

**COUNCIL REGULATION (EEC) No 3035/80**  
**of 11 November 1980**

**laying down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products <sup>(1)</sup>, as last amended by Regulation (EEC) No 1761/78 <sup>(2)</sup>, and in particular Article 17 (3) thereof, and the corresponding provisions of certain other Regulations establishing a common organization of the markets in agricultural products,

Having regard to Council Regulation (EEC) No 1111/77 of 17 May 1977 laying down common provisions for isoglucose <sup>(3)</sup>, as last amended by Regulation (EEC) No 1293/79 <sup>(4)</sup>, and in particular Article 4 (4a) thereof,

Having regard to the proposal from the Commission,

Whereas certain Regulations on the common organization of the markets provide that, to the extent required to allow the agricultural products in question to be exported in the form of certain processed goods not listed in Annex II to the Treaty on the basis of world market quotations or prices for such products, the difference between such quotations or prices and prices in the Community may be covered by an export refund;

Whereas Regulation (EEC) No 2682/72 <sup>(5)</sup>, as last amended by Regulation (EEC) No 707/78 <sup>(6)</sup>, laid down general rules for granting export refunds on

certain agricultural products exported in the form of goods not covered by Annex II to the Treaty and the criteria for fixing the amount of such refunds; whereas that Regulation and the Annexes thereto have, however, been amended on numerous occasions and sometimes to a substantial extent; whereas, with a view to clarity and efficient administration, the relevant Regulations should now be redrafted with certain detailed adjustments which experience has shown to be desirable;

Whereas the goods in question may be obtained directly from basic products or from products derived from the processing thereof, or from products assimilated to one of those two categories; whereas in all these cases rules should be laid down for determining the amount of the export refund;

Whereas exporters should be able to know sufficiently far in advance the amount of the refund to which they may be entitled; whereas to that end, subject to the provision of Article 17 of Regulation (EEC) No 804/68, and of the corresponding Articles in the other Regulations on the common organization of markets, that amount should be fixed for a period of one month; whereas the introduction of a system of advance fixing of refunds, provided that it is accompanied by the necessary safeguards, would serve that purpose;

Whereas account should be taken of the specific requirements of the industries producing the goods in question and the fact that the manufacture of those goods very often requires the use of several agricultural products on which the refund may be different; whereas the joint fixing of refunds should meet these cases;

Whereas the proportion of the above agricultural products in most exported goods is bound to vary; whereas the amount of the refund must therefore be determined on the basis of the quantities of those products actually used in the manufacture of exported goods; whereas, however, for certain goods of a simple and relatively constant composition the amounts of the refund should, for ease of administration, be determined on the basis of fixed quantities of agricultural products;

<sup>(1)</sup> OJ No L 148, 28. 6. 1968, p. 13.

<sup>(2)</sup> OJ No L 204, 28. 7. 1978, p. 6.

<sup>(3)</sup> OJ No L 134, 28. 5. 1977, p. 4.

<sup>(4)</sup> OJ No L 162, 30. 6. 1979, p. 10.

<sup>(5)</sup> OJ No L 289, 27. 12. 1972, p. 13.

<sup>(6)</sup> OJ No L 94, 8. 4. 1978, p. 7.

Whereas it is necessary to provide for a control system based on the principle that the exporter should declare to the competent authorities, each time that exportation takes place, the quantities of products used in the manufacture of the goods exported; whereas it is for the competent authorities to take any measures they consider necessary to verify the accuracy of such declaration;

Whereas many goods, manufactured by an undertaking under clearly defined technical conditions and having constant characteristics and quality, follow a regular export pattern; whereas to ease export formalities a simplified inspection procedure should be adopted for such goods whereby the manufacturer communicates to the competent authority such information as the latter considers necessary concerning the conditions of manufacture of the goods;

Whereas it is not always possible for the exporter, particularly if he is not the manufacturer, to know the precise quantities of basic products, of products processed from such products or of assimilated products which have been used in the manufacture of his goods; whereas, therefore, the exporter is not always able to make a declaration of these quantities; whereas, moreover, the authorities responsible for checking the exporter's declaration may not, in some cases, possess sufficient evidence to enable them to accept the declaration; whereas these situations are particularly likely to arise when the goods to be exported have been manufactured in a Member State other than the exporting State; whereas, therefore, the competent authorities of the exporting Member State should be able, if necessary, to obtain directly from the competent authorities of the other Member States all the information which is available to the latter authorities concerning the conditions of manufacture of the goods;

Whereas it is moreover necessary to provide another method of calculating the refund which the party concerned may ask to be adopted, when he cannot make the required declaration or when the competent authorities are unable for want of sufficient evidence to accept his declaration; whereas such a method, restricted to certain goods exported unaltered, may be based on a chemical analysis of the goods and applied in accordance with a table drawn up for this purpose;

Whereas there should be uniform application throughout the Community of the provisions relating to the granting of refunds for goods not covered by Annex II to the Treaty; whereas to this end each Member State should inform the other Member States, through the Commission, of the controls it applies in its territory for the various types of goods exported;

Whereas to ensure correct application of the provisions in the regulations on the common organisation of markets relating to the granting of export refunds, such refunds should not be granted on products used in the manufacture of goods from third countries which are exported after having previously been in free circulation in the Community,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. This Regulation lays down general rules for the fixing and granting of refunds applicable to exports of the basic products listed in Annex A hereto (hereinafter called 'basic products'), of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with paragraph 2, when these various products are exported in the form of goods not covered by Annex II to the Treaty but listed, as the case may be:

- in the Annex to Regulation (EEC) No 804/68,
- in Annex I to Regulation (EEC) No 3330/74 <sup>(1)</sup>,
- in Annex B to Regulation (EEC) No 2727/75 <sup>(2)</sup>,
- in the Annex to Regulation (EEC) No 2771/75 <sup>(3)</sup>,
- in Annex B to Regulation (EEC) No 1418/76 <sup>(4)</sup>,
- in the Annex to Regulation (EEC) No 1111/77.

These goods, which are set out in Annexes B and C to this Regulation, are hereinafter called 'goods'.

2. For the purposes of this Regulation:

- (a) — potato starch falling within subheading 11.08 A IV of the Common Customs Tariff,

<sup>(1)</sup> OJ No L 359, 31. 12. 1974, p. 1.

<sup>(2)</sup> OJ No L 281, 1. 11. 1975, p. 1.

<sup>(3)</sup> OJ No L 282, 1. 11. 1975, p. 49.

<sup>(4)</sup> OJ No L 166, 25. 6. 1976, p. 1.

— starch (ex 11.08 A V) of roots and tubers falling within heading No 07.06 of the Common Customs Tariff,

— flour and meal falling within subheading 11.04 C of the Common Customs Tariff,

shall be assimilated to maize starch falling within subheading 11.08 A I of the Common Customs Tariff;

(b) liquid whey shall be assimilated to powdered whey meeting the description of the pilot product for Group 1 shown in Annex I to Council Regulation (EEC) No 2915/79 of 18 December 1979 determining the groups of products and the special provisions for calculating levies on milk and milk products <sup>(1)</sup>;

(c) — fresh milk, not concentrated or sweetened, with a milkfat content by weight not exceeding 0.1 %,

— concentrated milk or cream, other than in powder or granules, without added sugar, with a milkfat content by weight of less than 0.5 %,

— milk powder, without added sugar, with a milkfat content by weight of less than 1.5 %,

shall be assimilated to milk powder meeting the description of the pilot product for Group 2 shown in Annex I to Regulation (EEC) No 2915/79;

(d) — milk or cream, fresh, not concentrated or sweetened, with a milkfat content by weight exceeding 0.1 % and not exceeding 6 %,

— milk or cream in powder or granules, without added sugar, with a milkfat content by weight not less than 1.5 %,

shall be assimilated to milk powder meeting the description of the pilot product for Group 3 shown in Annex I to Regulation (EEC) No 2915/79;

(e) concentrated milk or cream, other than in powder or granules, without added sugar, with a milkfat content by weight not less than 0.5 % shall be assimilated to concentrated milk meet-

ing the description of the pilot product for Group 4 shown in Annex I to Regulation (EEC) No 2915/79;

(f) — fresh milk or cream, not concentrated or sweetened, with a milkfat content by weight exceeding 6 %,

— butter with a milkfat content by weight other than 82 %, but not less than 62 %,

shall be assimilated to butter meeting the description of the pilot product for Group 6 shown in Annex I to Regulation (EEC) No 2915/79;

(g) — cheese shall be assimilated to:

(i) milk powder meeting the description of the pilot product for Group 2 shown in Annex I to Regulation (EEC) No 2915/79 for the non-fat part of the dry matter content of the cheese, and

(ii) butter meeting the description of the pilot product for Group 6 shown in Annex I to Regulation (EEC) No 2915/79 for the milk fat part of the cheese.

## Article 2

The amount of the refund granted for the quantity, determined in accordance with Article 3, of each of the basic products exported in the form of the same type of goods, shall be obtained by multiplying this quantity by the rate of the refund on the basic product calculated per unit of weight in accordance with Article 4.

When, in accordance with Article 4 (3), different refund rates may be fixed for a particular basic product, a separate amount shall be calculated for each of the quantities of the basic product for which there is a different refund rate.

When goods are used in the manufacture of the goods exported, the refund rate to be taken in calculating the amount applying to each of the basic products, to products derived from the processing thereof, or to products assimilated to one of those two categories in accordance with Article 1 (2) which were used in the manufacture of the goods exported, shall be the rate applicable when the former goods are exported unaltered.

<sup>(1)</sup> OJ No L 329, 24. 12. 1979, p. 1.

*Article 3*

1. In respect of the goods listed in Annex B, the quantity of each of the basic products to be taken in calculating the amount of the refund shall, except where the second subparagraph of Article 8 (2) applies, be determined as follows:

(a) in the case of use, unprocessed, of a basic product or of an assimilated product, the quantity shall be that which is actually used in the manufacture of the exported goods, account being taken of the following conversion rates:

- 6.06 kg of the pilot product of Group 1 shall correspond to 100 kg of liquid whey,
- 8.62 kg of the pilot product of Group 2 shall correspond to 100 kg of fresh milk, not concentrated or sweetened, with a milkfat content by weight not exceeding 0.1 %,
- 26 kg of the pilot product of Group 2 shall correspond to 100 kg of concentrated milk or cream, other than in powder or granules, without added sugar, with a milkfat content by weight of less than 0.5 %,
- 0.80 kg of the pilot product of Group 2 per 1 % by weight of non-fat dry matter contained in cheese shall correspond to the non-fat part of 100 kg of the cheese,
- 3.85 kg of the pilot product of Group 3 per 1 % by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) (d) shall correspond to 100 kg of the milk product in question,
- 13.33 kg of the pilot product of Group 4 per 1 % by weight of milkfat contained in one of the milk products assimilated to that product in accordance with Article 1 (2) (e) shall correspond to 100 kg of the milk product in question,
- 1.22 kg of the pilot product of Group 6 per 1 % by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) (f) shall correspond to 100 kg of the milk product in question,
- 0.80 kg of the pilot product of Group 6 per 1 % by weight of milkfat contained in cheese shall correspond to the fat part of 100 kg of the cheese;

(b) in the case of use of a product covered by Annex II to the Treaty:

- either derived from the processing of a basic product or of a product assimilated to that basic product,
- or assimilated to a product derived from the processing of a basic product,
- or derived from the processing of a product assimilated to a product derived from the processing of a basic product, the quantity shall be that which is actually used in the manufacture of the exported goods, reduced to a quantity of basic product by applying, as the case may be, the special rules for calculation, equivalence ratios or coefficients fixed for determining the levies on imports of the products in question;

(c) in the case of use:

- either of a product not covered by Annex II to the Treaty derived from the processing of a product referred to in (a) or (b),
- or of a product derived from the mixture and/or the processing of several products referred to in (a) and/or (b), and/or products referred to in the preceding indent, the quantity, to be determined on the basis of the quantity of the product actually used in the manufacture of the goods exported, shall be equal, for each of the basic products in question and subject to the provisions of paragraph 3, to the quantity established by the competent authorities in accordance with Article 8 (1). For the purpose of calculating this quantity the conversion rates referred to in Article 3 (1) (a) or, as the case may be, the special rules for calculation, equivalence ratios and coefficients referred to in (b) shall be applicable.

(2) For the purposes of paragraph 1, the products used unprocessed in the manufacture of exported goods shall be considered as actually used. Where, during one of the stages of manufacture of such goods, a basic product is itself processed into another more elaborate basic product used at a later stage, only the latter basic product shall be considered as actually used.

The quantities of products actually used, within the meaning of the preceding subparagraph, shall be determined for each type of goods exported.

However, in the case of regular exports relating to goods manufactured by a particular undertaking under clearly defined technical conditions and

having constant characteristics and quality, the quantities may, by agreement with the competent authorities, be determined either from the manufacturing formula for the goods in question or from the average quantities of products used over a specified period in the manufacture of a given quantity of these goods. The quantities of products thus determined shall remain the basis of calculation so long as there is no change in the conditions under which the goods in question are manufactured.

3. In respect of the goods listed in Annex C, the quantity of basic products to be taken in calculating the amount of the refund shall be that shown in that Annex against each of those goods.

However, where the goods in question have been manufactured partly from products covered by inward processing arrangements and partly from products satisfying the conditions laid down in Article 9 (2) of the Treaty, the quantity of basic products to be taken for calculating the refund to be granted in respect of the latter class of products shall be determined in accordance with paragraphs 1 and 2.

4. If the Annexes to the Regulations referred to in Article 1 (1) are supplemented by the addition of further goods, those goods shall be considered, as being listed in Annex B to this Regulation unless provision to the contrary is made by the Council acting by a qualified majority on a proposal from the Commission.

The Commission may adjust the Annexes to this Regulation with a view to keeping them in conformity with the Annexes to the Regulations mentioned in Article 1.

#### Article 4

1. The rate of the refund shall be fixed for each month per 100 kg of basic products.

However, the rate of the refund on poultry eggs in shell, fresh or preserved, and eggs not in shell and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, not sweetened, shall be fixed for the period taken for fixing the refunds on those products exported unprocessed.

2. The rate of the refund shall be determined with particular reference to:

(a) the average cost incurred by the processing industries in obtaining supplies of basic prod-

ucts on the Community markets and the prices ruling on the world market;

(b) the level of the refunds on exports of processed agricultural products covered by Annex II to the Treaty which are manufactured under similar conditions;

(c) the need to ensure equality of competition between the industries which use Community products and those which use third country products under inward processing arrangements.

3. In fixing the rate of the refund account shall be taken, where appropriate, of production refunds, aids or other measures having equivalent effect applicable in all Member States, in accordance with the Regulation on the common organisation of the market in the product in question, to basic products or to assimilated products.

4. The refunds shall not be granted on the products used in the manufacture of the alcohol contained in spirituous beverages falling within subheading 22.09 C V of the Common Customs Tariff.

5. Where the world trade situation in casein falling within subheading 35.01 A, in caseinates falling within subheading 35.01 C and in ovalbumin falling within subheading ex 35.02 A II a) of the Common Customs Tariff or the specific requirements of certain markets so require, the refund may be varied according to destination.

#### Article 5

1. The rate of the refund shall be that applying on the day on which the goods are exported.

2. However, a system of fixing the rate of the refund in advance:

— shall be applied for basic products other than those falling within subheading 04.05 A I b) or ex 04.05 B I,

— may be applied, in accordance with the procedure laid down in Article 17 of Regulation (EEC) No 2771/75, for basic products falling within subheading 04.05 A I b), exported in the form of ovalbumin falling within subheading ex 35.02 A II a) of the Common Customs Tariff.

In cases where the system of advance fixing of the rate of the export refund is applied, the benefit of which shall be dependent on the request of the person concerned being deposited before 1 p.m. at the same time as the application for the certificate is made, the rate in force on the day of the lodging of the request for the certificate provided for in Article 6 shall be applied to exports to be effected during the period of validity of the certificate.

The rate of the refund calculated in the manner described in the preceding subparagraph shall be adjusted according to the rules applying to the advance fixing of the refunds on basic products exported unprocessed, except for the rules relating to the corrective amount laid down in Article 16 (4) of Regulation (EEC) No 2727/75 and in Article 17 (4) of Regulation (EEC) No 1418/76.

However, with regard to barley exported in the form of beer, a corrective amount may be fixed by the Commission under the conditions laid down in Article 16 (4) of Regulation (EEC) No 2727/75.

Where, during the period of validity of a certificate as referred to in Article 6, measures are taken with a view either to making a basic product available at a reduced price to the manufacturers of certain goods, or to altering or abolishing existing provisions, the rate of the refund fixed in advance shall be adjusted on the basis of the lowest price for the relevant basic product between the day on which the application for the certificate is lodged and the day of exportation. However, where the applicant supplies proof that he purchased this basic product at a price calling for a higher refund, the rate of the refund fixed in advance shall be adjusted on the basis of the latter price, unless that price corresponds to the price on the basis of which the rate of the refund fixed in advance was calculated, in which case the latter rate shall be applicable.

3. When examination of the market situation shows that there are difficulties due to the application of the provisions concerning advance fixing, or that such difficulties may occur, a decision may be taken, in accordance with the procedure laid down in Article 30 of Regulation (EEC) No 804/68 or in accordance with the procedure laid down in the corresponding Articles of the other Regulations referred to in Article 1 of this Regulation, to suspend the application of those provisions for the period strictly necessary.

In cases of extreme urgency, the Commission may, after examination of the situation, decide on the basis of all the information available to it to suspend advance fixing for a maximum of three days.

Applications for licences accompanied by applications for advance fixing lodged during the period of suspension shall be rejected.

#### *Article 6*

1. The granting of the refund under the system of advance fixing provided for in Article 5 (2) shall be subject to the submission of an advance fixing certificate, valid throughout the Community, which may be issued by Member States to any applicant irrespective of the place of his establishment in the Community.

2. The issue of advance fixing certificates shall be conditional on the lodging of a security guaranteeing that exportation is effected during the period of validity of the certificate; the security shall be forfeited in whole or in part if exportation is not effected, or is only partially effected, within that period.

#### *Article 7*

The period of validity of advance fixing certificates, the amount of the security and the other implementing provisions of Articles 5 and 6 shall constitute detailed rules of application within the meaning of Article 17 (4) of Regulation (EEC) No 804/68 and the corresponding Articles of the other Regulations referred to in Article 1 of this Regulation.

#### *Article 8*

1. When goods are to be exported, the party concerned must declare the quantities of basic products, of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with Article 1 (2), which have actually been used, within the meaning of Article 3 (2), in the manufacture of those goods.

When goods have been used in the manufacture of goods to be exported, the declaration by the party concerned must include the quantity of the goods actually used and the nature and quantity of each of the basic products, of products derived from the

processing thereof or of products assimilated to one of those two categories in accordance with Article 1 (2), from which the goods in question are derived.

The party concerned shall, in support of his declaration, supply the competent authorities with all documents and information which the latter consider relevant.

The competent authorities shall verify the accuracy of the declaration made to them by any appropriate means.

At the request of the competent authorities of the Member State on whose territory the customs export formalities are carried out, the competent authorities of the other Member States shall communicate to them directly all information they are able to supply to enable the declaration made by the party concerned to be verified.

2. Where the party concerned does not draw up the declaration mentioned in paragraph 1 or does not provide satisfactory documentation in support of his declaration, he shall not be entitled to a refund.

However, if the party concerned provides satisfactory proof to the competent authorities that he does not possess or that he is unable to provide the information required regarding the conditions of manufacture of the goods to be exported, and if the goods are listed in column 2 of Annex D, that party shall, at his express request, be granted a refund, the nature and quantity of the basic products taken for the calculation which being determined from an analysis of the goods to be exported and in accordance with the table in Annex D. The competent authority shall decide on the conditions under which the analysis is to be carried out.

The cost of such analysis shall be borne by the party concerned.

3. Paragraphs 1 and 2 shall not apply to products exported in the form of goods listed in Annex C, except in respect of:

- quantities of products as referred to in paragraph 1, in order to allow the application of the provisions laid down in the second subparagraph of Article 3 (3),
- quantities of products as referred to in the first subparagraph of paragraph 1 exported in the form of goods obtained partly from products

covered by inward processing arrangements under the conditions defined in the second subparagraph of Article 3 (3);

- quantities of eggs or egg products exported in the form of macaroni, spaghetti and similar products falling within subheading 19.03 A of the Common Customs Tariff,
- the nature of the basic products actually used in the manufacture of D-glucitol (sorbitol) falling within subheadings 29.04 C III a) 2 and b) 2, and 38.19 T I b) and II b) of the Common Customs Tariff,
- quantities of white sugar used in the manufacture of penicillins falling within subheading 29.44 A of the Common Customs Tariff,
- quantities of casein exported in the form of goods falling within subheading 35.01 C of the Common Customs Tariff.

4. When goods are analyzed in pursuance of this Article, the methods of analysis shall be those applied for the Common Customs Tariff classification of similar goods which are imported into the Community.

5. The quantities of goods exported and the quantities of the products referred to in the first subparagraph of paragraph 1 shall be entered on the document certifying exportation. However, where the second subparagraph of paragraph 2 applies, there shall be entered instead of the latter quantities, the quantities of basic products shown in column 4 of Annex D corresponding to the results of the analysis of the goods exported.

6. For the purpose of applying paragraph 1, each Member State shall inform the Commission of the controls which it applies in its territory for the various kinds of goods exported. The Commission shall inform the other Member States thereof.

#### *Article 9*

The refund referred to in Article 1 (1) shall not be granted for goods put into free circulation in accordance with Article 10 (1) of the Treaty and re-exported.

The refund shall also not be granted for these goods when they are exported after processing or incorporated in other goods.

*Article 10*

1. Regulation (EEC) No 2682/72 is hereby repealed with effect from 1 January 1981.
2. All references in Community acts to Regulation (EEC) No 2682/72 or to certain Articles thereof shall be treated as reference to the present Regulation or to the corresponding Articles thereof.

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

Done at Brussels, 11 November 1980.

*Article 11*

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

It shall apply with effect from 1 January 1981.

*For the Council*

*The President*

C. NEY



## ANNEX A

CCT heading No	Description of basic products
ex 04.02 A I	Powdered whey, obtained by the spray process, with a water content less than 5 % by weight (PG 1)
ex 04.02 A II	Milk powder, obtained by the spray process, with a fat content of less than 1.5 % by weight and with a water content of less than 5 % by weight (PG 2)
ex 04.02 A II	Milk powder, obtained by the spray process, with a fat content of 26 % by weight and a water content of less than 5 % by weight (PG 3)
ex 04.02 A III	Concentrated milk with a fat content by weight of 7.5 % and a content by weight referred to dry matter equal to 25 % (PG 4)
ex 04.03	Butter with a fat content by weight of 82 % (PG 6)
04.05 A I b)	Poultry eggs in shell, fresh or preserved, other than eggs for hatching
ex 04.05 B I	Eggs not in shell, and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, not sweetened
10.01	Wheat and meslin
10.02	Rye
10.03	Barley
10.04	Oats
10.05 B	Maize other than hybrid maize for sowing
10.06 B I b)	Husked rice
10.06 B II b)	Wholly milled rice
10.06 B III	Broken rice
10.07 C	Grain sorghum
11.01 A	Wheat or meslin flour
11.01 B	Rye flour
11.02 A I a)	Durum wheat, groats and meal
11.02 A I b)	Common wheat, groats and meal
ex 17.01 A	White sugar
17.01 B	Raw sugar
ex 17.02 A II	Lactose containing, in the dry state, 98.5 % by weight of the pure product (PG 12)
17.02 D I	Isoglucose
ex 17.02 D II	Beet or cane syrups containing, in the dry state, 98 % or more by weight of sucrose (including invert sugar expressed as sucrose)
17.03	Molasses

## ANNEX B

CCT heading No	Description	Agricultural products for which an export refund can be granted					
		Cereals	Rice	Eggs	Sugar or molasses	Isoglucose	Milk and milk products
		1	2	3	4	5	6
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners, derived from vegetable products: C. Agar-agar and other mucilages and thickeners, derived from vegetable products: ex III. Other: — Carrageenan				x		
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum C. White chocolate D. Other	x			x	x	
		x			x	x	x
		x	x		x	x	x
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose B. Ice-cream (not including ice-cream powder) and other ices C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa D. Other			x	x	x	
				x	x	x	x
		x	x	x	x	x	x
				x	x	x	x
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: A. Malt extract B. Other	x					
		x	x		x	x	x
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	x					
19.05	Prepared foods, obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products): A. Obtained from maize ex B. Obtained from rice: — Other than 'puffed rice', unsweetened C. Other	x	x		x	x	
		x	x		x	x	
		x	x		x	x	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A. Crispbread B. Matzos	x					
		x					

CCT heading No	Description	Agricultural products for which an export refund can be granted					
		Cereals	Rice	Eggs	Sugar or molasses	Isoglucose	Milk and milk products
		1	2	3	4	5	6
19.07 (cont'd)	C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	x	x				
	D. Other	x					
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	x		x	x	x	x
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:						
	A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates				x		
	B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates				x		
	C. Roasted chicory and other roasted coffee substitutes:						
	II. Other	x					
	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:						
	II. Other	x					
21.04	Sauces; mixed condiments and mixed seasonings				x	x	
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:						
	ex A. Soups and broths, in liquid, solid or powder form	x					
21.07	Food preparations not elsewhere specified or included:						
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared:						
	ex I. Maize						
	— In ear form	x	x		x	x	x
	ex II. Rice						
	— Other than pre-cooked rice	x	x		x	x	x
	III. Other	x	x		x	x	x
	B. Ravioli, macaroni, spaghetti, and similar products, not stuffed, cooked; the foregoing preparations, stuffed whether or not cooked	x	x		x	x	x
	C. Ice-cream (not including ice-cream powder) and other ices	x	x		x	x	x
	D. Prepared yoghurt; prepared milk; in powder form, for use as infants' food or for dietetic or culinary purposes	x	x		x	x	x
	E. Cheese fondues	x	x		x	x	x
	G. Other	x	x		x	x	x
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:						

CCT heading No	Description	Agricultural products for which an export refund can be granted					
		Cereals	Rice	Eggs	Sugar or molasses	Isoglucose	Milk and milk products
		1	2	3	4	5	6
22.02 (cont'd)	A. Not containing milk or milkfats B. Other	x			x	x	x
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts				x	x	
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: C. Spirituous beverages: V. Other	x		x	x	x	x
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methyl glucosides	x					
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Saturated acyclic monocarboxylic acids: ex XI. Other: — Esters of D-glucitol (sorbitol) B. Unsaturated acyclic monocarboxylic acids: ex IV. b) Other: — Esters of D-glucitol (sorbitol)	x					
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Acyclic polycarboxylic acids: ex V. Other: — Itaconic acid, its salts and esters	x			x		
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters IV. Citric acid and its salts and esters V. Cluconic acid and its salts and esters ex VIII. Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters	x			x		
		x			x		

CCT heading No	Description	Agricultural products for which an export refund can be granted					
		Cereals	Rice	Eggs	Sugar or molasses	Isoglucose	Milk and milk products
		1	2	3	4	5	6
29.35	Heterocyclic compounds; nucleic acids: ex Q. Other: — Anhydric compounds of D-glucitol (sorbitol) for example, sorbitans, excluding maltol and isomaltol — Lactones which are internal esters of hydroxy acids and derived from gluconic acids — Intermediate products from the chemical transformation of penicillin into antibiotics falling within sub-heading 29.44 A or C	x			x		
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent: B. Vitamins, unmixed, whether or not in aqueous solution: ex II. Vitamin B <sub>12</sub> IV. Vitamin C	x			x		
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts other than products of heading Nos 29.39, 29.41 and 29.42: ex B. Other: — Levulose — Salts and esters of levulose — Sorbose and its salts and esters				x	x	
29.44	Antibiotics: ex A. Penicillins: — Penicillins except those which require more than 15.3 kg of white sugar for the manufacture of 1 kg C. Other antibiotics	x			x		
30.03	Medicaments (including veterinary medicaments): A. Not put up in forms or in packings of a kind sold by retail: II. Other: a) Containing penicillin, streptomycin or their derivatives: 1. Containing penicillin or its derivatives 2. Other b) Other: — Containing antibiotics or derivatives thereof with the exception of those falling within a) — Other	x			x		
35.01	Casein, caseinates and other casein derivatives; casein glues: B. Casein glues						x

CCT heading No	Description	Agricultural products for which an export refund can be granted					
		Cereals	Rice	Eggs	Sugar or molasses	Isoglucose	Milk and milk products
		1	2	3	4	5	6
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	x	x				
ex 35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of one kg: — Based on emulsions of sodium silicate	x					
35.07	Enzymes; prepared enzymes not elsewhere specified or included	x					
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances	x	x				
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included residual products of the chemical or allied industries, not elsewhere specified or included: Q. Foundry core binders based on synthetic resins U. Other: — D-glucitol (sorbitol) cracking products — Other:	x			x		
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): ex C. Other: — Adhesives based on resin emulsions	x					
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn: ex B. Other: — Dextrans — Heteropolysaccharides — Other, excluding linnoxyn	x			x		
48.15	Other paper and paperboard, cut to size or shape	x					









CCT heading No	Description	(per 100 kg of goods)										
		Common wheat	Durum wheat	Maize	Husked rice	Bleached rice	Barley	White sugar	Whey (PG 1)	Skimmed milk powder (PG 2)	Eggs in shell	
		kg	kg	kg	kg	kg	kg	kg	kg	kg	kg	
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein C. Other								291 ( <sup>6</sup> )			
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: a) Ovalbumin and lactalbumin: — Ovalbumin: — Dried (for example, in sheets, scales, flakes, powder) — Other — Lactalbumin: — Dried (for example, in sheets, scales, flakes, powder) — Other										406	55
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other: — Obtained from amylaceous products — Obtained from sucrose			172 ( <sup>7</sup> )						900 127		
				152 ( <sup>7</sup> )								74 ( <sup>7</sup> )



## ANNEX D

CCT heading No	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
17.04	Sugar confectionery not containing cocoa: B. Chewing gum  C. White chocolate  D. Other	{ 1. Sucrose (1) 2. Glucose (2) { 1. Sucrose (1) 2. Glucose (2) 3. Milkfats { 1. Sucrose (1) 2. Glucose (2) 3. Milkfats	1. White sugar  2. Maize (for starch-making)  1. White sugar  2. Maize (for starch-making)  3. Whole-milk powder (PG 3)  1. White sugar  2. Maize (for starch-making)  3. Whole-milk powder (PG 3)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2.1 kg per 1 % by weight of glucose (2)  1. 1 kg per 1 % by weight of sucrose (1) 2. 2.1 kg per 1 % by weight of glucose (2) 3. 3.85 kg per 1 % by weight of milkfats  1. 1 kg per 1 % by weight of sucrose (1) 2. 2.1 kg per 1 % by weight of glucose (2) 3. 3.85 kg per 1 % by weight of milkfats
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose  B. Ice-cream (not including ice-cream powder) and other ices	Sucrose  { 1. Sucrose (1) 2. Glucose (2) 3. Milkfats	White sugar  1. White sugar  2. Maize (for starch-making)  3. Butter (PG 6)	1 kg per 1 % by weight of sucrose  1. 1 kg per 1 % by weight of sucrose (1) 2. 2.1 kg per 1 % by weight of glucose (2) 3. 1.22 kg per 1 % by weight of milkfats

CCT heading No	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
18.06 (cont'd)	<p>C. Chocolate and chocolate goods whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa</p> <p>D. Other</p>	<p>1. Sucrose<sup>(1)</sup></p> <p>2. Glucose<sup>(2)</sup></p> <p>3. Milkfats</p>	<p>1. White sugar</p> <p>2. Maize (for starch-making)</p> <p>3. Whole-milk powder (PG 3)</p>	<p>1. 1 kg per 1 % by weight of sucrose<sup>(1)</sup></p> <p>2. 2.1 kg per 1 % by weight of glucose<sup>(2)</sup></p> <p>3. 3.85 kg per 1 % by weight of milkfats</p>
19.02	<p>Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:</p> <p>B. Other</p>	<p>1. Sucrose<sup>(1)</sup></p> <p>2. Glucose<sup>(2)</sup></p> <p>3. Milkfats</p>	<p>1. White sugar</p> <p>2. Maize (for starch-making)</p> <p>3. Whole-milk powder (PG 3)</p>	<p>1. 1 kg per 1 % by weight of sucrose<sup>(1)</sup></p> <p>2. 2.1 kg per 1 % by weight of glucose<sup>(2)</sup></p> <p>3. 3.85 kg per 1 % by weight of milkfats</p>
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Starch (or dextrin)	Maize (for starch-making)	1.83 kg per 1 % by weight of anhydrous starch (or dextrin)

CCT heading No	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products A. Crispbread C. Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other	Starch (or dextrin) Starch (or dextrin) Starch (or dextrin)	Rye Maize (for starch-making) Common wheat (other than for starch-making)	2.09 kg per 1 % by weight of anhydrous starch (or dextrin) 1.83 kg per 1 % by weight of anhydrous starch (or dextrin) 1.75 kg per 1 % by weight of anhydrous starch (or dextrin)
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: B. Other	1. Sucrose <sup>(1)</sup> 2. Glucose <sup>(2)</sup> 3. Starch (or dextrin) 4. Milkfats	1. White sugar 2. Maize (for starch-making) 3. Common wheat (other than for starch-making) 4. Butter (PG 6)	1. 1 kg per 1 % by weight of sucrose <sup>(1)</sup> 2. 2.1 kg per 1 % by weight of glucose <sup>(2)</sup> 3. 1.75 kg per 1 % by weight of anhydrous starch (or dextrin) 4. 1.22 kg per 1 % by weight of milkfats

CCT heading No	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
21.07	<p>Food preparations not elsewhere specified or included:</p> <p>B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:</p> <p>C. Ice-cream (not including ice-cream powder) and other ices</p> <p>G. Other</p>	<p>Starch (or dextrin)</p> <p>1. Sucrose <sup>(1)</sup></p> <p>2. Glucose <sup>(2)</sup></p> <p>3. Milkfats</p> <p>1. Sucrose <sup>(1)</sup></p> <p>2. Glucose <sup>(2)</sup></p> <p>3. Milkfats</p>	<p>Common wheat (other than for starch-making)</p> <p>1. White sugar</p> <p>2. Maize (for starch-making)</p> <p>3. Butter (PG 6)</p> <p>1. White sugar</p> <p>2. Maize (for starch-making)</p> <p>3. Butter (PG 6)</p>	<p>1.75 kg per 1 % by weight of anhydrous starch (or dextrin)</p> <p>1. 1 kg per 1 % by weight of sucrose <sup>(1)</sup></p> <p>2. 2.1 kg per 1 % by weight of glucose <sup>(2)</sup></p> <p>3. 1.22 kg per 1 % by weight of milkfats</p> <p>1. 1 kg per 1 % by weight of sucrose <sup>(1)</sup></p> <p>2. 2.1 kg per 1 % by weight of glucose <sup>(2)</sup></p> <p>3. 1.22 kg per 1 % by weight of milkfats</p>
22.02	<p>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:</p> <p>A. Not containing milk or milkfats</p>	<p>1. Sucrose <sup>(1)</sup></p> <p>2. Glucose <sup>(2)</sup></p>	<p>1. White sugar</p> <p>2. Maize (for starch-making)</p>	<p>1. 1 kg per 1 % by weight of sucrose <sup>(1)</sup></p> <p>2. 2.1 kg per 1 % by weight of glucose <sup>(2)</sup></p>

CCT heading No	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
22.02 ( <i>cont'd</i> )	B. Other	1. Sucrose (1) 2. Milkfats	1. White sugar 2. Whole-milk powder (PG 3)	1. 1 kg per 1 % by weight of sucrose (1) 2. 3.85 kg per 1 % by weight of milkfats
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Starch (or dextrin)	Maize (for starch-making)	1.83 kg per 1 % by weight of anhydrous starch (or dextrin)
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings	Starch (or dextrin)	Maize (for starch-making)	1.83 kg per 1 % by weight of anhydrous starch (or dextrin)
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: ex B. Other, excluding linoxyn	Starch (or dextrin)	Maize (for starch-making)	1.83 kg per 1 % by weight of anhydrous starch (or dextrin)

(1) Including invert sugar expressed as sucrose.

(2) Other than glucose present in invert sugar and/or isoglucose. For determination of the glucose content, invert sugar and isoglucose shall be assumed to contain fructose and glucose in equal proportions.