

ACP-EEC COUNCIL OF MINISTERS
Brussels

**TEXTS RELATING TO
AGRICULTURAL AND RURAL
COOPERATION**

V

**THIRD ACP-EEC CONVENTION OF LOMÉ
(signed on 8 December 1984)**

1 January 1987 – 31 December 1987

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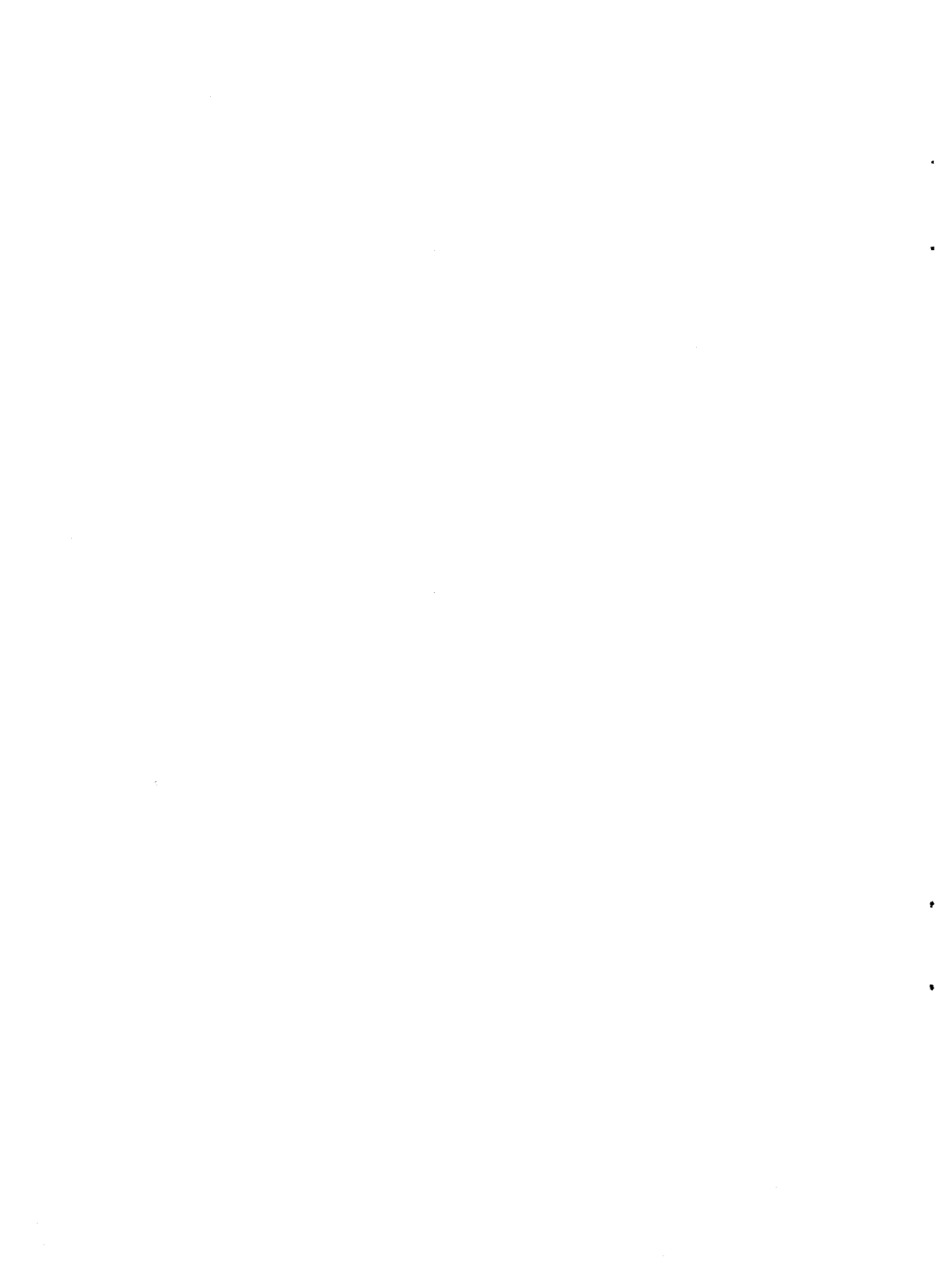
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DECISION No 1/87
OF THE ACP-EEC COMMITTEE OF AMBASSADORS
OF 6 MAY 1987

adopting the budget of the
Technical Centre for Agricultural
and Rural Co-operation (1987)

THE ACP-EEC COMMITTEE OF AMBASSADORS,

Having regard to the Third ACP-EEC Convention, signed at Lomé on 8 December 1984, and in particular Article 37(4) thereof,

Having regard to Decision No 2/86 of the ACP-EEC Committee of Ambassadors of 24 March 1986 laying down the rules of operation of the Technical Centre for Agricultural and Rural Co-operation, and in particular Article 6 thereof,

Having regard to Decision No 3/86 of the ACP-EEC Committee of Ambassadors of 24 March 1986 adopting the Financial Regulation of the Technical Centre for Agricultural and Rural Co-operation, and in particular Articles 5 and 6 thereof,

Whereas, pursuant to Article 5(1) of Decision No 3/86, the Director of the Centre submitted to the ACP-EEC Subcommittee on Co-operation in Agricultural and Rural Development (hereinafter referred to as the "Subcommittee") a preliminary draft annual budget of the Centre (financial year 1987) and the annual work programme of the Centre for 1987;

Whereas, at its meeting on 7 November 1986, the Subcommittee examined this preliminary draft and, after making amendments agreed jointly by the Community and the ACP States, adopted the draft budget in accordance with Article 6 of Decision No 3/86;

Whereas the draft budget has been forwarded to the Commission which, with regard to the contribution requested from the European Development Fund, has implemented the current Community procedures;

Whereas, on 23 December 1986, the competent Community authority adopted the financing decision on the said contribution;

Whereas, this being so, the Committee is in a position definitively to adopt the budget,

HAS DECIDED AS FOLLOWS:

Sole Article

The budget for the Centre for the financial year 1987 is hereby definitively adopted as it appears in the Annex hereto.

Hecho en Bruselas, el
Udfærdiget i Bruxelles, den
Geschehen zu Brüssel am
Έγινε στις Βρυξέλλες, στις
Done at Brussels,
Fait à Bruxelles, le
Fatto a Bruxelles, addi''
Gedaan te Brussel,
Feito em Bruxelas, em

16. V. 1987

Per el Comit  de Embajadores
P  AVS-EEF Ambass rvalgets vegne
Im Namen des AKP-EWG-Botschafterausschusses
Για την Επιτροπή των Πρέσβων ΑΚΕ-ΕΟΚ
For the ACP-EEC Committee of Ambassadors
Par le Comit  des Ambassadeurs ACP-CEE
Per il Comitato degli Ambasciatori ACP-CEE
Voor de ACS-EEG-Comit  van Ambassadeurs
Pelc Comit  dos Embaixadrces ACP-CEE

El Presidente
Formand
Der Pr sident
Ο Πρ εδρος
The President
Le pr sident
Il Presidente
De Voorzitter
O Presidente

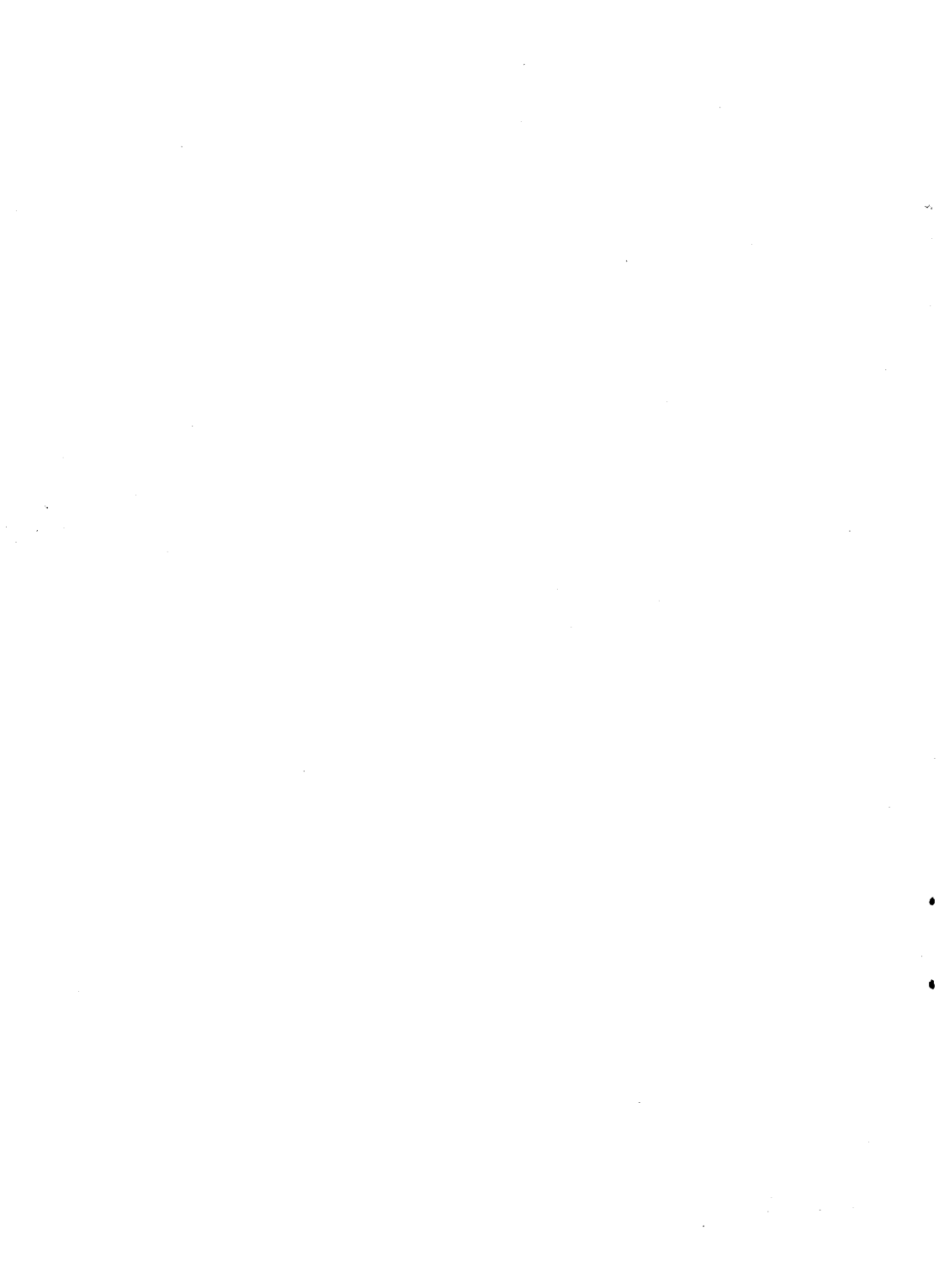
S. MAHAKA

1987 BUDGET

1986 BUDGET

Chapter 22 - <u>Movable property and associated costs</u>		
Article 221 - Purchase of office machines and movable furniture and equipment	28 000	110 000
Article 222 - Rental of furniture and equipment	10 000	10 000
Article 223 - Maintenance of furniture and equipment	5 000	2 000
Article 224 - Maintenance and use of vehicles	5 000	6 000
Total Chapter 22	<u>48 000</u>	<u>128 000</u>
Chapter 23 - <u>Current administrative expenditure</u>		
Article 231 - Stationery and office supplies	15 000	16 000
Article 232 - Postage and telecommunications	149 000	44 000
Article 234 - Subscriptions to periodicals, etc.	30 000	30 000
Article 235 - Other operating expenditure	80 000	95 000
Total Chapter 23	<u>274 000</u>	<u>185 000</u>
Chapter 24 - <u>Mission expenses, representation and entertainment expenses</u>		
Article 241 - General expenditure on duty travel	12 000	2 000
Article 242 - General representation and entertainment expenses	10 000	10 000
Total Chapter 24	<u>22 000</u>	<u>12 000</u>
Chapter 25 - <u>Brussels branch office</u>		
(except for staff expenditure)	<u>30 000</u>	<u>32 000</u>
TOTAL TITLE II	<u>444 000</u>	<u>475 000</u>

	<u>1986 BUDGET</u>	<u>1987 BUDGET</u>
<u>TITLE III - ACTIVITIES</u>		
Chapter 31 - Studies, experts' reports	400 000	500 000
Chapter 32 - Seminars (technical meetings)	550 000	600 000
Chapter 33 - Publications and files	655 000	800 000
Chapter 34 - Missions		
Article 341 - Programmed missions	105 000	134 000
Article 342 - Attendance at seminars and meetings	51 000	100 000
Total Chapter 34	<u>156 000</u>	<u>234 000</u>
Chapter 35 - Documentation Centres in ACP States		
Article 351 - Pilot programmes in support of ACP documentation centres	250 000	350 000
Article 352 - Regional representation	-	75 000
Total Chapter 35	<u>250 000</u>	<u>425 000</u>
Chapter 36 - Question/Answer Service	-	150 000
TOTAL TITLE III	<u>2 011 000</u>	<u>2 709 000</u>
<u>GRAND TOTAL OF EXPENDITURE</u>	<u>3 452 000</u>	<u>4 512 000</u>
<u>B. REVENUE</u>		
(a) European Development Fund contribution	3 182 000	4 297 000
(b) Tax on salaries and any other revenue (including balance of previous year)	270 000	215 000
<u>GRAND TOTAL OF REVENUE</u>	<u>3 452 000</u>	<u>4 512 000</u>



DECISION No 2/87
OF THE ACP-EEC COMMITTEE OF AMBASSADORS
of **7. XII. 1987**
supplementing Decision No 4/86
of the ACP-EEC Committee of Ambassadors
laying down the conditions of employment of the staff
of the Technical Centre for Agricultural and Rural Co-operation
(remuneration and tax arrangements)

THE ACP-EEC COMMITTEE OF AMBASSADORS,

Having regard to the Third ACP-EEC Convention, signed at
Lomé on 8 December 1984, and in particular Article 37 thereof,

Having regard to Decision No 2/86 of the ACP-EEC Committee of
Ambassadors of 24 March 1986 laying down the rules of operation
of the Technical Centre for Agricultural and Rural Co-operation
(hereinafter referred to as "the Centre"), and in particular
Article 5 thereof;

Whereas Article 3(2) of Decision No 4/86 of the ACP-EEC Committee of Ambassadors of 24 March 1986 laying down the conditions of employment of the staff of the Centre provides that the relationship between the categories, basic posts and remuneration of the staff will be laid down in a subsequent Decision of the Committee;

Whereas Article 35(1) of Decision No 4/86 provides that the conditions and procedures for applying tax will also be laid down in a subsequent Decision of the Committee;

Whereas the proposed remunerations have been calculated on the basis of the original salary scale fixed by Decision No 5/86 of the ACP-EEC Committee of Ambassadors taking into account the trends in the cost of living in the Netherlands, purchasing power in the Community and exchange rates for the guilder and the Belgian franc,

HAS DECIDED AS FOLLOWS:

Article 1

1. The relationship between the categories, basic posts and remuneration, referred to in Article 3(2) of Decision No 4/86 of the ACP-EEC Committee of Ambassadors, is laid down, as at 1 July 1986, in the following table:

	Category	Basic post	Monthly remuneration BF (Gross)		
			(a)	(b)	(c)
I. Directorate		Director	315.092		
		Assistant Adviser to the Director	278.090		
II. Administrative staff	3A	Technical adviser	227.209	240.621	254.632
	3B	Technical adviser	200.385	213.008	227.209
	4A	Officer assigned special duties	173.562	186.184	200.385
	4B	Officer assigned special duties	144.640	159.362	173.562
III. Administrative assistants	5A	Assistant	106.505	119.127	132.538
	5B	Executive Secretary	58.578	65.570	72.898

2. Staff shall be graded according to qualifications and professional experience.
3. Remuneration shall be paid in the currency of the State in which the recipients are required to perform their main duties, after deduction of the tax calculated in accordance with Article 3 and applying the official exchange rate between the currency of that State and the Belgian franc obtaining on the first working day of the preceding July.

Article 2

The ACP-EEC Subcommittee for Co-operation on Agricultural and Rural Development may decide, acting on a proposal from the Director of the Centre, to adjust the remuneration laid down in Article 1 to take account of changes in the cost-of-living index, in purchasing power in the country of employment and in exchange rates.

Article 3

The conditions and procedures for applying the tax for the benefit of the Centre, as referred to in Article 35 of Decision No 4/86 of the ACP-EEC Committee of Ambassadors, are laid down in the Annex.

Article 4

The ACP States, the Member States and the Community shall be bound, each to the extent to which it is concerned, to take the measures necessary to implement this Decision.

Article 5

This Decision shall enter into force on the day of its adoption.

It shall apply as from 1 July 1986.

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Udfærdiget i Bruxelles, den
Geschehen zu Brüssel am
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Done at Brussels,
Fait à Bruxelles, le
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7. XII. 1987

Por el Comité de Embajadores
På AVS-EØF Ambassadørudvalgets vegne
Im Namen des AKP-EWG-Botschafterausschusses
Για την Επιτροπή των Πρέσβων ΑΚΕ-ΕΟΚ
For the ACP-EEC Committee of Ambassadors
Par le Comité des Ambassadeurs ACP-CEE
Per il Comitato degli Ambasciatori ACP-CEE
Voor de ACS-EEG-Comité van Ambassadeurs
Felo Comité dos Embaixadores ACP-CEE

El Presidente
Formand
Der Präsident
Ο Πρόεδρος
The President
Le président
Il Presidente
De Voorzitter
O Presidente

Jakob Esper LARSEN

Conditions and procedure for applying the tax
for the benefit of the Technical Centre
for Agricultural and Rural Co-operation

1. The Director, the Assistant Adviser to the Director and the staff of the Centre, excluding local staff, shall be liable to the tax for the benefit of the Centre.

The tax shall be payable each month on salaries and emoluments of any kind paid by the Centre to each person liable.

However, monies and allowances, whether lump sums or not, which represent compensation for expenses incurred in the performance of official duties, shall be excluded from the basic taxable amount.

2. Family allowances and social benefits shall be deducted from the basic taxable amount.
3. An abatement of 10% for occupational and personal expenses shall be made from the amount obtained by applying paragraphs 1 and 2.

An additional abatement equivalent to twice the amount of the allowance for a dependent child paid to the person liable shall be made for each child or person dependent on the person liable.

Sums paid by persons liable on account of the social legislation to which they are subject shall be deducted from the basic taxable amount.

4. The tax shall be calculated on the taxable amount obtained by applying paragraph 3, disregarding any amount not exceeding BF 1 969 and by applying the rate of:

8	%	to amounts between	1 969	and	34 760	BF
10	%	to amounts between	34 761	and	47 877	BF
12,50%		to amounts between	47 878	and	54 869	BF
15	%	to amounts between	54 870	and	62 305	BF
17,50%		to amounts between	62 306	and	69 297	BF
20	%	to amounts between	69 298	and	76 076	BF
22,50%		to amounts between	76 077	and	83 071	BF
25	%	to amounts between	83 072	and	89 850	BF
27,50%		to amounts between	89 851	and	96 842	BF
30	%	to amounts between	96 843	and	103 621	BF
32,50%		to amounts between	103 622	and	110 616	BF
35	%	to amounts between	110 617	and	117 395	BF
40	%	to amounts between	117 396	and	124 387	BF
45	%	to amounts over	124 387			BF

The amount of the tax shall be rounded down to the lower unit.

5. By way of derogation from paragraphs 3 and 4, sums paid as compensation for overtime shall be taxed at the rate which, in the month preceding that of payment, was applied to the highest portion of the taxable amount of the employee's remuneration.

(ANNEX)¹

Payments made on account of termination of service shall be taxed, after applying the abatements laid down in the first two subparagraphs of paragraph 3, at a rate equal to two thirds of the ratio existing at the time of the last salary payment, between:

- the amount of tax payable and
- the basic taxable amount as defined in paragraphs 1, 2 and 3.

6. When the taxable payment covers a period of less than one month, the rate of the tax due shall be that which is applicable to the corresponding monthly payment.

When the taxable payment covers a period of more than one month, the tax shall be calculated as if this payment had been spread evenly over the months to which it relates.

Corrective payments not related to the month during which they are paid shall be subject to the tax to which they would have been subject had they been made at the proper time.

7. The Committee shall adopt any necessary provisions concerning the application of the arrangements laid down in this Annex.

The Director of the Centre shall seek to ensure that these arrangements are applied.

Where necessary, he shall refer by analogy to the relevant arrangements applicable to officials of the European Communities and in particular to Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities, as last amended by Regulation (EEC, Euratom, ECSC) No 3856/86.

European Communities – Council

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