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Thanks to the EU's engagement, Costa Rica abolishes its longstanding discriminatory tax on imported beer

On 15 February 2023, the European Commission (hereinafter, Commission) announced that, on that date, Costa Rica had removed a 10% tax on imported beer, which had put beers originating in the EU at a disadvantage compared to domestically produced ones. With the removal of the tax, beers imported from the EU will now have equal conditions of access to Costa Rica's market. Since 2013, the EU and Costa Rica have been working to resolve this issue in the framework of the EU-Central America Association Agreement and the persistent dialogue between the EU and Costa Rica helped create sufficient support for the tax to be removed. The EU is increasingly focusing its trade engagement on implementation and enforcement, including the removal of trade barriers for EU businesses.

Costa Rica's tax on foreign beers

Costa Rica applied a tax on the selling price of alcoholic beverages, but exempted from it those produced domestically. Articles 36, 37, and 39 of Law No. 10 of 9 October 1936 distinguish between "*national*" and "*foreign*" beers and specify that the 10% tax on foreign beer was to be paid by the "*liquor patentees*" (*i.e.*, a "*physical or legal person who holds a license for the sale of alcoholic beverages*" according to Costa Rica's Law No. 9047) and *"not allowing its transfer to consumers in any way"*.

Following repeated engagement by the EU, in December 2022, Costa Rica's Parliament overwhelmingly voted in favour of the tax's removal, and, in February 2023, the Law was signed by Costa Rica's President *Rodrigo Chaves*. The law removes the 10% sales tax on imported beer, so that it is now subject to the same fiscal conditions as beer produced in Costa Rica. This will reduce the current price of foreign beer for consumers, as well as benefiting global beer producers exporting to Costa Rica. The law will enter into force on the day that it is published in Costa Rica's Official Journal.

The Joint Declaration on beverages and the national treatment obligation

The trade pillar of the *EU-Costa Rica Association Agreement* has been provisionally applied with Costa Rica since 1 December 2013, serving to, *inter alia*, reduce tariffs and increase the efficiency of customs procedures. It has not yet fully entered into force, as it still requires

ratification by the Parliament of Belgium's Wallonia region. The *Association Agreement* provides a framework for dialogue that was central to the resolution of this trade irritant between the EU and Costa Rica concerning the imposition of the 10% tax on imported beer and negatively affecting their trade relationship. With respect to non-tariff measures, Article 85 of the EU-Central America Association Agreement on '*National Treatment*' provides that *"Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994*".

In particular, under the *Joint Declaration of Costa Rica and the European Union to Chapter 1 of Title II (Trade in Goods) of this Agreement*, Costa Rica committed to review certain taxes on beverages, notably, with respect to alcoholic beverages classified under tariff headings 2203 to 2208, to *"review that the internal taxes charged on the beverages are applied pursuant to the provisions of Chapter 1 of Title II (Trade in Goods)"*. More specifically, in the *Joint Declaration*, Costa Rica committed to review its internal taxes concerning beer within a certain period of time from the entry into force of the Agreement. In the following years, the EU regularly followed up for the review and revision to be carried out, using all available institutional channels for discussions under the Association Agreement, as well as in bilateral ministerial meetings, and directly with members of Costa Rica's Parliament.

Costa Rica's obligations under the World Trade Organization (hereinafter, WTO) were central in this discussion, as they prohibit WTO Members from discriminating against their trading partners and inasmuch as they require most-favoured-nation (hereinafter, MFN) treatment and national treatment to be applied. The principle of national treatment, in particular, requires that imported and locally-produced goods, as well as foreign and domestic services, trademarks, copyrights, and patents, be treated equally, once they have entered the market of a WTO Member.

As noted above, Article 85 of the *EU-Central America Association Agreement* refers to Article III of the *General Agreement on Tariffs and Trade* (hereinafter, GATT), which concerns the national treatment obligation with respect to internal taxation and regulation. In simple terms, WTO Members may not apply internal taxes and regulations in a way that protects domestic production vis-à-vis imported products. Thus, imported products may not be subject to higher internal taxes or charges than the "*like*" domestic products. The same applies to internal regulations that affect the sale, purchase, transportation, distribution, or use of products.

Making the necessary legal changes

The Law signed by President *Chaves* modifies Articles 36, 37, and 39 of Law No. 10 of 9 October 1936, eliminating the 10% tax that was applied only to imported beer and making Costa Rica's law compliant with the provisions of the GATT and of the *EU-Central America Association Agreement* and, more specifically, with the principle of national treatment, by treating imports "*no less favourably than the same or similar domestically produced goods*".

With respect to this legislative development, Costa Rica's President *Rodrigo Chavez* stated that "*this law is consistent with the objective that all Costa Ricans have, which is to level the playing field to promote competition and stimulate economic recovery and, above all, lower the cost of living for people, in this case the costs of beer*". The President of Costa Rica's *Union of Chambers and Associations of the Private Business Sector*, *Franco Arturo Pacheco*, used the opportunity to explain that "*this is a law that comes to reaffirm the legal security that we have in our country, because the free trade agreements that the country has signed were being breached because there was unequal treatment, and this is corrected*".

The removal is poised to have positive implications for EU businesses, but also for beer exporters worldwide, given that the tax removal applies *erga omnes*, in other words to all of Costa Rica's trading partners. Notably, *Brewers of Europe*, the industry association uniting 29 national European brewers' associations, already recognised the achievement.

Addressing trade irritants, facilitating trade

Following years of intense trade negotiations and the conclusion of an important number of preferential trade agreements, the EU is assertively moving towards greater focus on implementation and enforcement. As the example of Costa Rica's discriminatory beer tax shows, EU engagement eventually pays off and can deliver important benefits for EU businesses, as well as for other exporters around the world that benefit from removed trade barriers. To address trade concerns, the EU disposes of a growing toolbox at the bilateral and multilateral levels. Problematic measures can be addressed through diplomatic channels, within the framework of the *fora* established by preferential trade agreements, or within the relevant committees at the WTO, or even through WTO dispute settlement procedures.

However, the first key step to address a trade issue consists in alerting the EU of the existence of a problem and a possible breach of the agreed commitments by an EU trading partner. In this context, it is worth underlining that, on 16 November 2020, the Commission had launched a complaint mechanism "*for reporting market access barriers and breaches of trade and sustainable development commitments in the EU's trade agreements and under the Generalised Scheme of Preferences*", also known as the EU's *Single Entry Point*. Since then, industry associations of EU companies, among other stakeholders, have an additional tool to address trade restrictions or discrimination in third countries. Businesses can use the *Single Entry Point* to flag issues and trigger investigations by the Commission (see *Trade Perspectives*, Issue No. 22 of 27 November 2020 and Issue No. 11 of 4 June 2021). The *Single Entry Point* is an online platform providing simple complaint forms made available by the Commission's Directorate-General for Trade, which serves as the first point of contact for all EU stakeholders facing market access issues in third countries. Once the Commission is aware, it will take action appropriately.

An additional tool to address trade restrictions is the EU's so-called *Enforcement Regulation* (see *Trade Perspectives*, Issue No. 1 of 17 January 2020). The Enforcement Regulation was recently updated and, in this context, European Commission Executive Vice President and European Commissioner for Trade *Valdis Dombrovskis* stated that *"the agreement expands the EU's ability to defend its interests when a trade dispute is blocked under the WTO"* and is applied to bilateral trade agreements as well. A third tool to address trade restrictions is the EU's *Trade Barriers Regulation*, under which investigations are managed by the EU's Chief Trade Enforcement Officer, who may initiate investigations where the Commission requires more information on potential barriers to trade (see *Trade Perspectives*, Issue No. 17 of 20 September 2019).

Furthering the use of the EU's trade toolbox

The Commission has a growing number of trade tools at its disposal, ranging "*from diplomatic means to dispute settlement*" in order to ensure that trading partners carry out necessary regulatory changes, with a view to complying with commitments under the concluded agreements. These tools, notably the EU's *Single Entry Point*, the *Enforcement Regulation*, and the *Trade Barriers Regulation,* serve to improve the efficiency and the effectiveness of the EU's enforcement action.

Costa Rica's removal of the discriminatory tax on beer is a success, demonstrating what can be achieved through sustained action, benefitting not only EU businesses, but all exporters of beer to Costa Rica. It can be reproduced if businesses and all interested stakeholders leverage these tools and provide the Commission with relevant information and incentives for continued action, addressing other still-existing trade irritants. EU stakeholders facing barriers in third countries should consider resorting to these tools directly or through expert advice.

Singapore's digital trade agreements: Pioneering digital trade cooperation in ASEAN?

On 14 January 2023, the *Singapore-South Korea Digital Partnership Agreement* entered into force, following its signing on 21 November 2022. The *Singapore-South Korea Digital Partnership Agreement* is intended to deepen bilateral cooperation in the digital economy between both countries by establishing digital trade rules and norms to promote interoperability between the Parties' digital systems. The *Singapore-Korea Digital Partnership Agreement* is Singapore's fourth digital-related trade agreement and follows the agreements with Australia, Chile and New Zealand, and the UK. Singapore has also recently signed a *Digital Partnership* with the EU and is looking to deepen cooperation in digital trade with other fellow ASEAN Member States, as evidenced by the signing of the *Frameworks on Cooperation in Digital Economy* with Malaysia, which provides the foundation for future bilateral initiatives related to the digital economy. As digital trade is becoming increasingly important, this article discusses Singapore's role in shaping the digital economy in ASEAN and beyond.

Overview of Singapore's digital trade agreements

ASEAN Member States' Governments have increasingly recognised the growing importance and centrality of digital trade in their economies. Within the region, Singapore can be considered as the *'pioneer'* in setting international norms and standards for digital trade, as the country has been actively pursuing digital trade agreements with other countries in recent years.

Singapore has, so far, concluded four digital agreements, namely: 1) The *Digital Economy Partnership Agreement* with Chile and New Zealand, which entered into force on 7 January 2021; 2) The *Singapore-Australia Digital Economy Agreement*, which entered into force on 8 December 2020; 3) The *United Kingdom-Singapore Digital Economy Agreement,* which entered into force on 14 June 2022; and 4) The *Singapore-South Korea Digital Partnership Agreement.* To further enhance cooperation in digital trade with like-minded partners, on 1 February 2023, the EU and Singapore signed the *EU-Singapore Digital Partnership* (see *Trade Perspectives,* Issue No. 3 of 13 February 2023), which aims at promoting greater collaboration across multiple areas in the cross-border digital economy, including digital trade facilitation. In its digital-related agreements with key partners, Singapore statedly hopes to "*develop international frameworks to foster interoperability of standards and systems and support our businesses, especially SMEs, engaging in digital trade and electronic commerce*".

In substance, Singapore's digital-related agreements generally include provisions on, *inter alia*: 1) Artificial Intelligence (AI), which aims at promoting the adoption of ethical AI governance frameworks; 2) Cross-border data with less restrictions to the transfer of data across jurisdictions and prohibiting the localisation of data; 3) Personal data protection by developing mechanisms to provide compatibility and interoperability in the Parties' respective legal approaches; and 4) E-invoicing (*i.e.,* an automated creation, exchange and processing of requests for payment between suppliers and buyers using a structured digital format) by enabling the interoperability of e-invoicing systems between the Parties that will allow the mutual direct acceptance of the Parties' operators e-invoices.

In addition to the digital agreements and partnerships, Singapore has concluded 14 bilateral trade agreements containing dedicated chapters on e-commerce, including the trade agreements with, Australia, China, the EU, and India. Also noteworthy is that the *Japan-Singapore Economic Partnership Agreement* contains a dedicated chapter on a specific aspect of digital trade, namely '*Paperless Trading*', which promotes and recognises trade using electronic filing and the transfer of electronic versions of trade-related documents (*e.g.,* bills of lading, invoices).

The Singapore-South Korea Digital Partnership Agreement

The *Singapore-Korea Digital Partnership Agreement* aims at enabling more seamless cross-border data flows and at creating a secure digital environment for businesses and consumers. The provisions of the *Singapore-Korea Digital Partnership Agreement* effectively replace and expand the digital rules contained in Chapter 14 on Electronic Commerce of the *Korea-Singapore Free Trade Agreement*, which previously only covered rules on the electronic supply of services and digital products. The *Singapore-Korea Digital Partnership Agreement* expands the digital trade rules and cooperation to the areas of: 1) E-payments, by facilitating secure e-payment systems through the use of Application Programming Interfaces; 2) Paperless trading, where both Parties recognise digital trade documents as legally equivalent to paper documents; and 3) Small and Medium Enterprises (SMEs), providing commitments on cooperation for the exchange of information and best practices in leveraging digital tools and technologies and encouraging the participation of SMEs and startups in online platforms that could help them link with international suppliers, buyers, and other potential business partners.

To enhance stakeholder engagement, on 21 November 2022 Singapore and Korea signed the *Memoranda of Understanding* (MoU) on the *Korea-Singapore Digital Economy Dialogue* to promote the benefits of the digital economy through roundtable discussions involving industry players and academic experts. As part of the *Digital Partnership Agreement*, both Parties also signed the MoUs on *Artificial Intelligence* and on the *Electronic Exchange of Data between Customs Administrations*.

Overview of the Singapore-Malaysia Frameworks on Cooperation in Digital Economy

In addition to cooperation with non-ASEAN countries, Singapore also looks at developing further cooperation in the digital economy and trade within ASEAN, for instance through the recently agreed *Frameworks on Cooperation in Digital Economy* with Malaysia. A press release issued by Singapore's Ministry of Trade and Industry highlights that the *Frameworks on Cooperation* are intended to lay down the foundation for future bilateral initiatives related to the digital economy between the Parties, to facilitate greater interoperability and collaboration on digital economy issues, and to enhance cooperation with Malaysia "*beyond what is found in the E-Commerce Chapters of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership and the Regional Comprehensive Economic Partnership*".

The *Frameworks on Cooperation* govern a wide range of digital-related areas, spanning from trade facilitation to cross-border data flows. With regard to trade facilitation, Singapore and Malaysia committed to accelerating the digitalisation of trade, including facilitating the exchange of data related to trade administration documents (*e.g.,* sanitary and phytosanitary certificates) and exploring collaboration related to the cross-border usage of electronic transferable records, such as electronic bills of lading. The framework also covers the initiative to support the digitalisation of micro, small, and medium enterprises, and cross-border data flows through cooperation on personal data protection, as well as promoting knowledge sharing of digital identities and cybersecurity, and developing standards on emerging technologies such as artificial intelligence governance.

Following the signing of the *Framework on Cooperation*, preliminary discussions are underway on "*possible projects that both sides can explore*", including a possible bilateral pilot on corporate digital identities (*i.e.,* detailed information of a company) that would facilitate the simplification of a company's identification and verification. The *Frameworks on Cooperation* cover important emerging digital issues, such as AI and digital identities, and recognise the importance of the digitalisation of micro, small, and medium enterprises in order for them to keep up with the current digital developments.

Digital trade in ASEAN

Despite its growing importance for accelerating economic growth within ASEAN, there is still no set of standards or disciplines that govern digital trade within the ASEAN region. ASEAN

Member States have adopted different regulatory frameworks on cross-border data flows, whereby Singapore, for instance, allows the transfer of data across the border. In contrast, Indonesia has adopted a more restrictive regulatory approach, which allows cross-border data transfer only if the destination country maintains rules that are equivalent to Indonesia's *Personal Data Protection Law* (see *Trade Perspectives*, Issue No. 18 of 3 October 2022).

Other than Singapore, no ASEAN Member State has concluded a similar range of *Digital Agreements*. In the context of ASEAN, ASEAN Member States have concluded various instruments to facilitate cross-border e-commerce. For instance, the *ASEAN Economic Community Blueprint 2025* reiterates the importance of global e-commerce and notes that ASEAN is to intensify cooperation in this area. Most notably, on 3 December 2021, the *ASEAN Agreement on Electronic Commerce* entered into force, making ASEAN the first region to have a regional agreement on e-commerce. The *ASEAN Agreement on Electronic Commerce* sets forth ASEAN Member States' commitments to cooperate and collaborate in important areas, such as information and communication technology (ICT) infrastructure, online consumer protection, interoperable e-payment systems, cybersecurity, and e-commerce. Nonetheless, the Agreement does not contain strong commitments and merely provides for enhanced cooperation on e-commerce that is currently limited to trade in services (see *Trade Perspectives*, Issue No. 7 of 9 April 2021).

Possible similar cooperation within ASEAN?

Singapore's approach to regulating digital trade could also influence and incentivise neighbouring ASEAN Member States to harness the full potential of digital trade within the region. ASEAN Member States should pursue a more systematic and centralised approach to the digital economy by initiating further cooperation in digital trade. Such cooperation could be similar to the *Singapore-Malaysia Frameworks on Cooperation in Digital Economy*, which could lead to negotiations of an ASEAN *Digital Partnership Agreement*. In the meantime, ASEAN Member States should also double-up their collective efforts in enacting domestic laws and regulations to ensure compliance with the *ASEAN Agreement on Electronic Commerce.*

EU Member States' agriculture ministers call upon the European Commission to prescribe clearer origin labelling of honey blends

On 22 January 2020, agriculture Ministers from the EU Member States of Bulgaria, the Czech Republic, Cyprus, Estonia, France, Greece, Hungary, Italy, Latvia, Lithuania, Poland, Portugal, Romania, Slovakia, Slovenia, and Spain issued a *Joint Declaration on Origin labelling of honey blends*, in which they noted that "*the current labelling of blends does not provide to consumers comprehensive and reliable information on origin of honey*" and called on the European Commission (hereinafter, Commission) "*to consider opening the Directive on honey (2001/110/EC) in order to prescribe for clearer origin labelling of blend of honey*".

At the EU Agriculture and Fisheries Council meeting on 30 January 2023, in a document presented by Slovenia, the EU Member States' agriculture Ministers listed above repeated the call for the Commission to review *Council Directive 2001/110/EC relating to honey* (hereinafter, the Honey Directive) in order to improve the traceability of honey, when it is blended with honey from different parts of the world, by providing clearer origin labelling. The article discusses the call for the revision of the Honey Directive, the current EU honey labelling rules, issues with the indication of the origin of honey blends, and how amended origin labelling could look like.

The current labelling rules in the Honey Directive

The Honey Directive defines honey as the "*natural sweet substance produced by Apis mellifera bees from the nectar of plants or from secretions of living parts of plants or excretions of plant-sucking insects on the living parts of plants, which the bees collect, transform by combining with specific substances of their own, deposit, dehydrate, store and leave in honeycombs to ripen and mature*". The Honey Directive limits human intervention that could alter the

composition of honey and thereby allows for the preservation of the natural character of honey. In particular, the Honey Directive prohibits the addition of any food ingredient to honey, including food additives, and any other addition other than honey. Similarly, the Directive prohibits the removal of any constituent particular to honey, including pollen, unless such removal is unavoidable in the removal of foreign matter (see *Trade Perspectives*, Issue No. 12 of 13 June 2014).

Regarding the labelling of honey, in addition to the mandatory general labelling particulars required under *Regulation (EU) No 1169/2011 on the provision of food information to consumers* (hereinafter, FIR), the indication of the country of origin is mandatory. The relevance of the indication of the country of origin is described in Recital 5 of the Honey Directive, which states that, in view of the close link between the quality of honey and its origin, it is indispensable that full information on those matters be available so that the consumer is not misled regarding the quality of the product: "*The particular consumer interests as regards the geographical characteristics of honey and the full transparency in this regard necessitate that the country of origin where the honey has been harvested be included in the labelling*".

Article 2(4)(a) of the Honey Directive mandates that the country or countries of origin, where the honey has been harvested, be indicated on the label and that, if the honey originates in more than one EU Member State or third country, the indication of the countries of origin may be replaced with one of the following statements, as appropriate: "*blend of EU honeys*"; "*blend of non-EU honeys*"; or "*blend of EU and non-EU honeys*".

Therefore, under the EU's current rules, pre-packed honey must show the exact country of origin if the honey originates in just one country (*e.g.*, in China, as per the image to the left), while this is not the case for blends of honey with different origins, making it, in such cases, impossible for consumers to know the exact origin of the honey. For example, blends of honey originating in Romania and Ukraine may be labelled as "*blend of EU and non-EU honey*", or blends of honey originating in Austria and Germany may be labelled as "*blend of EU honey*". Finally, blends of honey originating in China and Ukraine may be labelled as "*blend of non-EU honey*".

The call to amend the EU's Honey Directive

EU agriculture Ministers emphasised that the "*revision of the Honey Directive is an opportunity to improve transparency significantly by providing more detailed information on the origin of honey and to enhance the profitability of the sector and restore consumer confidence*". The Minister of Agriculture, Forestry and Food of the Republic of Slovenia, *Irena Šinko*, emphasised that "*each country of origin should be listed on the label with the proportion in which they are found in the mixture*".

According to the Ministers, the Honey Directive should be amended to improve the traceability of honey, particularly when it is blended with honey from different parts of the world. In their *Joint Declaration* of 22 February 2023, the Ministers noted that the "*labelling of blends does not provide to consumers comprehensive and reliable information on origin of honey, while acknowledging high sensibility of European consumers to such information*". Reports like the *Report from the Commission to the European Parliament and Council on the implementation of apiculture programmes* of 17 December 2019 show that imported honey with non-EU origin is cheaper than European honey. The Ministers noted that, "*even if consumers theoretically have a possibility to choose origin-labelled honey, in reality "an EU/non EU" labelling creates an information bias among consumers*" and that, "While *the growing demands of consumers for more information are a fact, in many cases the price of the product is still the main driver*

for them. Consequently, consumers who opt for cheaper product receive less information than the ones choosing more expensive ones".

The matter of blended honey and origin declarations: possible options

For reasons of practicability and cost, blended honeys are currently allowed not to list each of the countries from where the honey was sourced to make the blend. The reason is that the combination of different honeys in blended honeys may change frequently throughout the year, depending on availability, price, and seasonality of the various types of honey and the specific countries from where the honey is sourced. Requiring producers to constantly update their labels to reflect these changes would appear highly burdensome, increasing the cost of production, and potentially the price consumers have to pay.

Indicating the exact percentage for each origin, as proposed by the agriculture Ministers, may, therefore, be challenging for producers sourcing honey in different countries, especially when changes in the exact percentage would need to be reflected on costly amended labels. However, possibly, the strict indication of the exact percentage for each origin could be avoided by requiring, as a compromise, a list of countries where the honey is sourced and the use of optional terms like "*in descending order of weight*" (currently used in the FIR for the listing of ingredients) or "*in variable proportions*" (currently used in the FIR for mixtures of spices or herbs, where none significantly predominates in proportion by weight) instead of the exact percentage of each origin of the honey blend.

The EU's rate of self-sufficiency of around 60% requires imports of honey

According to the *Report from the Commission to the European Parliament and Council on the implementation of apiculture programmes*, the EU's apiculture sector produced 280,000 metric tonnes of honey in 2018, making the EU the second largest honey producer after China (550,000 metric tonnes). According to the Report, EU production has increased by 16% since 2014, when it amounted to 240,000 metric tonnes, but the EU still does not produce a sufficient amount of honey to cover EU demand and consumption. In 2018, the EU's rate of self-sufficiency amounted to around 60% and the main supplier for imported honey was China (approximately 40% of imports), followed by Ukraine (20%), Argentina (12%) and Mexico (10%).

The Report further notes that prices for honey vary greatly between EU Member States and based on quality and the specific point of sale, with the EU average price for multi-floral honey at site of production in 2018 being EUR 6.46/kg. According to the Report, in most EU Member States, the price is lower when honey is sold in bulk at wholesalers, for which the average EU price in 2018 amounted to EUR 3.79/kg, while honey imported from third countries is usually cheaper with an average import price in 2018 of just above EUR 2/kg. Other reports note that China and Ukraine offer very low prices for every kilo of honey, namely not more than EUR 1.36 for honey from China and EUR 1.89 for honey from Ukraine in 2021.

Way forward

The EU's *Farm to Fork* Strategy foresees, in its action 18, "*a revision of marketing standards to ensure the uptake and supply of sustainable agricultural products*" and, in action 21, a "*Proposal to require origin indication for certain products*". This may include the extension of mandatory origin or provenance indications to certain products and the clarification of origin of honey blends.

In response to the document presented by Slovenia on 30 January 2023, the European Commissioner for Agriculture *Janusz Wojciechowski* announced that the Commission would use the ongoing review of marketing standards under the EU's *Farm to Fork* strategy to "*launch an impact assessment and make a legislative proposal very quickly*". According to Slovenia's Agriculture Minister *Irena Šinko*, a proposal to revise the Honey Directive is already expected

to be presented to the Council of the EU and the European Parliament in March 2023. Interested stakeholders should closely monitor developments and contribute to the debate.

Recently adopted EU legislation

Trade Law

- *Notice concerning the date of entry into force of the Agreement between the European Union and New Zealand pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions on all the tariff rate quotas included in the EU Schedule CLXXV as a consequence of the United Kingdom's withdrawal from the European Union*

- *Commission Implementing Regulation (EU) 2023/403 of 8 February 2023 amending Implementing Regulation (EU) 2015/2447 as regards the provision of information for entry summary declarations and risk analysis for security and safety purposes at entry of goods, and adding Ukraine to the list of countries in the guarantor's undertakings for transit (Text with EEA relevance)*

Trade Remedies

- *Commission Implementing Decision (EU) 2023/374 of 13 February 2023 concerning exemptions from the extended anti-dumping duty on certain bicycle parts originating in the People's Republic of China pursuant to Regulation (EC) No 88/97 (notified under document C(2023) 901)*

Customs Law

- *Commission Delegated Regulation (EU) 2023/398 of 14 December 2022 amending Delegated Regulation (EU) 2015/2446 as regards extending the possibilities for making customs declarations orally or by any other act deemed to be a customs declaration, the invalidation of declarations in specific cases, and specifying the exchange of information for entry summary declarations (Text with EEA relevance)*

- *Corrigendum to Council Regulation (EU) 2022/2583 of 19 December 2022 amending Regulation (EU) 2021/2278 suspending the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 on certain agricultural and industrial products (Official Journal of the European Union L 340 of 30 December 2022)*

- *Commission Implementing Regulation (EU) 2023/372 of 17 February 2023 laying down rules on the recording, storing and sharing of written records of official controls performed on livestock vessels, on contingency plans for livestock vessels in the event of emergencies, on the approval of livestock vessels and on minimum requirements applicable to exit points (Text with EEA relevance)*

- *Commission Decision (EU) 2023/375 of 16 February 2023 on relief from import duties and VAT exemption granted for goods imported to Lithuania in 2021 and 2022 to deal with the migration crisis (notified under document C(2023) 1032) (Only the Lithuanian text is authentic)*

Food Law

- *Commission Delegated Regulation (EU) 2023/330 of 22 November 2022 amending and correcting Delegated Regulation (EU) 2022/126 supplementing Regulation (EU) 2021/2115 of the European Parliament and of the Council with additional requirements for certain types of intervention specified by Member States in their CAP Strategic Plans for the period 2023 to 2027 under that Regulation as well as rules on the ratio for the good agricultural and environmental conditions (GAEC) standard 1*

- *Commission Implementing Regulation (EU) 2023/341 of 15 February 2023 concerning the renewal of the authorisation of vitamin E as a feed additive for all animal species and repealing Regulation (EU) No 26/2011 (Text with EEA relevance)*

- *Commission Regulation (EU) 2023/334 of 2 February 2023 amending Annexes II and V to Regulation (EC) No 396/2005 of the European Parliament and of the Council as regards maximum residue levels for clothianidin and thiamethoxam in or on certain products (Text with EEA relevance)*

- *Commission Implementing Regulation (EU) 2023/366 of 16 February 2023 concerning the renewal of the authorisation of a preparation of Bacillus velezensis ATCC PTA-6737 as a feed additive for chickens for fattening, chickens reared for laying and minor poultry species except for laying purposes, its authorisation for ornamental birds, amending Implementing Regulation (EU) No 306/2013, Implementing Regulation (EU) No 787/2013, Implementing Regulation (EU) 2015/1020, Implementing Regulation (EU) 2017/2276 and repealing Regulation (EU) No 107/2010 and Implementing Regulation (EU) No 885/2011 (holder of authorisation Kemin Europa N.V.) (Text with EEA relevance)*

- *Commission Implementing Regulation (EU) 2023/383 of 16 February 2023 amending Regulation (EC) No 2870/2000 laying down Community reference methods for the analysis of spirit drinks, and repealing Regulation (EEC) No 2009/92 determining Community analysis methods for ethyl alcohol of agricultural origin in the preparation of spirit drinks, aromatized wines, aromatized wine-based drinks and aromatized wine-product cocktails*

- *Commission Regulation (EU) 2023/377 of 15 February 2023 amending Annexes II, III, IV and V to Regulation (EC) No 396/2005 of the European Parliament and of the Council as regards maximum residue levels for benzalkonium chloride (BAC), chlorpropham, didecyldimethylammonium chloride (DDAC), flutriafol, metazachlor, nicotine, profenofos, quizalofop-P, sodium aluminium silicate, thiabendazole and triadimenol in or on certain products (Text with EEA relevance)*

- *Commission Delegated Regulation (EU) 2023/409 of 18 November 2022 amending Regulation (EU) 2019/1009 of the European Parliament and of the Council as regards the minimum content of calcium oxide in straight solid inorganic macronutrient fertilisers (Text with EEA relevance)*

- *Commission Implementing Decision (EU) 2023/415 of 22 February 2023 renewing the authorisation for the placing on the market of products containing, consisting of or produced from genetically modified soybean A5547-127 (ACS-GMØØ6-4) pursuant to Regulation (EC) No 1829/2003 of the European Parliament and of the Council (notified under document C(2023) 1126) (Only the German text is authentic) (Text with EEA relevance)*

- *Commission Implementing Decision (EU) 2023/416 of 22 February 2023 authorising the placing on the market of products containing, consisting of or produced from genetically modified oilseed rape MON 94100 (MON-941ØØ-2) pursuant to Regulation*

(EC) No 1829/2003 of the European Parliament and of the Council (notified under document C(2023) 1135) (Only the Dutch text is authentic) (Text with EEA relevance)

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