quotas, minimum prices (or prices tied to domestic spirits), additional charges and obligations to provide confidential business information, as well as other administration requirements. Lastly, the EU states that departments in Colombia have, and appear to exercise, the authority to prohibit the entry of spirits into their jurisdictions by refusing or delaying the granting of the above-mentioned authorisations/licenses and contracts.

For the most part, the EU limits its claims to Article III of the GATT. However, given the facts of this dispute, it is important to note that Article XXIV:12 of the GATT requires national governments to take reasonable measures to ensure the observance of WTO obligations by regional and local governments. With respect to Article III:1 of the GATT, WTO Members may not apply internal taxes and other internal charges, nor other regulations or requirements affecting internal sale, to imported or domestic products in a manner that protects domestic production. Similarly, Article III:4 of the GATT, which applies to internal measures not of a fiscal nature, states that products imported into a territory must be accorded treatment no less favourable than '*like*' products of national origin. Article III:2 of the GATT is particularly interesting, insomuch as its first and second sentences are distinguishable. According to the first sentence of Article III:2 of the GATT, products imported into the territory of any WTO Member shall not be subject, directly or indirectly, to internal taxes or other internal charges in excess of those applied, directly or indirectly, to '*like*' domestic products. The second sentence of Article III:2 of the GATT states that "*no [WTO Member] shall otherwise apply internal taxes or other internal charges to imported or domestic products in a manner contrary to the principles set forth in [Article III:1 of the GATT]*". Importantly, the Interpretative Note to the second sentence of Article III:2 clarifies that Article III:2 applies to '*directly competitive and substitutable products*'. As found by the Appellate Body in *Japan – Alcoholic Beverages II*, this means that the second sentence Article III:2 of the GATT applies to a '*broader category*' of products compared to the '*like products*' contemplated in the first sentence of Article III:2.

As a result, the EU's claims under Article III:2 of the GATT would be subject to the '*two-tiered*' test under the first sentence of Article III:2 created in *Japan – Alcoholic Beverages*, and confirmed by later Appellate Body reports. That is to say, if the dispute progressed to the

panel stage, the panel would analyse: (1) whether the imported and domestic products are '*like products*'; and (2) whether the imported products are taxed in excess of the domestic products. If the answers to both questions were to be affirmative, there would be a finding of violation of the first sentence of Article III:2 of the GATT. Under the second sentence of Article III:2, the Appellate Body in *Japan – Alcoholic Beverages II* called for a '*three-tiered test*', examining whether: (1) the imported products and the domestic products are '*directly competitive or substitutable products*'; (2) the directly competitive or substitutable imported and domestic products are '*not similarly taxed*'; and (3) the dissimilar taxation of the directly competitive or substitutable imported domestic products is '*applied … so as to afford protection to domestic production*'. The EU would have the burden of proving that the imported spirits are '*like products*' or '*directly competitive or substitutable*', respectively. Under the first sentence of Article III:2, WTO '*jurisprudence*' has developed a test whereby the panel must examine the product's end-uses in a given market, consumers' tastes and habits and the product's properties, nature and quality. With respect to the second sentence of Article III:2, factors include, but are not limited to, the nature of the compared products, and the competitive conditions in the relevant market, in addition to their physical characteristics, common end-use, and tariff classifications.

A footnote in the EU's request for WTO consultations also sheds some light on the context of the dispute, especially with respect to timing. According to the EU, Colombia committed to remove the inconsistencies of its regime on spirits by 1 August 2015, in line with certain provisions of the *Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part* (hereinafter, the EU-Andean Communities FTA). Article 21 of the EU-Andean Communities FTA incorporates, by reference, Article III of the GATT and its interpretative notes. It does not appear as though Article 21 of the EU-Andean Communities FTA is exempt from dispute settlement proceedings under said agreement, but it may be that the EU preferred certain aspects of the WTO dispute settlement system, including the procedures regarding the selection of arbitrators, as well as the reliability of the WTO dispute settlement system, over the mechanism created under the EU-Andean Communities FTA.

Interested parties should continue to monitor the dispute. If it progresses to the panel stage, it may provide an interesting addition to the WTO '*jurisprudence*' regarding direct competitors and substitutes, and *de facto* discrimination under Article III of the GATT. However, from a practical perspective, the dispute also highlights that parties have various options when deciding how to proceed against perceived trade discrimination. In addition to dispute settlement mechanisms under preferential trade agreements and the WTO, there may exist other strategies that may be explored. Governments and private organisations should always embark on a full review of potential approaches before pursuing relief.

The UK Royal Society of Public Health proposes '*activity equivalent*' calorie labelling on food to tackle obesity

In a new move to help tackle the growing obesity crisis, a policy paper published by the UK Royal Society of Public Health (hereinafter, RSPH) on 15 January 2016 calls for the introduction of '*activity equivalent*' calorie labelling on food. The RSPH proposes that these labels should take the form of prominent pictorial icons alongside existing front-of-pack (hereinafter, FoP) nutritional information, in order to increase consumer awareness both of the calories contained within food and of the activity required to '*burn off*' such calories.

The RSPH is an independent, multi-disciplinary charity dedicated to the improvement of the public's health and wellbeing by helping inform policy and practice, working to educate, empower and support communities and individuals to live healthily. The RSPH states in its policy paper that over two-thirds of adults in the UK are now overweight or obese, and that the

trend is increasing. Obesity can have serious health consequences including heart disease, cancer and diabetes, and poor diet is a leading causal factor. RSPH argues that governments cannot tackle such a complex problem alone, so it is vital that the food industry takes its share of the responsibility to empower the public to make healthier lifestyle choices, using a range of innovative and creative interventions, one of which could be '*activity equivalent*' calorie labelling. The RSPH states that one of the causes of obesity is excess energy consumption relative to energy expenditure. Calorie expenditure (*i.e.*, calories out) is the total amount of calories burned on a daily basis through natural metabolism and an individual's level of physical activity. Increased physical activity is significantly related to weight loss, with those undertaking higher levels of physical activity for the same amount of energy intake likely to lose more weight. Calorie consumption (*i.e.*, '*calories in*') is the total number of calories consumed through food on a daily basis. When the '*calories in*' consistently exceed the '*calories out*', an individual gains weight and increases its chance of becoming overweight or obese. According to the RSPH, research shows that a modest increase in physical activity could have significant health benefits for individuals. For example, a sharp 20-minute walk each day has the potential to lower a person's risk of premature death. The RSPH argues that the food and drink industry is viewed by some as overplaying the importance of active lifestyles in the fight against obesity, deflecting attention from dietary factors. However, according to the RSPH, reducing and preventing obesity requires modifying both energy intake and energy expenditure, not simply focusing on either alone, and this means that a greater and more sophisticated focus on food labelling could be valuable.

Article 30(1) of *Regulation (EU) No. 1169/2011 of the European Parliament and of the Council on the provision of food information to consumers* (hereinafter, FIR) states that the mandatory nutrition declaration must include at least (a) the energy value; and (b) the amounts of the nutrients fat, saturates, carbohydrate, sugars, protein and salt. Nutrition labelling was optional under the FIR's predecessor, *Council Directive 90/496/EEC on nutrition labelling for foodstuffs*, and was only compulsory in two cases: (1) where a nutrition claim appeared on labelling, in presentation or in advertising or (2) on fortified foods to which vitamins and minerals have been added. Nutrition labelling is only becoming mandatory for, in principle, all foodstuffs as of 14 December 2016. Food business operators (hereinafter, FBOs) can introduce nutrition labelling earlier, but must then comply with all requirements of the FIR. In addition to the mandatory (tabular) nutrition declaration, the FIR permits other forms of expression and presentation, and in some EU Member States (in particular, France and the UK), a myriad of additional nutrition labelling schemes have been proposed or implemented (see Trade Perspectives, Issue No. 21 of 20 November 2015). In order to streamline different FoP nutrition labelling schemes and reduce consumer confusion, a hybrid scheme was introduced in 2013 in the UK with colour-coded guideline daily amounts (GDAs)/reference intakes (RIs) (see, Trade Perspectives, Issue No. 21 of 15 November 2013).

While the RSPH supports the provision of RIs, it believes that, given the importance of calories both in the context of the obesity debate and in recognising that consumers tend to prioritise this type of information, food manufacturers and retailers could do more to improve calorie labelling (*e.g.*, making it more easily understandable and relatable to people's daily lives and activities). This could be achieved through displaying '*activity equivalent*' calorie information on food packaging, alongside current FoP information. The icons suggested could show how much time it takes to '*burn off*' a certain amount of calories by, *e.g.*, walking, running, biking or swimming.

The FIR establishes forms of expression in Articles 32(2), 32(4) and 33, and in Article 34(2) it describes how nutrition labelling must be presented (*i.e.*, basically in a tabular format). However, Article 35(1) of the FIR permits additional forms of expression and/or presentation of the energy value and the amount of nutrients by other forms using graphical forms or symbols in addition to words or numbers. It must be noted that Article 35 refers to both energy value and amount of nutrients. Arguably, an additional form of expression or presentation of the

'*activity equivalent*' calories on its own (without nutrients) is not possible. Additional forms of expression and/or presentation are only possible where the following requirements are met: (a) they are based on sound and scientifically valid consumer research and do not mislead the consumer; (b) their development is the result of consultation with a wide range of stakeholder groups; (c) they aim at facilitating consumer understanding of the contribution or importance of the food to the energy and nutrient content of a diet; (d) they are supported by scientifically valid evidence of understanding of such forms of expression or presentation by the average consumer; (e) in the case of other forms of expression, they are based either on the harmonised reference intakes set out in Annex XIII, or in their absence, on generally accepted scientific advice on intakes for energy or nutrients; (f) they are objective and non-discriminatory; and (g) their application does not create obstacles to the free movement of goods. Said requirements are not easy to meet. According to Article 35(2) of the FIR, EU Member States may recommend that FBOs use one or more additional forms of expression or presentation of the nutrition declaration that they consider as best-fulfilling the requirements set out above (as occurred in the UK). In relation to voluntary '*national'* nutrition labelling schemes, three legal issues are of particular relevance: 1) whether it is a '*voluntary*' scheme and not a scheme somehow '*imposed*' by an EU Member State; 2) whether certain elements of such scheme can be classified as '*non-beneficial*' nutrition claims (such as, arguably, a number of red traffic lights); and 3) whether the proliferation of such schemes are obstacles to the free movement of goods in the EU, contrary to the Treaty on the Functioning of the EU (hereinafter TFEU) (see Trade Perspectives, Issue No. 21 of 20 November 2015).

In conclusion, the display of '*activity equivalent*' calorie information on food packaging, alongside FoP information on nutrients, must meet the requirements of Article 35 of the FIR. In particular, such displays must not mislead and they must be coupled with FoP information on nutrients (which must also meet the requirements of Article 35 of the FIR). Arguably, '*activity equivalent*' calorie logos in form of, *e.g.*, an icon depicting a runner and the indication of a '*burn off*' time of '*25 min*' on a blueberry muffin, may be misunderstood as meaning '*this muffin gives me energy to run 25 minutes, so I only need to eat seven muffins to run a marathon in 3 hours*' (and nothing else, for example, water).

It must also be noted that nutrition labelling is, with certain exceptions, mandatory. The FIR's provisions on voluntary food information (Articles 36 and 37 of the FIR) do not establish that third parties or FBOs are free to take any initiative of providing any type of voluntary information, including graphic representations of (mandatory) nutrition information (see Trade Perspectives, Issue No. 21 of 20 November 2015).

'*Activity equivalent*' calorie labelling appears to have the potential to provide the public with an alternative calorie reference for food, while simultaneously delivering the message of the need for physical activity as part of a healthy and balanced lifestyle. As the RSPH points out, more research is needed into the efficacy of '*activity equivalen*t' calorie labelling and the way in which it could be most effectively presented to consumers. In principle, there are no good or bad foods, only good or bad overall diets. It is recommended that men consume 2,500kcal and women consume 2,000kcal on average per day to maintain a healthy weight - although other factors may influence this figure such as height, weight and age. Excess of energy should be avoided, but it must also be acknowledged that the human body needs energy to maintain all of its vital functions. A scientifically-backed '*activity equivalent*' calorie labelling (with a clear basis on which calorie expenditure is being calculated) may get people more physically active, does not appear to '*stigmatise*' certain foods and may be perceived more positively, different from certain colour code schemes and, in particular, the warning statements in the form of a black STOP sign for '*HFSS foods*' (*i.e.*, foods high in fat, salt or sugar) such as the one adopted in Chile (see Trade Perspectives, Issue No. 16 of 11 September 2015). FBOs and other stakeholders should carefully assess whether new forms of indicating nutrition information, such as '*activity equivalent*' calorie labels, coupled with FoP information on nutrients, comply with the FIR.

Recently Adopted EU Legislation

Market Access

- *Commission Implementing Regulation (EU) 2016/115 of 28 January 2016 withdrawing the acceptance of the undertaking for one exporting producer under Implementing Decision 2013/707/EU confirming the acceptance of an undertaking offered in connection with the anti-dumping and anti-subsidy proceedings concerning imports of crystalline silicon photovoltaic modules and key components (i.e. cells) originating in or consigned from the People's Republic of China for the period of application of definitive measures*

- *Commission Delegated Regulation (EU) 2016/79 of 25 November 2015 amending Annex III to Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences*

Trade Remedies

- *Commission Regulation (EU) 2016/113 of 28 January 2016 imposing a provisional anti-dumping duty on imports of high fatigue performance steel concrete reinforcement bars originating in the People's Republic of China*

Customs Law

- *Decision No 1/2016 of the Community/Switzerland Inland Transport Committee of 16 December 2015 amending Annexes 1, 3, 4 and 7 to the Agreement between the European Community and the Swiss Confederation on the carriage of goods and passengers by rail and road [2016/122]*

- *Decision No 2/2016 of the EU-Switzerland Joint Committee of 3 December 2015 amending Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation concerning the definition of the concept of 'originating products' and methods of administrative cooperation [2016/121]*

Food and Agricultural Law

- *Commission Regulation (EU) 2016/55 of 19 January 2016 amending Annex I to Regulation (EC) No. 1334/2008 of the European Parliament and of the Council as regards certain flavouring substances*

- *Council Regulation (Euratom) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of food and feed following a nuclear accident or any other case of radiological emergency, and repealing Regulation (Euratom) No. 3954/87 and Commission Regulations (Euratom) No. 944/89 and (Euratom) No. 770/90*

- *Commission Implementing Regulation (EU) 2016/39 of 14 January 2016 amending Annex I to Regulation (EC) No. 798/2008 as regards the entry for Mexico in the list of third countries, territories, zones or compartments from which certain poultry commodities may be imported into or transit through the Union in relation to highly pathogenic avian influenza*

Other

- *Commission Implementing Regulation (EU) 2016/91 of 26 January 2016 amending Council Regulation (EC) No. 2368/2002 implementing the Kimberley Process certification scheme for the international trade in rough diamonds*

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