

COMMISSION REGULATION (EEC) No 1432/88

of 26 May 1988

laying down detailed rules for applying the co-responsibility levy in the cereals sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 1097/88⁽²⁾, and in particular Articles 4 (5) and 4b (5) thereof,

Whereas Article 4 of Regulation (EEC) No 2727/75 provides for the introduction of a co-responsibility system applicable to cereals produced in the Community and placed on the market; whereas Article 4b thereof provides for the introduction of an additional co-responsibility levy where cereal production exceeds the maximum guaranteed quantity; whereas the detailed rules for the application of that system should be adopted;

Whereas the abovementioned detailed rules must entail firstly the definition of the concept of placing on the market; whereas, while that definition is basically to take over that in force for the 1987/88 marketing year, it must include deliveries in the framework of a forward transaction in order to ensure equal treatment for all dealings in cereals; whereas those detailed rules must also include provisions to ensure the operation of the exceptions laid down for seed grain;

Whereas the time limits for the payment of the abovementioned levies should be defined taking account of the constraints connected with the management of the cereals market at the beginning of the 1988/89 marketing year and of the special situation of undertakings dealing with small quantities of cereals; whereas provisions relating to verification of the application of the co-responsibility arrangements and those relating to the reimbursement of the additional levy, where the amount by which the maximum guaranteed quantity is exceeded is less than the 3% provided for in Article 4b of Regulation (EEC) No 2727/75, should also be laid down;

Whereas the arrangements provided for in Article 4 of Regulation (EEC) No 2727/75 replace the previous arrangements for the collection of the co-responsibility levy laid down for most Member States at the stage of first processing, export and intervention; whereas provision should consequently be made for the transitional measures necessary in particular for stocks of cereals held

by operators other than producers in the Member States concerned; whereas in addition Commission Regulation (EEC) No 2040/86 of 30 June 1986 laying down detailed rules for the application of the co-responsibility levy in the cereals sector⁽³⁾, as last amended by Regulation (EEC) No 2546/87⁽⁴⁾, should be repealed;

Whereas, moreover, Article 4 (7) of Regulation (EEC) No 2727/75 lays down special provisions for Italy, Greece, Spain and Portugal as regards the application of the new arrangements; whereas those provisions call for the introduction of special transitional measures;

Whereas the Management Committee for Cereals has not delivered an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

Article 1

1. Producers shall be subject to the co-responsibility levy provided for in Article 4 and to the additional co-responsibility levy provided for in Article 4b (2) of Regulation (EEC) No 2727/75 in respect of the quantities of the cereals specified in Article 1 (a) and (b) of that Regulation placed on the market, with the exception of the quantities of seed grain which are to be certified in accordance with Council Directive 66/402/EEC⁽⁵⁾ and sold as seed without prejudice to the second subparagraph of Article 9 (1).

2. For the purposes of this Regulation 'placing on the market' means sales (including barter operations) by producers to collection, trading and processing undertakings, to other producers and to the intervention agency.

The following shall be treated as placing on the market:

- the processing of cereals delivered or made available to an undertaking by a producer (work under contract) with a view either to subsequent use on his holding or to sale. 'Processing', for the purposes of this subparagraph, means any treatment of grain such that the product obtained may no longer be classified under the headings of the combined nomenclature referred to in Article 1 (a) and (b) of Regulation (EEC)

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 110, 29. 4. 1988, p. 7.

⁽³⁾ OJ No L 173, 1. 7. 1986, p. 65.

⁽⁴⁾ OJ No L 242, 26. 8. 1987, p. 18.

⁽⁵⁾ OJ No 125, 11. 7. 1966, p. 2309/66.

- No 2727/75, with the exception of the crushing of maize cobs harvested for immediate ensilage on an agricultural holding;
- the acceptance by a producer of a warrant of entitlement for the delivery of his cereals to a recognized storage depot in the framework of a forward transaction (London Grain Futures Market).

Article 2

1. For the purposes of this Regulation and Article 5 of Council Regulation (EEC) No 1676/85⁽¹⁾, the operative event for the co-responsibility levy referred to in Article 1 shall be considered as taking place at the time:

- of delivery, in the case of placing on the market as referred to in the first subparagraph of Article 1 (2) within the same Member State,
- of processing, in the case of work under contract as referred to in the first indent of the second subparagraph of Article 1 (2) within the same Member State,
- of acceptance of the declaration for export outside the customs territory of the Community or consignment to another Member State in the case of export or consignment by a producer,
- of acceptance of the warrant of entitlement in the case referred to in the second indent of the second subparagraph of Article 1 (2).

As regards the declaration of consignment to another Member State referred to in the third indent, the Benelux is deemed to be a single Member State.

2. With regard to Greece, Italy, Portugal and Spain, in the case of cereals other than maize and grain sorghum, the agricultural conversion rate to be applied for the conversion of the co-responsibility levy in June shall be that in force on the following first of July.

Article 3

1. After making the finding referred to in Article 4b (4) of Regulation (EEC) No 2727/75, in accordance with the procedure laid down in Article 26 of that Regulation, the difference between the additional co-responsibility levy paid and that resulting from the finding referred to above shall be fixed. Member States shall, at the latest by 31 December of the following marketing year, reimburse the difference in question to producers subject to proof that the additional co-responsibility levy has been paid. However, a difference amounting to less than 0,5 ECU per tonne shall not be reimbursed.

2. Member States may fix a minimum amount per producer below which reimbursement shall not be made.

⁽¹⁾ OJ No L 164, 24. 6. 1985, p. 1.

Such a minimum amount may not exceed 25 ECU per producer.

Article 4

1. The levies referred to in Article 1 (1) shall be collected by the purchasers and by the processing undertakings referred to in Article 1 (2). However, in the case of consignment of cereals by a producer to another Member State, of export of cereals by a producer to a third country or of delivery by a producer to recognized storage depots in the framework of a forward transaction, the levies shall be paid by the producer.

The levies shall be paid to the authorities designated for that purpose by each Member State for the transactions referred to in Article 2 (1) taking place within a three-month period. Those payments must be made by the end of the month following that period at the latest. However, for the 1988/89 marketing year, levies collected for transactions taking place from the date of application of this Regulation until 31 August 1988 shall be paid on 30 September 1988 at the latest and entered in the accounts as EAGGF intervention on 15 October 1988 at the latest.

On the occasion of each payment a written declaration in accordance with the model shown in the Annex shall be sent to the competent authority.

2. Purchasers and processing undertakings as referred to above dealing in the course of a marketing year with a quantity of cereals subject to the co-responsibility levy of less than 250 tonnes may be authorized to pay the levy collected on the said quantity at the latest by the end of July of the following marketing year.

3. Where a producer sells into intervention, the co-responsibility levy shall be collected when the intervention agency pays the buying-in price.

Article 5

The co-responsibility levies may be collected only once in respect of the same quantity of cereals.

Article 6

The operators referred to in Article 1 (2) shall keep available to the competent national authority accounts, showing in particular:

- (a) the names and addresses of producers or operators who have delivered grain to them,
- (b) the quantities involved in the abovementioned deliveries, together with the delivery dates,
- (c) the amount of the co-responsibility levy deducted,
- (d) the quantities of cereals exempt from the levy put on the market,
- (e) the quantities for which the co-responsibility levy has already been paid at a previous stage.

Article 7

1. The stocks of cereals held by operators other than producers, with the exception of those held by operators in France and Italy, and belonging to them on the date from which this Regulation applies, shall be considered as having been placed on the market within the meaning of Article 1 (2). Holders of such stocks must, by the end of July 1988 at the latest, pay the co-responsibility levy in force on the day before the date on which this Regulation enters into force.

The exemption certificates issued under Commission Regulations (EEC) No 1871/86⁽¹⁾, (EEC) No 2040/86, (EEC) No 2096/86⁽²⁾ and (EEC) No 2529/87⁽³⁾ and the second indent of Article 8 (1) of this Regulation shall apply to the stocks referred to in paragraph 1.

2. For the purpose of ensuring that this Article is applied, Member States shall organize an inventory of the stocks held by the holders concerned.

Article 8

1. For June 1988 Greece, Italy and Spain shall apply the following transitional measures:

— the co-responsibility levy in force on 31 May 1988 shall be collected when cereals other than maize and grain sorghum introduced into those three Member States from the other Member States, with the exception of Portugal, are released for consumption;

— when cereals other than maize and grain sorghum are consigned from one of those three Member States to another Member State, and when they are subsequently re-consigned, the document attesting the Community nature of the cereals shall bear one of the following entries, authenticated by the stamp of the customs office which issued the document:

— Cereales sometidos a la tasa de corresponsabilidad en virtud del Reglamento (CEE) n° 1432/88

— Korn, der er omfattet af medansvarsafgiften i henhold til forordning (EØF) nr. 1432/88

— Gemäß der Verordnung (EWG) Nr. 1432/88 der Mitverantwortungsabgabe unterliegendes Getreide

— Σιτηρά που υπόκεινται στην εισφορά συνυπευθυνότητας σύμφωνα με τον κανονισμό (ΕΟΚ) αριθ. 1432/88

— Cereals subject to the co-responsibility levy and covered by Regulation (EEC) No 1432/88

— Céréales assujetties au prélèvement de coresponsabilité conformément au règlement (CEE) n° 1432/88

— Cereali soggetti all'obbligo del prelievo di corresponsabilità conformemente al regolamento (CEE) n. 1432/88

— Granen waarvoor de medeverantwoordelijkheid-sheffing geldt overeenkomstig Verordening (EEG) nr. 1432/88

— Cereais sujeitos à taxa de co-responsabilidade em conformidade com o Regulamento (CEE) n° 1432/88.

2. From 1 July 1988, each Member State shall apply the following transitional measures:

— on the consignment of cereals not subject to the co-responsibility levy for which the declarations of consignment are accepted before 1 July 1988, and on any subsequent re-consignment, the document attesting the Community nature of the cereals shall bear one of the following entries:

— Declaración de expedición aceptada antes del 1 de julio de 1988 — Reglamento (CEE) n° 1432/88

— Forsendelsesangivelse, der er antaget inden den 1. juli 1988 — forordning (EØF) nr. 1432/88

— Vor dem 1. Juli 1988 angenommene Versanderkklärung — Verordnung (EWG) Nr. 1432/88

— Δήλωση αποστολής που έγινε αποδεκτή πριν από την 1η Ιουλίου 1988 — Κανονισμός (ΕΟΚ) αριθ. 1432/88

— Declaration of consignment accepted before 1 July 1988 — Regulation (EEC) No 1432/88

— Déclaration d'expédition acceptée avant le 1^{er} juillet 1988 — règlement (CEE) n° 1432/88

— Dichiarazione di spedizione accettata anteriormente al 1° luglio 1988 — regolamento (CEE) n. 1432/88

— Aangifte tot verzending aanvaard vóór 1 juli 1988 — Verordening (EEG) nr. 1432/88

— Declaração de expedição admitida antes de 1 de Julho de 1988 — Regulamento (CEE) n° 1432/88;

— the co-responsibility levy applicable on 30 June 1988 shall apply on the release for consumption of the cereals which are consigned from the other Member States with the exception of Portugal before 1 July 1988 or for which the document attesting their Community nature bearing the entry given in the first indent is presented.

Article 9

1. Member States shall adopt the additional measures necessary:

— to ensure that the co-responsibility levy is collected in accordance with this Regulation, and in particular control measures. Such controls may be conducted by spot checks;

— to ensure the application of the exception for seed grain provided for in Article 1 (1); to that end Member States may make provision for the application nationally, per cereal, of a coefficient expressing the ratio between the quantity of seed certified and sold and the quantity of seed purchased under a multiplication contract. They may also fix a minimum level of certification below which a seed merchant may no longer apply the standard coefficient referred to above. Where such a coefficient

⁽¹⁾ OJ No L 162, 18. 6. 1986, p. 18.

⁽²⁾ OJ No L 180, 4. 7. 1986, p. 19.

⁽³⁾ OJ No L 240, 22. 8. 1987, p. 13.

is applied, the Member State in question shall, at the end of the marketing year, update the coefficient to be applied in the following marketing year.

They may also require operators to provide any information in addition to that mentioned in the Annex.

2. Member States shall notify the Commission of the measures referred to in paragraph 1 before 1 August 1988. The Commission undertakes to confer beforehand with Member States which so request.

Article 10

Regulation (EEC) No 2040/86 shall be repealed on the date of application of this Regulation for the various Member States and the various products.

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

Done at Brussels, 26 May 1988.

Article 11

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

It shall apply:

- from 1 June 1988 in Greece, Italy and Spain in respect of all cereals other than maize and grain sorghum,
- from the second stage in Portugal,
- from 1 July 1988 in the other Member States and in the Member States listed in the first indent in respect of maize and grain sorghum.

For the Commission

Frans ANDRIESEN

Vice-President

ANNEX

Name :

Address :

hereby certifies having carried out one of the transactions as set out in Article 2 (1) of Commission Regulation (EEC) No 1432/88 ⁽¹⁾ on the following quantities of cereals in :

Quantity	Arrangements	Levy paid
	Subject to the co-responsibility levy Exempt from the co-responsibility levy in accordance with Regulation (EEC) No 1432/88 (certificate attached)	0

⁽¹⁾ OJ No L 131, 27. 5. 1988, p. 37.