

# REGULATIONS

## COMMISSION IMPLEMENTING REGULATION (EU) 2023/608

of 17 March 2023

**amending Implementing Regulations (EU) 2020/761 and (EU) No 2020/1988 as regards the management system of some tariff quotas following the agreement between the European Union and New Zealand as a consequence of the United Kingdom's withdrawal from the European Union**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 <sup>(1)</sup>, and in particular Article 187 and Article 223(3) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2020/761 <sup>(2)</sup> lays down the rules for the management of import and export tariff quotas for agricultural products managed by a system of import and export licences and provides for specific rules.
- (2) Commission Implementing Regulation (EU) 2020/1988 <sup>(3)</sup> lays down the rules for the administration of import tariff quotas designed to be used following the chronological order of dates of acceptance of customs declarations ('first come, first served' principle).
- (3) The Agreement in the form of an Exchange of Letters 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, concluded by Council Decision (EU) 2022/2524 <sup>(4)</sup>, amends the conditions applicable to imports from New Zealand under certain tariff quotas. In particular, it amends the quantities of tariff quotas with order numbers 09.0147, 09.2013, 09.2109, 09.2110 and 09.4454. Moreover, it modifies the product description and CN codes of tariff quotas with order numbers 09.4182, 09.4195 and 09.4514, and repeals the rules on the monitoring of the weight and fat content of butter originating in New Zealand.

<sup>(1)</sup> OJ L 347, 20.12.2013, p. 671.

<sup>(2)</sup> Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ L 185, 12.6.2020, p. 24).

<sup>(3)</sup> Commission Implementing Regulation (EU) 2020/1988 of 11 November 2020 laying down rules for the application of Regulations (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the administration of import tariff quotas in accordance with the 'first come, first served' principle (OJ L 422, 14.12.2020, p. 4).

<sup>(4)</sup> Council Decision (EU) 2022/2524 of 12 December 2022 on the conclusion, on behalf of the Union, 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 (OJ L 328, 22.12.2022, p. 59).

- (4) The new rules on monitoring of the weight and content of butter should be reflected in Parts A1 to A6 of Part A of Annex XIV.5 to Implementing Regulation (EU) 2020/761, and in particular in the templates for the IMA1 certificates for tariff quotas with order numbers 09.4182, 09.4195, 09.4514, 09.4515, 09.4521, and 09.4522.
- (5) The amendments made by that Agreement should be reflected in Annexes to Implementing Regulations (EU) 2020/761 and (EU) No 2020/1988. The amendments to Implementing Regulation (EU) 2020/761 should apply as of the entry into force of this Regulation. However, the additional quantity for high quality beef under tariff quota 09.4454 should be made available as of the tariff quota period starting on 1 July 2023. Moreover, the amendments to the product description and CN codes for tariff quotas 09.4182, 09.4195 and 09.4514 should apply on the first day after the 90-day period following the publication of this Regulation. The amendments to Implementing Regulation (EU) 2020/1988 should apply from 1 July 2023.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

### **Amendments to Implementing Regulation (EU) 2020/761**

Implementing Regulation (EU) 2020/761 is amended as follows:

- (1) in Article 50, paragraphs 3 and 4 are deleted;
- (2) Article 51 is deleted;
- (3) Annexes VIII, IX and XIV.5 are amended in accordance with Annex I to this Regulation.

#### *Article 2*

### **Amendment to Implementing Regulation (EU) 2020/1988**

Annex I to Implementing Regulation (EU) 2020/1988 is amended in accordance with Annex II to this Regulation.

#### *Article 3*

### **Entry into force and application**

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

However:

- (a) point 1 of Annex I shall apply from 1 July 2023;
- (b) point 2(a)(i) and (ii), point (2)(b), and point (3) of Annex I shall apply as from the first day after the 90-day period that follows the publication of this Regulation in the *Official Journal of the European Union*;
- (c) Article 2 shall apply from 1 July 2023.

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

Done at Brussels, 17 March 2023.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## ANNEX I

Annexes VIII, IX and XIV.5 to Implementing Regulation (EU) 2020/761 are amended as follows:

- (1) in Annex VIII, in the table relating to the tariff quota with order number 09.4454, the row 'Quantity in kg' is replaced by the following:

<b>'Quantity in kg'</b>	1 102 000 kg product weight'
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- (2) Annex IX is amended as follows:

- (a) the tables relating to the tariff quotas with order numbers 09.4182 and 09.4195 are amended as follows:

- (i) the row 'Product description' is replaced by the following:

<b>'Product description'</b>	Butter'
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- (ii) the row 'CN codes' is replaced by the following:

<b>'CN codes'</b>	0405 10'
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- (iii) the row 'Specific conditions' is replaced by the following:

<b>'Specific conditions'</b>	In accordance with Articles 50, 53 and 54 of this Regulation'
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- (b) the table relating to the tariff quota with order number 09.4514 is amended as follows:

- (i) the row 'Product description' is replaced by the following:

<b>'Product description'</b>	Cheddar'
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- (ii) the row 'CN codes' is replaced by the following:

<b>'CN codes'</b>	0406 90 21'
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- (3) Parts A1 to A6 of Part A of Annex XIV.5 are replaced by the following:

**PART A. IMPORT QUOTAS WITH IMA 1 CERTIFICATES**

**A1 – TEMPLATE OF IMA 1 CERTIFICATE FOR TARIFF QUOTAS WITH ORDER NUMBERS 09.4514, 09.4515, 09.4521, 09.4522**

1. Seller	2. Serial N° of issue	<b>ORIGINAL</b>
3. Buyer	CERTIFICATE for the entry of certain milk products under certain headings or subheadings of the Combined Nomenclature	
4. Number and date of invoice	5. Country of origin	6. Member State of destination

**IMPORTANT**

- A. A separate certificate must be made out for each form of presentation of each product.  
 B. The certificate must be in an official language of the Union. It may also contain a translation into the official language or one official language of the exporting country.  
 C. The certificate must be made out in accordance with the Union provisions in force.  
 D. The original, and where appropriate, a copy of the certificate, must be presented to the customs office in the Union at the time when the product is being put into free circulation.

7. Marks, numbers, quantity and kind of packages: detailed description of product and particulars of its form of presentation.	8. Gross weight (kg)	9. Net weight (kg)
10. Raw material used		
11. Fat content by weight (%), in the dry matter <sup>(1)</sup>		
13. Fat content, by weight (%) <sup>(1)</sup>		
14. Ripening period <sup>(1)</sup>		
16. Observations: (a) tariff quota with order number 09.4... (b) intended for processing <sup>(2)</sup>		
17. IT IS HEREBY CERTIFIED: that the particulars set out above are accurate and comply with the Union provisions in force.		
18. Issuing body	Place   <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; width: 100px; height: 30px;"></div> <div style="border: 1px solid black; width: 100px; height: 30px;"></div> <div style="border: 1px solid black; width: 100px; height: 30px;"></div> </div> <div style="display: flex; justify-content: space-around; align-items: center;"> <span>Year</span> <span>Month</span> <span>Day</span> </div> (Signature and stamp of issuing body)	

<sup>(1)</sup> Only for tariff quota with order number 09.4521

<sup>(2)</sup> Delete as appropriate

A2 –

**TEMPLATE OF IMA 1 CERTIFICATE FOR TARIFF QUOTAS WITH ORDER NUMBERS 09.4195 AND 09.4182**

1. Seller	2. Serial N° of issue	<b>ORIGINAL</b>
3. Buyer	<b>CERTIFICATE</b>  for the entry of certain New Zealand butter subject to the tariff quota referred to under quota order number 09.4195 and 09.4182	
4. Number and date of invoice	5. Country of origin	New Zealand

**IMPORTANT**

- A. A separate certificate must be made out for each form of presentation of each product.  
 B. The certificate must be in an official language of the Union. It may also contain a translation into the official language or one official language of the exporting country.  
 C. The certificate must be made out in accordance with the Union provisions in force.  
 D. The original, and where appropriate, a copy of the certificate together with its corresponding import licence and a declaration for release for free circulation must be presented to the customs office in the Union at the time when the product is being released into free circulation.

7. Marks, numbers, number and kind of packages, detailed CN description and 8 digits CN code of the product and particulars of its form of presentation. — See product identification list attached reference: — CN Code — Factory registration N°	8. Gross weight (kg)	9. Net weight (kg) (n° cartons) (kg/carton)
10.Raw material used		
16.Observations: tariff quota with order number 09.4...		
17.IT IS HEREBY CERTIFIED that the particulars set out above are accurate and comply with the Union provisions in force.		
	Year	Month
		Day
18.Issuing body	Place:	
	Year	Month
	Day	
Valid until:		
	Year	Month
		Day
(Signature and stamp of issuing body)		

A3 – **DEFINITIONS AND RULES FOR THE COMPLETION AND VERIFICATION OF IMA 1 CERTIFICATES ISSUED FOR TARIFF QUOTAS WITH ORDER NUMBERS 09.4182 AND 09.4195**

**Definitions**

For the purposes of Annex XIV.5, Part A, the following definitions apply:

- (a) “producer” means a single production plant or factory in which butter is produced for export to the Union under the tariff quotas with order numbers 09.4182 and 09.4195;
- (b) “cypher” means the quantity of butter produced according to one product-purchasing specification in one production plant during a single manufacturing run;
- (c) “lot” means a quantity of butter covered by an IMA 1 certificate presented to the competent customs authority for entry for free circulation under the tariff quotas with order numbers 09.4182 and 09.4195;
- (d) “competent authorities” means the authorities in the Member States responsible for controls on imported products;

- (e) “product identification list” means a list which identifies, for each lot, the quota number of its corresponding IMA 1 certificate, the production plant or factory and the cypher or cyphers, and which provides a description of the butter. It may also identify the specification to which the butter was manufactured, the production season, the number of cartons corresponding to each cypher, the total number of cartons, the nominal weight of the cartons, the exporter’s serial number, the means of transport from New Zealand to the Union and the voyage number.

### **Completion and verification of the IMA 1 certificate**

An IMA 1 certificate shall cover butter manufactured according to one product-purchasing specification in one plant. It may cover more than one cypher of the same product-purchasing specification from the same plant.

The IMA 1 certificate shall be considered to be duly completed and authenticated by an issuing body listed in Part A6, only if it contains all the following information:

- (a) in box 1, the name and address of the seller;
- (b) in box 2, the serial number of issue identifying the country of origin, the import arrangements, the product, the quota year and the individual certificate number, starting again from one each year;
- (c) in box 4, the number and date of the invoice;
- (d) in box 7:
  - reference to the product identification list (product ID list), which must be attached,
  - the CN code,
  - the factory registration number,
  - the arithmetic mean of the tare weight of the wrapper;
- (e) in box 8, the gross weight in kilograms;
- (f) in box 9:
  - the net nominal weight per carton,
  - the total net weight in kilograms,
  - the number of cartons;
- (g) in box 10: from milk or cream;
- (h) in box 16: “New Zealand butter quota for ...[year] in accordance with Implementing Regulation (EU) .../...”;
- (i) in box 17:
  - the date of issue and, where appropriate, the last day of validity,
  - signature and stamp of the issuing body;
- (j) in box 18, exact address and contact details of the issuing body.

A4 – **CIRCUMSTANCES UNDER WHICH AN IMA 1 CERTIFICATE OR PART THEREOF MAY BE CANCELLED, AMENDED, REPLACED OR CORRECTED**

**Cancellation of the IMA 1 certificate when full duty is due and paid for non-compliance with compositional requirements**

Where full duty is paid on a lot because the maximum fat content requirement is not complied with, the corresponding IMA 1 certificate may be cancelled and the IMA 1 issuing body may add the quantities concerned to those for which IMA 1 certificates may be issued for the same quota year.

**Product destroyed or rendered unfit for sale**

IMA 1 issuing bodies may cancel an IMA 1 certificate or part thereof for a quantity covered by it which is destroyed or rendered unfit for sale in circumstances beyond the control of the exporter. Where part of the quantity covered by an IMA 1 certificate is destroyed or rendered unfit for sale, a replacement certificate may be issued for the remaining quantity. The replacement certificate shall be valid only up to the same date as the original. In this case, box 17 of the replacement IMA 1 certificate shall contain the words “valid up to 00.00.0000”.

Where all or part of the quantity covered by an IMA 1 certificate is destroyed or rendered unfit for sale due to circumstances beyond the exporters’ control, the IMA 1 issuing body may add these quantities to those for which IMA 1 certificates may be issued for the same quota year.

**Change of Member State of destination**

When the exporter is obliged to change the Member State of destination indicated on an IMA 1 certificate before a corresponding import licence is issued, the original IMA 1 certificate may be amended by the IMA 1 issuing body. Such an amended original IMA 1 certificate, duly authenticated and appropriately identified by the issuing body, may be presented to the licensing authority and to the customs authorities.

**Clerical or technical error**

When a clerical or technical error is discovered on an IMA 1 certificate before a corresponding import licence is issued, the original certificate may be corrected by the issuing body. Such a corrected original IMA 1 certificate may be presented to the licensing authority and to the customs authorities.

**Exceptional circumstances when a product intended for import in a given year becomes unavailable**

When, in exceptional circumstances beyond the control of the exporter, a product intended for import in a given year becomes unavailable and the only means of filling the quota, in the light of normal shipping time from the country of origin, is to replace it with a product originally intended for import the following year, the issuing body may issue a new IMA 1 certificate for the replacement quantity, between the sixth and the tenth calendar day after giving due notification to the Commission of the details of the IMA 1 certificate or part thereof to be cancelled for the year concerned and of the first IMA 1 certificate or part thereof issued for the following year to be cancelled.

If the Commission considers that this provision does not apply to the circumstances of the case concerned, it may object within seven calendar days, stating the reason for its objection. Where the quantity to be replaced is greater than that covered by the first IMA 1 certificate issued for the following year, the required quantity may be obtained by cancelling additional IMA 1 certificates, in sequence, or part thereof as necessary.

All quantities in respect of which IMA 1 certificates or part thereof have been cancelled for the year concerned shall be added to the quantities for which IMA 1 certificates may be issued for that quota year.



All quantities brought forward from the following quota year for which an IMA 1 certificate or certificates have been cancelled shall be added back to the quantities for which IMA 1 certificates may be issued for that quota year.

#### A5 – RULES FOR COMPLETING IMA 1 CERTIFICATES

In addition to boxes 1, 2, 4, 5, 9, 17 and 18 of the IMA 1 certificate, the following must be completed:

- (a) As regards Cheddar cheeses falling within CN code ex 0406 90 21 and listed under tariff quota with order number 09.4521:
  - box 7, by specifying “whole Cheddar cheeses”,
  - box 10, by specifying “exclusively home-produced cows’ milk”,
  - box 11, by specifying “at least 50 %”,
  - box 14, by specifying “at least three months”,
  - box 16, by specifying the period for which the quota is valid;
- (b) As regards Cheddar cheeses falling within CN code 0406 90 21 and listed under tariff quota with order number 09.4514:
  - box 10, by specifying “exclusively home-produced cows’ milk”;
- (c) As regards Cheddar cheeses intended for processing falling within CN code ex 0406 90 01 and listed under tariff quotas with order numbers 09.4515 and 09.4522:
  - box 7, by specifying “whole Cheddar cheeses”,
  - box 10, by specifying “exclusively home-produced cows’ milk”,
  - box 16, by specifying the period for which the quota is valid;
- (d) As regards cheeses for processing falling within CN code 0406 90 01 and listed under tariff quotas with order numbers 09.4515 and 09.4522:
  - box 10, by specifying “exclusively home-produced cows’ milk”,
  - box 16, by specifying the period for which the quota is valid.

#### A6 – ISSUING BODIES FOR IMA 1 CERTIFICATES

Third country	CN code and product description		Issuing body	
			Name	Location
Australia	0406 90 01	Cheddar and other cheese for processing Cheddar	Australian Quarantine Inspection Service Department of Agriculture, Fisheries and Forestry	PO Box 60
	0406 90 21			World Trade Centre Melbourne VIC 3005 Australia Tel. (61 3) 92 46 67 10 Fax (61 3) 92 46 68 00
New Zealand	0405 10	Butter	Ministry for Primary Industries	Pastoral House 25 The Terrace PO Box 2526 Wellington 6140
	0406 90 01	Cheese for processing		Tel. +64 4 894 0100
	0406 90 21	Cheddar		Fax + 64 4 894 0720 www.mpi.govt.nz

## ANNEX II

Annex I to Implementing Regulation (EU) 2020/1988 is amended as follows:

- (1) in the section under the heading 'Tariff quotas in the sector of milk and milk products', in the table relating to the tariff quota with order number 09.0147, the row 'Quantity' is replaced by the following:

<b>Quantity</b>	62 917 000 kg'
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- (2) in the section under the heading 'Tariff quotas in the sector of sheepmeat and goatmeat', in the table relating to the tariff quotas with order numbers 09.2109, 09.2110 and 09.2013, the row 'Quantity' is replaced by the following:

<b>Quantity</b>	125 769 000 kg of carcass weight equivalent'
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