

COMMISSION REGULATION (EC) No 2790/94

of 16 November 1994

laying down common detailed rules for the implementation of Council Regulation (EEC) No 1601/92 concerning specific measures for the Canary Islands with regard to certain agricultural products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1601/92 of 15 June 1992 concerning specific measures for the Canary Islands with regard to certain agricultural products⁽¹⁾, as last amended by Commission Regulation (EEC) No 1974/93⁽²⁾, and in particular Articles 3 (4), 4 (4), 5 (2) and 6 (2) and the third paragraph of Article 8 thereof,

Whereas Commission Regulation (EEC) No 1695/92⁽³⁾, as last amended by Regulation (EEC) No 2596/93⁽⁴⁾, lays down common detailed rules for implementation of the specific arrangements for the supply of certain agricultural products to the Canary Islands; whereas the adjustments indicated by experience as desirable should be made and, in the interests of clarity and administrative efficiency, that Regulation should therefore be reformulated;

Whereas the measures designed to alleviate difficulties in the supply of certain agricultural products resulting from the geographical situation of the Canary Islands consist of benefits in the form of exemption from import duties and the grant of aid to allow consignments of agricultural products from the Community;

Whereas certain agricultural products which are exempt from import duties are already subject to the issue of an import licence; whereas, in the interests of administrative simplification, the import licence should be used to support the arrangements for exemption from import duties;

Whereas in the case of other agricultural products which are not subject to the presentation of an import licence it is necessary to introduce a document to support the system for exemption from import duties; whereas the form for the import licence, hereinafter called the 'exemption certificate', may be used for this purpose;

Whereas the aid scheme for Community products may be administered using the form for the import licence, herei-

nafter called the 'aid certificate', as an administrative support;

Whereas administration of the specific supply arrangements requires detailed rules on the issue of the above-mentioned document which derogate from the normal rules applicable to import licences pursuant to Commission Regulation (EEC) No 3719/88⁽⁵⁾, as last amended by Regulation (EC) No 2746/94⁽⁶⁾;

Whereas the adjustments to the administration of the specific supply arrangements for the Canary Islands have two objectives: firstly, to expedite and simplify the procedure for issuing licences and certificates, *inter alia*, by abolishing the general requirement of a security lodged beforehand and to speed up payment of the aid for supplies of Community products; and secondly, to strengthen the control and monitoring of operations and to provide the administrative authorities with the instruments necessary to ensure that the objectives of the scheme are attained — in other words, to ensure in particular a regular supply of certain agricultural products and to offset the effects of the geographical situation of the archipelago by actually transmitting the benefits to the stage at which the products are placed on the market for local consumption;

Whereas one of the abovementioned instruments is the registration of traders pursuing an economic activity in the context of the specific supply arrangements; whereas such registration confers the right to claim the benefit of the scheme, subject to compliance with the obligations laid down in the Community and national rules; whereas applicants are entitled to registration provided that they fulfil a certain number of objective conditions designed to facilitate administration of the scheme; whereas registration must be carried out without discrimination and must be accessible to all traders established in the Community;

Whereas the detailed rules for the administration of the scheme must ensure that, within the framework of the quantities laid down in the forecast supply balance required under Article 2 of Regulation (EEC) No 1601/92, registered traders obtain a licence or certificate for the products and quantities which are the subject of the commercial transactions which they carry out on their own account, on presentation of documents certifying that the operation is genuine and that the application for a licence or certificate is in order;

⁽¹⁾ OJ No L 173, 27. 6. 1992, p. 13.

⁽²⁾ OJ No L 180, 23. 7. 1993, p. 26.

⁽³⁾ OJ No L 179, 1. 7. 1992, p. 1.

⁽⁴⁾ OJ No L 238, 23. 9. 1993, p. 24.

⁽⁵⁾ OJ No L 331, 2. 12. 1988, p. 29.

⁽⁶⁾ OJ No L 290, 11. 11. 1994, p. 6.

Whereas, for the purpose of monitoring the operations qualifying under the scheme, it is necessary *inter alia* to provide licences and certificates having a period of validity suited to the requirements of air or sea transport, to require proof that the supply operation covered by the licence or certificate has been carried out in a short time-span, and to prohibit the transfer of the rights and obligations conferred on the holder of the document in question;

Whereas the effects of the benefits granted in the form of exemption from import duties and aid for Community products must be passed on in terms of production costs and prices until the products reach the end-user or consumer; whereas, therefore, that passing-on of the benefits must be checked;

Whereas the amount of the customs debt is determined in accordance with Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the common customs code⁽¹⁾;

Whereas Article 8 of Regulation (EEC) No 1601/92 provides that products benefiting from the specific supply arrangements may not be re-exported to the third countries or redispached to the rest of the Community; whereas, however, where the products in question are processed in the Canary Islands, the above prohibition is not to apply to traditional re-exports and reconsignments; whereas detailed rules should be laid down for granting that derogation and to provide for the control of its use;

Whereas, for the purpose of giving effect to that derogation, the quantities of processed products which may be the subject of traditional exports or consignments from the Canary Islands should be determined on the basis of the average of exports and consignments during 1989, 1990 and 1991, before the Poseican arrangements entered into force, as established by the Spanish authorities;

Whereas assessment of the application of the arrangements introduced by Regulation (EEC) No 1601/92 and the adjustment made by this Regulation call for a strengthening of the checks to be carried out and the definition of the administrative penalties needed to ensure the smooth functioning of the mechanisms implemented;

Whereas, in the context of the partnership procedures in force for the most remote regions, the competent authorities should lay down the detailed administrative rules needed to ensure the management and monitoring of the scheme;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee concerned,

HAS ADOPTED THIS REGULATION:

TITLE I

Imports from third countries

CHAPTER I

Imports of products subject to the presentation of an import licence

Article 1

1. The exemption from import duties referred in Title I of Regulation (EEC) No 1601/92 shall apply subject to presentation of an import licence giving the special information referred to in paragraph 3.

2. The import licence shall be issued, subject to the limits of the supply balance, at the request of the parties concerned by the competent authorities designated by Spain.

The licence shall be drawn up in accordance with the model set out in the Annex to Regulation (EEC) No 3719/88.

3. Licence applications and licences shall contain:

(a) in box 20, one of the following entries, as appropriate:

— 'products for the processing and/or packaging industry', in accordance with Article 5 (2) (c) and (d),

— 'products for direct consumption', in accordance with Article 5 (2) (c) and (d),

— 'bovine animals for fattening, imported under Article 5 (1) (a) of Regulation (EEC) No 1601/92';

(b) in box 24, the entries 'exemption from import duties' and 'licence to be used in the Canary Islands';

(c) in box 12, the last day of validity.

4. Under the scheme, import duties shall be levied on quantities which exceed those stated on the import licence. The tolerance of 5 % provided for in Regulation (EEC) No 3719/88 shall be allowed, provided that the import duties relating thereto are paid.

⁽¹⁾ OJ No L 302, 19. 10. 1992, p. 1.

CHAPTER II

Imports of products not subject to the presentation of an import licence

Article 2

1. In the case of products not subject to presentation of an import licence, the exemption from import duties referred to in Title I of Regulation (EEC) No 1601/92 shall apply subject to presentation of the exemption certificate.

2. The exemption certificate shall be drawn up on the import licence form set out in the Annex to Regulation (EEC) No 3719/88.

Article 8 (3) and (5) and Articles 10, 13 to 16, 19 to 21, 24 to 31, 33 (1) and (3) and 34 to 37 of Regulation (EEC) No 3719/88 shall apply, *mutatis mutandis*, subject to the provisions of this Regulation.

3. The words 'exemption certificate' shall be printed or stamped in the upper left-hand box of the certificate.

4. The exemption certificate shall be issued, subject to the limits of the supply balance, at the request of the parties concerned by the competent authorities designated by Spain.

5. The application for the exemption certificate and the certificate itself shall contain :

(a) in box 20, one of the following entries, as appropriate :

- 'products for the processing and/or packaging industry', in accordance with Article 5 (2) (c) and (d),
- 'products for direct consumption', in accordance with Article 5 (2) (c) and (d);

(b) in box 24, the words 'exemption from import duties' and 'certificate to be used in the Canary Islands';

(c) in box 12, the last day of validity.

TITLE II

Community supply

Article 3

1. Aid shall be paid on presentation of a fully utilized aid certificate.

Presentation to the certificate shall be treated as an application for aid.

The aid shall be paid by the competent authorities not later than fifty days after the date on which the utilized certificate was lodged, except :

(a) in cases of *force majeure*; or

(b) where an administrative enquiry has been opened concerning entitlement to the aid. In such cases, payment shall take place only when entitlement has been recognized.

2. The aid certificate shall be made out using the import licence form set out in the Annex to Regulation (EEC) No 3719/88.

Articles 8 (3) and (5), 10, 13 to 16, 19, 20, 21, 24 to 31, 33 (1) and (3) and 34 to 37 of Regulation (EEC) No 3719/88 shall apply, *mutatis mutandis*, subject to the provisions of this Regulation.

3. The words 'aid certificate' shall be printed or stamped in the upper left-hand box of the certificate.

Boxes 7 and 8 of the certificate shall be struck out.

4. The application for the aid certificate and the certificate itself shall contain :

(a) in box 20, one of the following entries, as appropriate :

- 'products for the processing and/or packaging industry', in accordance with Article 5 (2) (c) and (d),
- 'products for direct consumption', in accordance with Article 5 (2) (c) and (d),
- 'live animals for fattening, imported under Article 5 (1) of Regulation (EEC) No 1601/92';

(b) in box 24, the entry 'aid certificate to be used in the Canary Islands';

(c) in box 12, the last day of validity.

5. The amount of the aid applicable shall be that in force on the day on which the application for the aid certificate was lodged.

6. The aid certificate shall be issued, subject to the limits of the supply balance, at the request of the parties concerned by the competent authorities designated by Spain.

7. The operative event for the agricultural conversion rate for the aid shall be the full charging of the aid certificate by the competent authorities of the place of destination.

The agricultural conversion rate may be fixed in advance under the conditions referred to in Articles 13 to 17 of Commission Regulation (EEC) No 1068/93⁽¹⁾.

TITLE III

Common provisions and transmission of benefits to the end-user

Article 4

1. Separate forecast supply balances shall be drawn up for products for the processing and/or packaging industries and products for direct consumption. Supply balances may be reviewed during the year in progress.

2. The competent authorities shall, at the request of the Commission, carry out sectoral surveys for the purpose of drawing up the supply balances.

Article 5

1. Import licences, exemption certificates and aid certificates shall be issued only to traders entered in a register kept by the competent authorities.

2. Any trader established in the Community may apply to be entered in the Register.

Entry in the register shall be subject to the following conditions:

- (a) the trader must possess the means, structures and legal authorizations required to carry out his activities in the sector concerned and must, in particular, have duly complied with the obligations imposed by the authorities concerning business accounting and taxation;
- (b) the trader must be able to ensure that his activities are carried out in the Canary Islands;
- (c) the trader must ensure, to the satisfaction of the competent authorities at the time of disposal of the agricultural products in the Canary Islands, that the

benefits obtained are transmitted to the end-user and consumer;

(d) the trader shall undertake, within the framework of the specific supply arrangements for the Canary Islands and in compliance with the objectives of those arrangements:

- to communicate to the competent authorities, at his request, all relevant information about his commercial activities, particularly with regard to prices and profit margins practised,
- to operate exclusively in his own name and on his own account,
- to submit licence and certificate applications in proportion to his real capacity to dispose of the products in question, such capacity being proven by reference to objective factors, and
- to refrain from all actions likely to create artificial shortages of products or from marketing the available products at artificially low prices.

3. A processor intending to export or dispatch processed products obtained from raw materials which entered the Canary Islands under the specific supply arrangements must, when applying for registration as referred to in paragraph 2, declare his intention to engage in this activity and indicate the location of the processing plant.

4. Paragraphs 1, 2 and 3 shall be applied in a non-discriminatory fashion to all traders established in the Community.

Article 6

1. Subject to Articles 1 (2), 2 (4), 3 (6) and 8, the competent authorities shall accept licence or certificate applications presented by a trader concerning each consignment, provided that they are accompanied by the original or a certified copy of the purchase invoice and the original or a certified copy of the following documents:

- bill of lading or airway bill, and
- certificate of origin for products originating in third countries or, for products originating in the Community, the certificate referred to in Articles 311 (c) and 315 of Commission Regulation (EEC) No 2454/93⁽²⁾ (document T2 or T2L).

The purchase invoice, bill of lading or airway bill must be drawn up in the name of the applicant.

2. The period of validity of the certificate shall be fixed on the basis of transportation time. This time may be extended by the competent authority in special cases where serious and unforeseeable difficulties affect transportation time, but may not exceed two months from the date on which the certificate was issued.

⁽¹⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽²⁾ OJ No L 253, 11. 10. 1993, p. 1.

Article 7

1. For products covered by the specific supply arrangements, import licences, exemption certificates and aid certificates must be presented to the customs authorities, with a view to completing the customs formalities, within no more than six working days from the date of unloading of the goods.

2. The goods shall be presented in separate lots corresponding to each licence or certificate presented.

The licences and certificates shall be fully charged once the customs formalities have been completed.

Proof that the licence or certificate has been charged must be presented within six working days of completion of the customs formalities.

3. Licences and certificates shall not be transferable.

Article 8

1. If the state of execution of a forecast supply balance indicates for a given product a significant increase in applications for import licences, exemption certificates or aid certificates which might jeopardize the achievement of one or more of the objectives of the specific supply arrangements, the competent authorities shall immediately inform the Commission thereof, providing all relevant information on the supply needs of the Canary Islands.

After consulting with the competent authorities, the Commission shall take all the necessary steps to ensure, taking account of available supply and the requirements of the priority sectors, that the Canary Islands are supplied with essential products.

2. Without prejudice to the necessary measures adopted where the issue of licences and certificates is restricted, the competent authorities shall apply a single percentage reduction to all pending applications.

3. This Article shall apply, after consultation with the Spanish authorities, without prejudice to special provisions adopted to overcome major difficulties in a given sector.

Article 9

1. The competent authorities shall take all appropriate steps to check that the benefits derived from the exemption from import duties or the grant of Community aid are passed on. In doing so they may assess the trading margins and prices applied by the various traders concerned.

2. The measures set out in paragraph 1, together with any amendments thereto, shall be notified to the Commission.

Article 10

1. Except in cases of *force majeure*, in the event that a trader fails to comply with the undertakings given pursuant to Article 5 and without prejudice to any penalties applicable under national law, the competent authorities shall :

- recover the benefit granted from the holder of the import licence, exemption certificate or aid certificate, and
- provisionally suspend or revoke registration, depending on the seriousness of the breach of the obligations.

The benefit referred to in the first indent shall be equal to the amount of the exemption from import duties or to the amount of the aid.

2. Except in cases of *force majeure*, where the holder of a licence or certificate does not carry out the planned importation or introduction, his entitlement to apply for licences and certificates shall be suspended for a period of sixty days following expiry of the licence or certificate. After the suspension period, the issue of subsequent licences or certificates shall be subject to the lodging of a security equal to the amount of the benefit to be granted.

For duly justified reasons which satisfy the competent authorities, the latter may authorize the application of a tolerance of 5 % of quantities imported or introduced.

3. The competent authorities shall adopt the necessary measures to reuse any quantities of products made available as a result of non-execution, partial execution or cancellation of the licences and certificates issued or recovery of the benefit granted.

Article 11

1. Where a processor has declared, pursuant to Article 5 (3), his intention to export or dispatch processed products, the competent authorities shall allocate to him a maximum quantity of products which he may export or dispatch each year, within the limit of the quantities set out in Annex II.

2. The competent authorities shall authorize the export or dispatch of quantities of processed products other than those referred to in paragraph 1 only where it is proven to their satisfaction that the products in question do not contain raw materials imported or introduced into the Canary Islands under the specific supply arrangements.

3. In the case of processing operations which, within the limit of the quantities laid down in Annex II, may give rise to traditional exports or consignments, such operations must *mutatis mutandis* meet the processing conditions laid down for the inward processing arrangements and the procedure for processing under customs control as specified in Articles 114, 130 and 131 of Regulation (EEC) No 2913/92 and in Regulation (EEC) No 2454/93, with the exception of all usual forms of handling.

4. The competent authorities shall forward to the Commission all the information concerning exports and consignments carried out pursuant to Article 8 of Regulation (EEC) No 1601/92 and information on the authorizations issued on the basis of paragraph 2 of this Article.

Article 12

1. The physical checks carried out in the Canary Islands on the import, entry, export, dispatch, re-export and reconsignment of agricultural products must involve a representative sample amounting to at least 10 % of the licences and certificates presented in accordance with Article 7.

Physical checks shall be carried out, *mutatis mutandis*, in accordance with the procedures laid down in Council Regulation (EEC) No 386/90 ⁽¹⁾.

2. In the case of the products listed in Annex I, the checks must be carried out on a representative sample amounting to at least 20 % of the licences and certificates presented in accordance with Article 7.

3. In special cases the Commission may request that checks be carried out on other percentages.

Article 13

In special cases and to the extent necessary to ensure the proper application of this Regulation, the competent authorities may, without prejudice to Articles 10 and 15, provide for the lodging of a security equal to the amount of the benefit granted.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16 November 1994.

Article 14

Spain shall adopt any additional detailed rules needed for the management and real-time monitoring of the specific supply arrangements, and for ascertaining the quantities of agricultural products for which licences for imports into the Canary Islands and exports therefrom are applied for and issued.

The Spanish authorities shall notify the Commission immediately of any measures they intend to implement pursuant to the first paragraph, before their entry into force.

Article 15

1. For thirty days following the entry into force of this Regulation, the competent authorities may, at the request of a trader who has submitted an application for entry in the register under Article 5, issue to the latter a licence or certificate, subject to the conditions in Article 6, provided that the application for such licence or certificate is presented in accordance with Article 6 (1).

The issuing of licences or certificates shall be subject to the lodging of a security.

2. Licences and certificates issued in accordance with Regulation (EEC) No 1695/92 which are not fully used before their expiry date may be replaced, for the remaining quantities, in accordance with paragraph 1 of this Article, or may be cancelled and the security released.

Article 16

1. Regulation (EEC) No 1695/92 is hereby repealed.

2. By 31 December 1995, the Commission shall assess the application of this Regulation and, in particular, the operation of the inspection arrangements referred to in Article 12. In the light of experience, it shall adopt any amendments required in accordance with the appropriate procedures.

Article 17

This Regulation shall enter into force on 1 December 1994.

For the Commission

René STEICHEN

Member of the Commission

⁽¹⁾ OJ No L 42, 16. 2. 1990, p. 6.

*ANNEX I***LIST OF PRODUCTS SUBJECT TO PHYSICAL CHECKS AT A RATE OF AT LEAST 20 %**

(Article 12 (2))

1. Beef :

- fresh or chilled, falling within CN code 0201,
- frozen, falling within CN code 0202 ;

2. Table wine falling within CN code ex 2204 ;

3. Milk products :

- liquid milk falling within CN code 0401,
 - concentrated or powdered milk falling within CN code 0402,
 - butter falling within CN code 0405,
 - cheeses falling within the following CN codes 0406 30, 0406 90 23, 0406 90 25, 0406 90 27, 0406 90 77, 0406 90 79, 0406 90 81 and 0406 90 89,
 - milk-based preparations :
 - for children, falling within CN code 2106 90 91,
 - without animal fats, falling within CN code 1901 90 90.
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ANNEX II

MAXIMUM QUANTITIES OF PROCESSED PRODUCTS WHICH CAN BE EXPORTED OR SHIPPED ANNUALLY

(Articles 5 (3) and 11)

CN code	<i>quantity in kilograms (or litres *)</i>	
	to EC	to third countries
0402 10	—	54 000
0402 21	64 000	11 000
0402 29	—	33 000
0402 91	3 000	3 000
0402 99	1 000	1 000
0403 10	—	7 000
0403 90	1 000	1 000
0405	6 000	12 000
0406 10	17 000	119 000
0406 30	2 000	5 000
0406 40	2 000	1 000
0406 90	25 000	14 000
0710 21	—	1 000
0710 22	1 000	1 000
0710 30	2 000	1 000
0710 40	1 000	1 000
0710 80	4 000	16 000
0710 90	—	1 000
0711 20	—	1 000
0711 40	—	1 000
0811 90	1 000	1 000
0812 90	3 000	1 000
0813 50	1 000	1 000
1101 00	105 000	1 000
1102 20	13 000	6 000
1102 90	1 000	1 000
1104 19	4 000	1 000
1105 00	—	1 000
1507 90	—	300 000
1514 90 90	—	3 000 000
1601 00	10 000	44 000
1602 41	13 000	1 000
1602 49	16 000	39 000
1602 50	—	50 000
1702 90	675 000	6 000
1704 10	19 000	20 000
1704 90	648 000	293 000
1804 00	—	1 000
1805 00	1 000	45 000
1806 10	4 000	58 000
1806 20	1 000	25 000
1806 31	1 000	4 000
1806 90	30 000	38 000
1901 20	1 140 000	—
1901 90	2 521 000	45 000
1902 11	1 000	2 000
1902 19	1 000	47 000
1902 20	—	1 000
1902 30	1 000	37 000

CN code	<i>quantity in kilograms (or litres *)</i>	
	to EC	to third countries
1903 00	—	1 000
1904 10	3 000	2 000
1904 90	—	1 000
1905 20	—	1 000
1905 30	45 000	132 000
1905 40	1 000	3 000
1905 90	15 000	43 000
2004 10	22 000	1 000
2004 90	4 000	72 000
2005 10	1 000	63 000
2005 20	57 000	1 000
2005 40	2 000	19 000
2005 59	2 000	—
2005 60	34 000	1 000
2005 70	9 000	3 000
2005 80	1 000	5 000
2005 90	20 000	27 000
2006 00	5 000	27 000
2007 10	3 000	2 000
2007 91	3 000	8 000
2007 99	463 000	7 000
2008 19	1 000	1 000
2008 20	18 000	38 000
2008 30	10 000	1 000
2008 40	10 000	2 000
2008 50	2 000	1 000
2008 60	1 000	1 000
2008 70	5 000	1 000
2008 92	104 000	12 000
2008 99	224 000	1 000
2009 19	18 000	24 000
2009 30	—	10 000
2009 40	9 000	7 000
2009 60	—	1 071 000
2009 70	2 000	3 000
2009 80	11 000	18 000
2009 90	16 000	12 000
2101 10	5 000	3 000
2101 20	1 000	1 000
2101 30	1 000	—
2102 10	1 000	28 000
2102 20	—	2 000
2102 30	—	3 000
2103 10	—	2 000
2103 20	22 000	35 000
2103 30	1 000	3 000
2103 90	30 000	61 000
2104 10	22 000	193 000
2104 20	1 000	595 000
2105 00	167 000	505 000
2106 10	3 000	28 000
2106 90	8 000	13 000
2202 10	*5 000 000	*203 000
2202 90	*3 000 000	*799 000
2203 00	*70 000	*157 000

CN code	<i>quantity in kilograms (or litres *)</i>	
	to EC	to third countries
2205 10	*47 000	*1 000
2205 90	*17 187 000	*3 295 000
2208 40	*47 000	*43 000
2208 50	*9 000	*7 000
2208 90	*190 000	*17 000
2209 00	—	*18 000
2301 20	20 610 000	18 654 000
2309 90	20 000	1 525 000
3002 10	8 000	1 000
3002 20	1 000	1 000
3002 90	1 000	1 000
3004 20	1 000	3 000
3004 50	1 000	—
3004 90	51 000	18 000
3005 10	1 000	2 000
3005 90	2 000	1 000
3203 00	1 000	1 000
3307 49	1 000	14 000
3307 90	7 000	6 000
3401 19	2 000	9 000
3402 13	5 000	—
3402 20	135 000	69 000
3402 90	40 000	62 000
3403 19	7 000	1 000
3405 30	1 000	1 000
3405 40	2 000	6 000
3901 10	195 000	32 000
3901 20	80 000	76 000
3904 21	49 000	180 000
3909 50	2 000	47 000
3912 90	7 000	1 000
3917 21	195 000	11 000
3917 23	20 000	10 000
3917 32	65 000	68 000
3917 39	33 000	2 000
3917 40	270 000	65 000
3919 10	860 000	30 000
3920 10	2 100 000	2 000
3920 20	310 000	8 000
3920 99	340 000	—
3921 90	20 000	70 000
3923 10	49 000	59 000
3923 21	727 000	356 000
3923 29	23 000	72 000
3923 30	180 000	35 000
3923 40	18 000	25 000
3923 90	1 000	13 000
3924 10	6 000	5 000
3924 90	10 000	4 000
3926 90	132 000	198 000
4823 11	1 000	3 000
4823 51	9 000	15 000
4823 59	6 000	3 000