

Case C-74/98

DAT-SCHAUB amba

v

Ministeriet for Fødevarer, Landbrug og Fiskeri

(Reference for a preliminary ruling
from the Østre Landsret)

(Agriculture — Common organisation of the markets — Beef and veal — Export refunds — Beef processed before entering the country of import — International agreements — Effects — Cooperation Agreement between the European Economic Community, of the one part, and the countries parties to the Charter of the Cooperation Council for the Arab States of the Gulf, of the other part)

Opinion of Advocate General Mischo delivered on 3 June 1999. I-8761

Judgment of the Court (First Chamber), 16 December 1999. I-8772

Summary of the Judgment

Agriculture — Common organisation of the markets — Export refunds — Product processed before entering the country of import — Conditions of payment — Processing 'in the non-member country into which all the products resulting from such processing were imported' — Definition of non-member country
(Commission Regulation No 3665/87, Art. 17(2), second subpara., second indent)

The second indent of the second subparagraph of Article 17(2) of Commission Regulation No 3665/87 laying down common detailed rules for the application of the system of export refunds on agricultural products, which provides that a product which was processed before being imported is still to be regarded as having been imported in the unaltered state if the processing took place in the non-member country into which all the products resulting from such processing were imported, must be interpreted as meaning that the countries parties to the Charter of the Cooperation Council for the Arab States of the Gulf are not regarded, where products are processed before being cleared

through customs on the territory of one of those countries and then exported to others, as a single non-member country into which all the products resulting from that processing have been imported.

The wording of that provision is clear and unambiguous in referring, in the singular, to 'the non-member country into which all the products... were imported' to designate the place where the products may first be processed without the right to the refund being lost.