OPINION OF ADVOCATE GENERAL RUIZ-JARABO COLOMER

delivered on 10 February 2000 *

1. By the question which it has referred for a preliminary ruling under Article 177 of the EC Treaty (now Article 234 EC), the Tribunale Amministrativo Regionale del Lazio (Regional Administrative Court, Lazio) (Italy) is asking the Court of Justice to rule on the validity of certain regulations adopted by the Council and the Commission in connection with the common organisation of the market (hereinafter 'COM') in the raw tobacco sector.

I. Community law

2. In order to ensure the stability of the markets, and also a fair standard of living for the agricultural community in the raw tobacco sector, in which supply does not correspond to demand, [1] Council Regulation (EEC) No 2075/92 [2] amended the Community rules governing the COM in that sector. The amendment entailed simplifying the market management mechanisms, limiting production in order to adapt it to the requirements of the market and the demands of the budget, and strengthening the means of control in order to ensure that the management mechanisms fully achieved the objectives of the COM.

The Regulation retained the system by which premiums were paid by the processor to the traditional tobacco producers at the time of delivery of the tobacco. However, in order to limit Community tobacco production and to discourage the production of varieties which were not readily disposed of, a maximum global guarantee threshold was laid down for the Community, divided into specific guarantee thresholds for the respective groups of varieties.

To ensure that the guarantee thresholds were observed, a processing quota system was instituted. For a transitional period, which was to end in 1994, the Member

* Original language: Spanish.

1 — The particular problems faced by this agricultural sector, which provides work for 200 000 people in some of the least economically developed regions in the Community, were the subject of a 'Report from the Commission to the Council on the Common organisation of the market in raw tobacco', adopted on 18 December 1996 (COM/96/554).

2 — Council Regulation (EEC) No 2075/92 of 30 June 1992 on the common organisation of the market in raw tobacco (OJ 1992 L 215, p. 70).

States were to allocate those quotas to the first processors. However, from 1995, or earlier if the Member States possessed the necessary data, the quotas would be allocated directly to the producers. [3] Accordingly, Article 9 of the Regulation provides:

'3. On the basis of the quantities allocated ... , Member States shall distribute processing quotas on a transitional basis for the 1993 and 1994 harvests among the first processors in proportion to the average quantities delivered for processing during the three years preceding the year of the last harvest, broken down by group of varieties. However, production in 1992 and deliveries from this harvest shall not be taken into account. The procedure for allocating processing quotas for the following harvests shall not be affected by this allocation.

....

4. However, Member States may distribute quotas directly to producers if they dispose of the necessary data on production of all producers for the three harvests preceding the last harvest, in relation to varieties and quantities produced and delivered to a processor.'

3. Commission Regulations (EEC) Nos 3477/92 [4] and 3478/92 [5] laid down the rules for implementing Regulation No 2075/92. Article 20 of Regulation No 3477/92 provides:

'The Member States shall establish a computerised database which shall contain, for each processor and each producer, information identifying their establishments or their holdings, the quotas or the quantities appearing on the cultivation certificates allocated to them and any other information which may be useful for monitoring the quota system and for the distribution of quotas direct to producers from the 1995 harvest onwards.' [6]

3 — The eighth recital in the preamble to Regulation No 2075/92 states: 'Whereas, to ensure that the guarantee thresholds are observed, a processing quota system must be instituted for a limited period; whereas for a transitional period the Member States must allocate, within the guarantee thresholds, processing quotas to the firms concerned, the Community rules laid down for the purpose being applied to ensure fair allocation on the basis of quantities processed in the past, but disregarding any abnormal production levels; whereas the necessary measures will be taken to permit the quotas to be allocated to the producers subsequently, under satisfactory conditions; whereas Member States possessing the necessary data to allocate quotas to producers on the basis of past performance, should be authorised to do so'.

4 — Commission Regulation (EEC) No 3477/92 of 1 December 1992 laying down detailed rules for the application of the raw tobacco quota system for the 1993 and 1994 harvests (OJ 1992 L 351, p. 11).

5 — Commission Regulation (EEC) No 3478/92 of 1 December 1992 laying down detailed rules for the application of the premium system for raw tobacco (OJ 1992 L 351, p. 17).

6 — The 17th recital to the Regulation states: 'Whereas Member States must now take appropriate action to equip themselves with the means necessary for distributing the quotas direct to producers from the 1995 harvest onwards'.

4. Council Regulation (EC) No 711/95 [7] ended the transitional system for allocating quotas to processors. Article 1(3) amends Article 9(3) of Regulation 2075/92 as follows:

'On the basis of the quantities allocated ... , the Member States shall divide up production quotas among the growers in proportion to the average quantities delivered for processing in the three years preceding the year of the last harvest, broken down by group of varieties. However, production in 1992 and deliveries from that harvest shall not be taken into account; they shall be replaced by those of the fourth year preceding the year of the last harvest. The procedure for allocating production quotas for subsequent harvests shall not be affected by this distribution.'

Article 2 states:

'This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*. It shall apply from the 1995 harvest ... .'

Since Regulation No 711/95 was published on 1 April 1995, it entered into force on 2 April 1995. The Commission's proposal had been published in the *Official Journal* on 23 February 1995. [8]

5. On 4 April 1995, the Commission published in the *Official Journal* a 'Notice to tobacco producers in the Community' [9] in which it stated:

'Producers in the tobacco sector should take notice that their right to produce tobacco for which they receive a Community premium will continue to be subject to restrictions in the form of quotas for the 1995 harvest.

The Commission proposal to the Council to amend the basic regulation in this sector (Regulation (EEC) No 2075/92) as pub-

7 — Council Regulation (EC) No 711/95 of 27 March 1995 amending Regulation (EEC) No 2075/92 on the common organisation of the market in raw tobacco (OJ 1995 L 73, p. 13).

8 — Proposal for a Council Regulation (EC) amending Regulation (EEC) No 2075/92 on the common organisation of the market in raw tobacco — COM/94/555 final (OJ 1995 C 46, p. 6).

9 — OJ 1995 C 82, p. 3.

lished in the *Official Journal of the European Communities* No C 46 of 23 February 1995, page 6, provides, *inter alia*, the distribution of quotas only to producers and not to first processors (under the current system, Member States had a choice whether to implement a system based on distribution of quotas to first processors or producers). For the 1995 harvest these quotas shall be based on the average quantities delivered for processing for the 1990, 1991 and 1993 harvests. Once the Council Regulation is amended following the consultation of the European Parliament, the Commission intends to amend its detailed implementing rules in order to take into account the changes introduced into the Council Regulation. In particular, there will be a switch-over from a system of quotas distributed at the level of first processors to a system of quotas distributed at the level of producers. Crops planted for harvest in 1995 will be affected by this change.

In addition, producers should take note that the Commission proposed to the Council, in the context of the 1995 price package, the following breakdown of quotas for the different groups of varieties of tobacco for the 1995 harvest:

...'

6. Commission Regulation (EC) No 1066/95 [10] lays down, for the 1995, 1996 and 1997 harvests, detailed rules for the allocation of the quotas established in Article 9 of Regulation No 2075/92. As regards the distribution of production quotas, Article 3 provides:

'...

Member States shall issue the producers with quota certificates not later than 31 January of the year of harvest.

...

For the 1995 harvest, Member States are hereby authorised to extend the deadline referred to in the second paragraph until 31 May.'

Article 20 provides:

'This Regulation shall enter into force on the day following its publication in the

10 — Commission Regulation (EC) No 1066/95 of 12 May 1995 laying down detailed rules for the application of Council Regulation (EEC) No 2075/92 as regards the raw tobacco quota system for the 1995, 1996 and 1997 harvests (OJ 1995 L 108, p. 5).

Official Journal of the European Communities.'

The Regulation was published on 13 May 1995 and, therefore, entered into force on 14 May 1995.

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7. Commission Regulation (EC) No 1067/95 [11] specifies, *inter alia*, the essential aspects of the cultivation contract, the premium payment systems, the controls and the sanctions.

Article 2 of the Regulation provides:

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

It shall apply from the 1995 harvest ... .'

8. Finally, Council Regulation (EC) No 1550/95 [12] fixed, for the 1995 harvest, the premiums and guarantee thresholds for leaf tobacco by group of tobacco varieties. It entered into force on 30 June 1995, the day on which it was published in the *Official Journal*.

II. Facts and main proceedings

9. Agricola Tabacchi Bonavicina snc de Mercati Federica (hereinafter 'ATB') and 23 other tobacco producers from the Veneto area have brought proceedings before the Tribunale Amministrativo Regionale del Lazio for the annulment of the measures and provisions adopted by the competent Italian authorities, which distributed the national quota for tobacco production for the 1995 harvest and allocated to the applicants their individual quota. Their actions are founded on the alleged invalidity of Council Regulation No 711/95 and Commission Regulations Nos 1066/95 and 1067/95.

11 — Commission Regulation (EC) No 1067/95 of 12 May 1995 amending Regulation (EEC) No 3478/92 laying down detailed rules for the application of the premium system for raw tobacco (OJ 1995 L 108, p. 11).

12 — Council Regulation (EC) No 1550/95 of 29 June 1995 fixing, for the 1995 harvest, the premiums and guarantee thresholds for leaf tobacco by group of tobacco varieties (OJ 1995 L 148, p. 39).

10. The national court points out that tobacco is sown in February and that the young plants are planted out in the fields at the end of April. Regulation No 711/95 entered into force in April 1995 and the detailed rules for its application contained in Commission Regulations Nos 1066/95 and 1067/95 became known only through publication in the *Official Journal* on 13 May 1995. Finally, the global guarantee thresholds for each variety of tobacco for the 1995 harvest — essential for definitive quantification of each individual production quota — were not determined until the adoption of Council Regulation (EC) No 1550/95 on 29 June 1995. Consequently, the tobacco producers had to make their production choices on the basis of the historical production data (essentially the 1993 and 1994 harvests) and began to receive the first reliable indications in the course of the harvest and the definitive indications only after harvesting had been completed.

The referring court infers from this that the tobacco producers who are plaintiffs in the main proceedings were not given an opportunity to adjust their production for the 1995 harvest so as to take account of the criteria laid down by Council Regulation No 711/95 and Commission Regulations Nos 1066/95 and 1067/95 (hereinafter 'the contested Regulations'), since the new Community rules were adopted when business decisions had necessarily already been made and the plants had been transferred to the fields.

The Tribunale Amministrativo Regionale adds that the applicants object not to the new regime applying the guarantee thresholds but to the fact that the legislation was enacted at an inopportune moment and that it impacted on them when tobacco production for the 1995 harvest had already entered the final phase. Indeed, as regards 1995, the production quotas mark a departure from the earlier regime of processing quotas and represent an irrecoverable loss for producers amounting to the difference between the quantities of the processing quotas and those of the production quotas.

The failure to introduce transitional adjustment provisions and the failure to postpone until the next harvest (that is to say 1996) the impact of the new rules on so-called guarantee thresholds based on production quotas bear, in the applicants' view, the hallmarks of an infringement of the fundamental principles governing the common organisation of the market in tobacco and the principle of the protection of legitimate expectations, since:

(a) it does not appear that the aim pursued by the introduction of a production quota can be achieved by regulations published when the relevant business decisions have already been taken and implemented;

(b) the principle of the protection of legitimate expectations requires that mea-

sures limiting production should be adopted and made known in good time so as to ensure that producers' investments are not adversely affected.

11. In the light of the foregoing considerations, the Tribunale Amministrativo Regionale del Lazio decided to stay proceedings and refer the following question to the Court of Justice for a preliminary ruling:

'By introducing innovative arrangements for the rules on premiums for the production of tobacco when planting had already been carried out and producers had made investments in accordance with reasonable assessment criteria based on the Community rules in force at the time of sowing and planting out in the fields, do Article 2 of Council Regulation (EC) No 711/95 of 27 March 1995, Article 20 of Commission Regulation (EC) No 1066/95 of 12 May 1995 and Article 2 of Commission Regulation (EC) No 1067/95 of 12 May 1995, infringe the principles governing sound organisation of the agricultural market in tobacco and the principle of protection of legitimate expectations?'

III. Observations submitted in the preliminary ruling proceedings

12. ATB, the Italian Government, the Council and the Commission submitted written observations within the period prescribed for that purpose by Article 20 of the EC Statute of the Court of Justice.

At the hearing on 20 January 2000 ATB's representative and the agents of the Italian Government, of the Council and of the Commission entered an appearance in order to submit their oral observations.

IV. Analysis of the question referred for a preliminary ruling

13. This is not the first time that the Court of Justice has been asked to consider whether the Community legislation regulating the COM in the raw tobacco sector is invalid as a consequence of the time taken by the Community legislature to adopt it. [13] In my view, the case-law of the Court contains all the criteria necessary to come to a decision in the present case.

14. ATB takes the view that the application of the contested Regulations, which were

13 — See judgments in Case C-368/89 *Crispoltoni I* [1991] ECR I-3696; Joined Cases C-133/93, C-300/93 and C-362/93 *Crispoltoni II* [1994] ECR I-4863; Case C-324/96 *Petridi* [1998] ECR I-1333, and Case C-372/96 *Pontillo* [1998] ECR I-5091.

adopted in the middle of the tobacco-growing year, to the 1995 harvest contravened the legitimate expectations of the producers that they would be notified in good time of any measures which might have a bearing on their investments, and infringed the principles on which the COM is based, particularly the principle that the information needed for taking production decisions must be known in good time, taking into account the planting timetable. Broadly speaking, the Italian Government shares ATB's view.

15. These statement show that the plaintiffs in the main proceedings do not object to the new rules introduced by the contested Regulations but to the fact that they were adopted too late for the traders concerned to be able to take them into consideration for the 1995 harvest.

16. I wish to point out, first of all, that when, within the framework of a COM, the applicable rules give the Community institutions the power to fix the basic elements, such as production quotas, for each harvest, the fundamental principles of sound public administration require such elements to be adopted and communicated to the parties concerned *in good time*, in order that they may take them into account when making their annual production decisions. In such circumstances, any delay in legislative intervention on the part of the Community institutions must be regarded, in the words of Advocate General Mischo, as 'highly reprehensible'. [14]

17. In the present case, it would have been better if the contested Regulations had been adopted before the crop was planted at the beginning of February. [15] That did not happen, for reasons which are hardly convincing. [16]

18. However, for reasons which I shall explain below, I do not share the view of the ATB and the Italian Government that the delay constituted a contravention of the legitimate expectations of the traders or an infringement of the principles underlying the COM.

19. First of all, it must be borne in mind that, as the Court of Justice has pointed out, whilst the protection of legitimate expectations is one of the fundamental principles of the Community, traders cannot have a legitimate expectation that an existing situation which is capable of being altered by the Community institutions in the exercise of their discretionary power will be maintained; this is particularly true

14 — See the Opinion delivered in the *Pontillo* case, the judgment in which is cited in footnote 14 above, point 21.

15 — It is sufficient to point out, in that regard, that, under Article 3(2) of Regulation No 1066/95, the Member States must issue quota certificates to the producers by 31 January in the year of the harvest, at the latest.

16 — At the hearing, in reply to the question I put to him, the Commission's agent explained that the delay was caused by translation problems (to be precise, in respect of Finnish, which became an official language of the European Communities as of January 1995).

in an area such as the common organisation of the markets, whose purpose involves constant adjustments to meet changes in the economic situation. Accordingly, traders cannot claim a vested right to the maintenance of an advantage which they derive from the COM and which they enjoyed at a given time. [17]

20. It is true that, in its judgment in *Crispoltoni I*, [18] invoked by ATB and the Italian Government, the Court held that Council Regulations Nos 1114/88 and 2268/88 were invalid in so far as they laid down a maximum guaranteed quantity for tobacco of the 'Bright' variety harvested in 1988 on the ground that, although the traders concerned must have considered that measures to limit any increase in tobacco production in the Community and to discourage the production of varieties which were difficult to dispose of were foreseeable, they were entitled to expect that they would be notified in good time of any measures affecting their investments.

21. However, the judgment in *Crispoltoni I* concerned the application of the maximum guaranteed quantity, with which the traders concerned were unfamiliar, both in regard to the nature of the new measures for the organisation of the tobacco market in the Community and in respect of the date on which those measures were to come into effect.

22. By contrast, the adoption of the Regulations whose validity is being challenged in this case, falls into a different context. Indeed, the traders knew that the new quota allocation rules were necessarily going to be applied in 1995. This had been announced in Regulation No 2075/92, which fixed a transitional period during which the Member States could continue to allocate quotas to processors for the 1993 and 1994 harvests. [19] In fact, only Italy and Portugal took advantage of the transitional period; the other Member States producing raw tobacco introduced the direct allocation of quotas to producers in 1993. Therefore, the plaintiffs in the main proceedings could not possibly have been unaware that the production quota system was to be applied for the first time in Italy for the 1995 harvest.

23. I should also point out that Regulation No 711/95 was adopted on 1 April 1995 (and the proposal for a Regulation was published on 23 February 1995), which was before the young tobacco plants were moved out into the fields which, in Italy, takes place at the end of April. This is the most costly operation in the tobacco-growing process; it is, therefore, at the end of April that the growers must decide how large an area to plant. [20] Consequently, at that fundamental stage of the growing cycle the Italian producers were already fully aware of the entry into force of the new scheme.

17 — Judgment in *Pontillo*, cited in footnote 14 above, paragraphs 22 and 23.

18 — Judgment cited in footnote 14.

19 — With regard to the transitional nature of the system based on the processing quotas, see the judgment in Joined Cases C-254/94, C-255/94 and C-269/94 *Fattoria Autonoma Tabacchi* [1996] ECR I-4235, paragraphs 36 to 38 and paragraph 44.

20 — See *Crispoltoni I*, cited in footnote 14, paragraph 14.

24. The fundamental disagreement between the parties relates to the rules governing the method for calculating the production quotas contained in Commission Regulation No 1066/95. According to ATB and the Italian Government, under Article 13 of Regulation No 3477/92, the method for calculating the production quotas is governed by the same rules as those prescribed for the calculation of the processing quotas. Owing to the delay in adopting the contested Regulations, the applicants had to calculate their quotas themselves, using the method which had been employed in previous harvests for determining the processing quotas. However, Commission Regulation No 1066/95 altered the method of calculation, a development which the producers could in no way have foreseen. The Commission, for its part, denies that Regulation No 1066/95 altered the method previously applied.

25. I consider that the fundamental details of the method for calculating the quotas were not altered by the contested Regulations.

26. As I have already pointed out, under Article 9(3) of Regulation 2075/92, the processing quotas were calculated in proportion to the average quantities delivered for processing during the three years preceding the year of the last harvest, broken down by group of varieties, but not taking into account the 1992 harvest. The same system was applied to determine the production quotas in those Member States which decided not to take advantage of the transitional processing quota system.

27. In accordance with the Commission's proposal, Council Regulation No 711/95 left the method unaltered and merely removed any reference to the processing quotas.

28. As regards the detailed practical rules for the application of the calculation method, a comparison of the provisions of Regulation No 3477/92 and Regulation No 1066/95 leads to the conclusion that the changes which were introduced did not affect the basic rules established in Regulation No 711/95. Indeed, the purpose of the amendments is either to adjust the rules of application to the definitive production quotas scheme or to explain some of the rules laid down by Regulation No 3477/92. [21]

21 — For example, Regulation No 1066/95 specifies the method for calculating production quotas for new producers (Article 5(2)); it states, quite logically, that where, as a result of exceptional circumstances, a producer's production was abnormally low during a harvest included in his reference period, the quantities determined by the Member State at the request of the producer may not be greater than the quantities entered in the quota certificates or the cultivation certificates allocated to the producer for the harvest in question (Article 8(4)); it also lays down various criteria which the Member States may use to distribute additional quantities, where the guarantee threshold fixed for a group of varieties is higher than the guarantee threshold for the previous harvest (Article 9(1)), and gives the producers the opportunity, subject to authorisation by the Member State concerned, to exchange among themselves their production quotas for one group of varieties for a different group of varieties (Article 14).

29. I think, therefore, that it is also unreasonable for the plaintiffs in the main proceedings to claim that they did not know the method which should have been applied to calculate their quotas.

30. This last point has led the Council and the Commission to express doubts as to whether the plaintiffs in the main proceedings did, in fact, sustain any loss. [22]

31. I do not consider that any precise information about the nature and extent of the alleged loss has been produced to the Court, either in the order for reference or the written observations, or at the hearing. In any event, I think it is appropriate to reiterate that, as the Commission has rightly pointed out, the new system benefits the producers since, with the processing quotas system, reductions might be made in the tobacco growers' quotas in proportion to the reductions made in the processors' quotas, for reasons relating only to the processors.

32. Lastly, with regard to Regulation No 1067/95, which lays down the rules for the application of the premium system, I should point out that, although the national court includes it in the question it has referred for a preliminary ruling, the parties to the proceedings have not referred to the procedures for paying the premiums, either in their written observations or at the hearing. Indeed, the plaintiffs in the main proceedings focused their criticism on the method of calculating production quotas, although, as I have already mentioned, their arguments were not convincing.

33. In any case, even assuming that the amendments introduced by Regulation No 1067/95 have caused a reduction in the premiums paid to the applicants, which they have not alleged, it need only be observed that, as I pointed out in point 19 of this Opinion, the Community institutions may exercise the discretion which they enjoy, in particular with regard to the common organisation of the market, to modify the current position by reference to fluctuations in the economic situation. That is the case when they fix the premiums, which may be reduced from one year to the next, as the Court of Justice stated in its judgment in the *Pontillo* case. [23]

34. In my view, therefore, there is no reason to declare any of the three contested Regulations invalid.

22 — At the hearing, the Council's agent pointed out that the only raw tobacco producers in Italy and Portugal to bring legal actions claiming that the contested Regulations have infringed their legitimate expectations are the 24 plaintiffs in the main proceedings, who together represent barely 20% of production in the Veneto region.

23 — Cited in footnote 14, paragraph 28.

35. Finally, I wish to mention briefly the validity of Commission Regulation No 1550/95 fixing, for the 1995 harvest, the premiums and guarantee thresholds for raw tobacco by group of tobacco varieties. Both ATB and the Italian Government have cast doubt on the validity of this Regulation for the same reasons as those they have given in respect of the contested Regulations.

36. The Commission maintains that the Court of Justice should not examine the validity of Regulation No 1550/95, since it not the subject of the question referred by the national court for a preliminary ruling.

37. I have to say, in this regard, that, although it is true that the Tribunale Amministrativo Regionale does not mention Regulation No 1550/95 in the text of the question referred, it does do so in the order for reference, pointing out, quite rightly, that the fixing of the overall guarantee thresholds for each variety of tobacco by the Regulation is essential for the definitive quantification of each specific production quota. I therefore consider that it is appropriate for me to express a view on Regulation No 1550/95, in order to give the national court a helpful reply.

38. I think it is enough to point out that the guarantee thresholds for 1995, as fixed in Regulation No 1550/95, are *identical* to those which the Commission itself had laid down in its Notice to tobacco producers in the Community, published in the *Official Journal* on 4 April 1995.[24] I would point out, therefore, that, even as regards the guarantee thresholds, the producers who are plaintiffs in the main proceedings had sufficient information for the purpose of making their production decisions.

39. For the foregoing reasons, I consider that neither the contested Regulations nor Regulation No 1550/95 contravened the legitimate expectations of the raw tobacco producers who are the plaintiffs in the main proceedings. Nor do I think that the basic principles of the COM have been infringed, since the rules which are the subject of the dispute are consistent with the principles laid down in Council Regulation No 2075/92 and the traders knew, before the contested Regulations were adopted, the new quota system, the method of calculation which was to be applied, and even the guarantee thresholds fixed for the 1995 harvest.

24 — To be specific, for Italy the guarantee thresholds are 48 000 tons for the 'Flue cured' variety, 46 500 tons for the 'Light air-cured' variety, 17 400 tons for the 'Dark air-cured' variety, 6 900 tons for the 'Fire cured' variety and 14 000 tons for the 'Sun cured' variety. During the hearing, the Commission's agent stated, without being contradicted by the agent of the Italian Republic, that, on 24 April 1995, the Commission sent a letter to all the Member States asking them to issue cultivation certificates immediately on the basis of those guarantee thresholds.

V. Conclusion

40. In the light of the foregoing considerations, I propose that the Court of Justice should reply to the question referred for a preliminary ruling by the Tribunale Amministrativo Regionale del Lazio in the following way:

Consideration of the question raised has disclosed nothing capable of affecting the validity of:

— Council Regulation (EC) No 711/95 of 27 March 1995 amending Regulation (EEC) No 2075/92 on the common organisation of the market in raw tobacco;

— Commission Regulation (EC) No 1066/95 of 12 May 1995 laying down detailed rules for the application of Council Regulation (EEC) No 2075/92 as regards the raw tobacco quota system for the 1995, 1996 and 1997 harvests;

— Commission Regulation (EC) No 1067/95 of 12 May 1995 amending Regulation (EEC) No 3478/92 laying down detailed rules for the application of the premium system for raw tobacco;

— Council Regulation (EC) No 1550/95 of 29 June 1995 fixing, for the 1995 harvest, the premiums and guarantee thresholds for leaf tobacco by group of tobacco varieties.