

COMMISSION REGULATION (EEC) No 1431/93

of 10 June 1993

amending Regulation (EEC) No 120/89 laying down common detailed rules for the application of export levies and charges on agricultural products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats⁽¹⁾, as last amended by Regulation (EEC) No 2046/92⁽²⁾, and in particular Articles 19 (3) and 20 (3) thereof, and to the corresponding provisions of the other Regulations establishing a common organization of agricultural product markets,

Having regard to Council Regulation (EEC) No 2180/71 of 12 October 1971 on the general rules to be applied to the market in milk and milk products in the event of supply difficulties⁽³⁾, and in particular Article 2 (1) thereof,

Having regard to Council Regulation (EEC) No 1603/74 of 25 June 1974 on the imposition of an export charge on certain cereal, rice and milk-based products containing added sugar in the event of sugar supply difficulties⁽⁴⁾, and in particular Article 1 (3) thereof,

Having regard to Council Regulation (EEC) No 2747/75 of 29 October 1975 laying down general rules to be applied in the event of the cereals market being disturbed⁽⁵⁾, as last amended by Regulation (EEC) No 1766/92⁽⁶⁾, and in particular Article 4 (1) thereof,

Having regard to Council Regulation (EEC) No 1432/76 of 21 June 1976 laying down general rules to be applied in the event of the market in rice being disturbed⁽⁷⁾, and in particular Article 4 (1) thereof,

Having regard to Council Regulation (EEC) No 520/77 of 14 March 1977 on the imposition of an export charge on certain products processed from fruit and vegetables and

containing added sugar, in the event of sugar supply difficulties⁽⁸⁾, and in particular Article 1 (4) thereof,

Having regard to Council Regulation (EEC) No 1650/86 of 26 May 1986 on the refunds and levies applicable to exports of olive oil⁽⁹⁾, and in particular Article 6 thereof,

Whereas Commission Regulation (EEC) No 120/89⁽¹⁰⁾ lays down common detailed rules for the application of export levies and charges on agricultural products; whereas products subject to an export levy which are transported from one Member State to another by leaving the territory of the Community without the export formalities being completed must be placed under a surveillance procedure; whereas the risk of goods leaving the Community without the levies and charges being paid arises only for goods transported by sea; whereas a transit procedure is required for goods transported by land through third countries;

Whereas account should be taken of the changes in procedure introduced from 1 January 1993 by Council Regulation (EEC) No 2726/90 of 17 September 1990 on Community transit⁽¹¹⁾, Commission Regulation (EEC) No 1214/92 of 21 April 1992 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure⁽¹²⁾, as amended by Regulation (EEC) No 3712/92⁽¹³⁾, and Commission Regulation (EEC) No 3269/92 of 10 November 1992 laying down certain implementing provisions of Articles 161, 182 and 183 of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, as regards the export procedure and re-export and goods leaving the customs territory of the Community⁽¹⁴⁾;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the relevant Management Committees,

HAS ADOPTED THIS REGULATION:

Article 1

Articles 7 to 10 of Regulation (EEC) No 120/89 are hereby replaced by the following:

⁽¹⁾ OJ No 172, 30. 9. 1966, p. 3025/66.

⁽²⁾ OJ No L 215, 30. 7. 1992, p. 1.

⁽³⁾ OJ No L 231, 14. 10. 1971, p. 1.

⁽⁴⁾ OJ No L 172, 27. 6. 1974, p. 9.

⁽⁵⁾ OJ No L 281, 1. 11. 1975, p. 82.

⁽⁶⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽⁷⁾ OJ No L 166, 25. 6. 1976, p. 39.

⁽⁸⁾ OJ No L 73, 21. 3. 1977, p. 26.

⁽⁹⁾ OJ No L 145, 30. 5. 1986, p. 8.

⁽¹⁰⁾ OJ No L 16, 20. 1. 1989, p. 19.

⁽¹¹⁾ OJ No L 262, 26. 9. 1990, p. 1.

⁽¹²⁾ OJ No L 132, 16. 5. 1992, p. 1.

⁽¹³⁾ OJ No L 378, 23. 12. 1992, p. 15.

⁽¹⁴⁾ OJ No L 326, 12. 11. 1992, p. 11.

Article 7

Once the export declaration lodged in respect of products as referred to in Article 2 (a) has been accepted, the latter shall be deemed no longer to be covered by Article 9 (2) of the Treaty and shall accordingly move in accordance with Article 3 (2) (c) of Council Regulation (EEC) No 2726/90 (*).

Article 8

1. Where products subject to an export levy move between two Member States in accordance with Title IX of Commission Regulation (EEC) No 1214/92 (**), paragraphs 2 and 3 shall also apply.

2. The office of departure within the meaning of Regulation (EEC) No 2726/90 shall take the necessary steps to ensure that the export levy referred to at (c) is collected, where

- (a) an internal Community transit document giving an office belonging to a Member State as the office of destination does not contain the entry referred to in Article 65 of Regulation (EEC) No 1214/92 because the product concerned was not subject to an export levy when the internal Community transit declaration was authenticated; and
- (b) under the agreement between the European Economic Community and the countries of the European Free Trade Association on common transit arrangements, that product is presented at an office of destination in an EFTA country; and
- (c) an export levy introduced after the date on which the internal Community transit declaration was authenticated was in force on the date on which the product was presented at the office of destination.

3. If the exporter shows to the satisfaction of the competent authority that the goods left the customs territory of the Community on a date when no export levy or a levy lower than that mentioned in paragraph 2 was applicable, no levy or, where appropriate, the lower levy shall be collected.

4. Where products subject to an export levy do not move between two Member States in accordance with Title IX of Regulation (EEC) No 1214/92 Article 31 of

Commission Regulation (EEC) No 3269/92 (***) shall apply.

Article 9

1. A security shall be lodged in respect of products moving as provided for in Title IX of Regulation (EEC) No 1214/92 or Article 31 of Regulation (EEC) No 3269/92, in order to ensure that the export levy payable is charged if such products do not re-enter the customs territory of the Community; this security shall be lodged in accordance with Article 68 (2) of Regulation (EEC) No 1214/92 or in like manner where Article 31 of Regulation (EEC) No 3269/92 applies.

2. As soon as proof is furnished in the Member State of departure that the products have re-entered the customs territory of the Community, the security shall be released in proportion to the quantities in respect of which such proof is furnished.

Article 10

Where a product is placed under one of the simplified procedures set out in Chapter I of Title X of Regulation (EEC) No 1214/92 for carriage to a station of destination or for delivery to a recipient in the customs territory of the Community, the office of departure may not authorize any variation of the contract of carriage allowing carriage to end outside the said customs territory unless it has taken the necessary steps to ensure that the export levy payable is collected. In such cases, the export levy rate applicable shall be the rate in force on the date on which the declaration of export to third countries is accepted by the office of departure.

(*) OJ No L 262, 26. 9. 1990, p. 1.

(**) OJ No L 132, 16. 3. 1992, p. 1.

(***) OJ No L 326, 12. 11. 1992, p. 11.

Article 2

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

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

Done at Brussels, 10 June 1993.

For the Commission

René STEICHEN

Member of the Commission