JUDGMENT OF THE COURT
5 MAY 1977 [1]

Koninklijke Scholten Honig N.V.
v Council and Commission of the European Communities

Case 101/76

Measures adopted by an institution — Regulation — Concept

A regulation is a measure which applies to objectively determined situations and produces legal effects with regard to categories of persons regarded generally and in the abstract.
The nature of a measure as a regulation is not called in question by the possibility of determining more or less precisely the number or even the identity of the persons to whom it applies at a given moment as long as it is established that it is applied by virtue of an objective legal or factual situation defined by the measure in relation to the objective of the latter.
The fact that a legal provision may have different actual effects for the various persons to whom it applies is not inconsistent with its nature as a regulation when that situation is objectively defined.

In Case 101/76

KONINKLIJKE SCHOLTEN HONIG N.V. and its subsidiaries, aan de Kabelweg, Amsterdam, represented and assisted by P. C. van den Hoek and D. J. Gijlstra of the Amsterdam Bar, with an address for service in Luxembourg at the Chambers of J. C. Wolter, 2, Rue Goethe,

applicant,

v

COUNCIL OF THE EUROPEAN COMMUNITIES, represented by Daniel Vignes, Director in its Legal Department, and assisted by its Legal Adviser, Gijsbertus Peeters, with an address for service in Luxembourg at the office of J. N. van den Houtten, Director of the Legal Department of the European Investment Bank, 2, Place de Metz,

defendant,

1 — Language of the Case: Dutch.

and

COMMISSION OF THE EUROPEAN COMMUNITIES, represented by its Legal Adviser, J. H. J. Bourgeois, with an address for service in Luxembourg at the office of M. Cervino, Legal Adviser, Bâtiment Jean Monnet, Kirchberg,

defendant,

Application at the present stage of the proceedings concerning the admissibility of an application for the annulment of Article 2 of Council Regulation (EEC) No 1862/76 of 27 July 1976 (OJ 1976, L 206, p. 3) amending Regulation (EEC) No 2742/75 on production refunds in the cereals and rice sectors (OJ 1975, L 281, p. 57) and Commission Regulation (EEC) No 2158/76 of 31 August 1976 laying down rules for the application of the Council regulation (OJ 1976, L 241, p. 21),

THE COURT

composed of: H. Kutscher, President, A. M. Donner and P. Pescatore (Presidents of Chambers), J. Mertens de Wilmars, M. Sørensen, Lord Mackenzie Stuart, A. O'Keeffe, G. Bosco and A. Touffait, Judges,

Advocate-General: G. Reischl
Registrar: A. Van Houtte

gives the following

JUDGMENT

Facts

The facts and the arguments of the parties put forward during the written procedure may be summarized as follows:

I — Facts and procedure

1. Facts

This case concerns a sweetening agent known as glucose with a high fructose content or else as isoglucose or isomerose.

Glucose with a high fructose content is a product which is manufactured from any type of starch but most often from maize. Apparently it has properties analogous to those of invert sugar, that is sugar syrup used in the manufacture of foodstuffs. The development of this product began in the United States, a country which has a sugar deficit but a surplus of cereals.

The manufacture of this product has become profitable as a result of the rise in the price of sugar and the shortage of that product. In the United States it already represents a large proportion of the industrial consumption of sugar.

In the Common Market, through the action of the Community production refund for starch, the manufacture of glucose with a high fructose content has also become profitable and might well constitute a threat to the sugar industry. Three or four companies and their subsidiaries at present manufacture this product. Others are interested in its manufacture. According to the applicant, and the Council does not contest the point at this stage, there is a technical and economic threshold with the result that the latter companies will not be able to manufacture this product for two years.

It follows from the file that the sugar industry, which feels threatened, has brought the matter before the Community authorities.

The latter, by means of the two regulations in question, have reduced the amount of the production refund for starch used in the manufacture of glucose with a high fructose content for the 1976/77 marketing year and have provided for it to be completely abolished for the 1977/78 marketing year.

The most important manufacturer of glucose with a high fructose content, Koninklijke Scholten Honig N.V., has, by means of an application lodged at the Court on 20 October 1976, requested the annulment of the Community provisions which provide for the reduction and abolition of the production refunds.

The Council and the Commission have raised an objection of inadmissibility to this request for annulment, based in particular on the general nature of the measures in question.

2. Community provisions

Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (OJ 1975, L 281, p. 1) states that

'in view of the special market situation for cereal starch, potato starch and glucose produced by the "direct hydrolysis" process it may prove necessary to provide for a production refund of such a nature that the basic products used by this industry can be made available to it at a lower price than that resulting from the application of the system of levies and common prices',

and provides in Article 11 that:

'1. A production refund may be granted:
   (a) for maize and common wheat used in the Community for the manufacture of starch;
   (b) for potato starch;
   (c) for maize groats and meal used in the Community for the manufacture of glucose by direct hydrolysis;
2. ......
3. The Council, acting by a qualified majority on a proposal from the Commission, shall adopt rules for the application of this article and fix the amount of the production refund'.

In application of this provision, the Council, by means of Regulation (EEC) 2742/75 of 29 October 1975 (OJ, L 281, p. 57), adopted implementing rules and fixed the amount of the production refund at 10·00 units of account per metric ton on maize used for the manufacture of starch, 16·30 units of account per metric ton on common wheat used for the manufacture of starch and 12·30 units of account per metric ton on broken rice used for the manufacture of starch.

By Regulation (EEC) No 1862/76 of 27 July 1976 (OJ of 31. 7. 1976, L 206, p. 3) the Council amended Regulation No 2742/75.

The recital in the preamble to this regulation reads as follows:

'Whereas Council Regulation (EEC) No 2742/75 of 29 October 1975 on production refunds in the cereals and rice sectors fixes the amount of the production refunds; whereas in view of the situation which will exist as from the beginning of the 1976/77 marketing year, particularly as a result of the application for that marketing year of common prices for cereals and rice, it is necessary to increase the production refunds; whereas however, given the objectives of the production refund system, such an increase should not be retained in the case of products used in the manufacture of glucose having a high fructose content; whereas the best method of implementing a measure of this type is to provide for recovery from the manufacturers concerned of the amount of the increase in production refunds according to the product used.'

Under Article 1, the refunds are to be increased and fixed at the following rates:
— 14 units of account per metric ton on maize used for the manufacture of starch;
— 20 units of account per metric ton on common wheat used for the manufacture of starch; and
— 17·20 units of account per metric ton on broken rice used for the manufacture of starch.

Under Article 2 of that regulation, a new article, Article 5a, is added to Regulation (EEC) No 2742/75, reducing the production refund for only one product processed from starch, glucose having a high fructose content. In fact the amount of the refund for starch processed into this product is maintained at the level of that of the previous marketing year and is to be totally abolished as from the 1977/78 marketing year.

Under Article 5a (3), the Member States must recover from manufacturers of glucose having a high fructose content the difference between the amount of the production refund for starch processed into glucose having a high fructose content and the amount for starch used for any other purpose.

By Regulation (EEC) No 2158/76 of 31 August 1976 laying down rules for the application of Regulation (EEC) No 2742/75 (OJ L 241, p. 21), the Commission adopted implementing provisions.

3. Procedure

The application lodged at the Court on 20 October contests the legality of Article 2 of Council Regulation (EEC) No 1862/76 and of the implementing regulation of the Commission.

By a document registered at the Court on 29 October 1976, the Council raised an objection of inadmissibility against the conclusions contained in the application.

By a document lodged at the Court on 22 November 1976, the Commission also raised an objection of inadmissibility.

II — Conclusions of the parties

The Council and the Commission of the European Communities contend that the Court should:
— Declare Application 101/76 inadmissible and order the applicant to bear the costs;

The applicant claims that the Court should:
— Declare its application admissible.

III — Submissions and arguments of the parties

The Council raises two submissions of inadmissibility: that the application is out of time and that the measure is of a general nature.

As regards the application's being out of time, it maintains that the application

should have been registered at the latest, having regard to the extension of time limits on account of distance, on 6 October 1976. Since it was not lodged until 20 October, the application is out of time. Since the applicant may still contest the implementing regulation of the Commission by putting forward an objection of illegality with regard to the Council regulation, on the basis of Article 184, the Council leaves the matter to the Court's discretion.

As to the submission based on the general nature of the measure adopted by the Council, the latter maintains, with regard to the facts, that it is clear from the documents produced by the applicant that undertakings in seven Member States are likely to be affected by these regulations either because they at present manufacture glucose having a high fructose content or because they might possibly manufacture it.

The Council claims that the contested regulations cannot in fact be considered as decisions taken in the form of regulations and that they are not of direct and individual concern to the applicants. In any case, the application has only been lodged by one of those concerned by this group of decisions while others, without necessarily approving it, do not contest it. This weakens the applicant's position.

The applicant is not concerned either directly or individually.

The Council first of all examines the case-law of the Court on the interpretation of the word 'individually': Joined Cases 16 and 17/62, *Producteurs de Fruits* v *Council* [1962] ECR 471, Case 25/62, *Plaumann* v *Commission of the EEC* [1963] ECR 95, Case 1/64, *Glucoseries Réunies* v *Commission of the EEC* [1964] ECR 413 and Case 40/64, *Sgarlata* v *Commission of the EEC* [1965] ECR 215, in which applications lodged by individuals were held to be inadmissible.

It is unimportant that the applicant is the only undertaking which is in fact affected by the Community provision since the position is that the provision is intended to have a general effect. Persons other than those to whom a decision is addressed may only claim to be individually concerned if that decision affects them by reason of certain attributes which are peculiar to them, or by reason of circumstances in which they are differentiated from other persons, and by virtue of these factors distinguishes them individually just as in the case of the person addressed.

The Council then examines the small number of judgments in which the Court has acknowledged that a measure adopted by the Commission or the Council was of individual concern to persons: Joined Cases 106 and 107/63, *Alfred Toepfer and Getreide-Import Gesellschaft* v *Commission of the EEC* [1965] ECR 405, Case 62/70, *Bock* v *Commission* [1971] ECR 897, Joined Cases 41 to 44/70, *International Fruit Company* v *Commission* [1971] ECR 411 and Case 100/74, *Société CAM* v *Commission* [1975] ECR 1393.

An analysis of this case-law leads the Council to the conclusion that a regulation is only considered to be of individual concern to applicants if they show that that regulation is in fact a decision addressed to them. The typical case is that in which a regulation refers to a fixed and known number of traders identified by reason of an individual course of action.

The number, however limited, of traders concerned by Community rules cannot serve as a criterion for the purposes of the assessment of the nature of the measure, regulation or decision. It is unimportant that at the date on which the measure is adopted or subsequently it is possible to determine the number or even the identity of the persons to whom it applies.

In the present case, the applicant company is affected because it belongs to a class which has been objectively defined by measures which apply to the products which it manufactures. It is therefore not affected merely because of its capacity as a manufacturer of glucose having a high fructose content, that is, because of an industrial activity which, although very specialized and carried out by a small number of companies, may at any time be carried out by any person and is therefore not such as to differentiate the applicant from all other persons and therefore distinguish him individually just as in the case of the person addressed.

The purely numerical criterion cannot be used for the purposes of determining whether a measure is a regulation or a decision: Case 6/68, *Zuckerfabrik Watenstedt* v *Council* [1968] ECR 409 and Case 64/69, *Compagnie Française Commerciale* v *Commission* [1970] ECR 221.

The regulations in question aim to regulate production refunds affecting certain products in the cereals and rice sectors and, consequently, potential traders carrying on their activity in these fields. Only the 'criterion of intention' should be used to acknowledge that a regulation is in reality only an individual decision. The fact that advanced technology is required in order to manufacture the products in question and the fact that this process is patented and that inevitably some time will elapse before other undertakings can manufacture that product are not relevant in order to prove in any way an individual interest in this case and therefore the existence of a group of decisions within the contested regulations.

Finally the Council claims that in refusing to acknowledge that rules concerning the regulation of the common organization in the agricultural sector are in the nature of regulations only because they concern a product because of a factual situation which differentiates it from other persons, the concept of decision would be made so wide as to jeopardize the system of the Treaty, which only permits an application for annulment to be brought by any person against an individual decision which affects him as the person to whom it is addressed or against a measure which affects him as in the case of such persons.

With regard to the word 'directly', an examination of the case-law of the Court leads to the conclusion that in the present case the applicant is not directly concerned. In fact, this case involves provisions empowering Member States to recover from the manufacturers concerned the amounts of the refunds. The manufacturers are therefore not directly affected by the regulations of the Council and of the Commission in question but only indirectly through the abovementioned national measures.

The fact that the part played by the Member States is restricted to mere implementing measures is not sufficient to show that the applicants have a direct interest. The Council states that with regard to the cases in which the Court has acknowledged that persons were 'directly concerned', this was so in relation to the contested measure in a specific factual situation. The applicants had either lodged an application for import certificates or licences, or else distinguished themselves from another group of traders.

The concept of 'direct applicability' contained in Article 189 of the Treaty must not be confused with the words 'of direct ... concern' contained in the second paragraph of Article 173. The expression 'of direct ... concern' within the meaning of the second paragraph of Article 173 means that the applicant must be specially affected because of a specific factual situation. This specific factual situation most often stems from

the individual course of action pursued by the person concerned.

In this case, the applicant is in no way in such a situation. It is only concerned by the regulations which it contests because it manufactures products to which the measures apply. In addition, it is not the only manufacturer of that product. At the most it is possible to say that it is 'passively' concerned as are, in the great majority of cases, the natural or legal persons to whom a body of legislation applies.

Submissions and arguments of the Commission

The Commission joins the Council in its application for a decision on the admissibility of the application without going into the substance of the case. As regards the nature of the two measures, there is no argument which enables the Commission regulation to be treated differently from that of the Council with regard to admissibility.

Therefore the Commission refers for the purposes of its defence to the submissions in defence put forward by the Council. If the Court does not consider that the two regulations are *in pari materia* and accepts the application on a procedural issue put forward by the Council but not that put forward by the Commission, the latter requests that the Court should not dismiss its objection but reserve its decision for the final judgment.

Reply of the applicant

In its reply, the applicant puts forward the following arguments:

With regard to the application's being lodged out of time, the fact that the applicant maintains that the Council regulation does not in fact constitute a genuine regulation does not however mean that for the purposes of the assessment of the periods within which applications must be lodged, the rule laid down in Article 81 (1) of the Rules of Procedure does not apply. In fact the applicant was only able to learn of the so-called regulation after its publication in the Official Journal. Therefore, as far as the applicant was concerned, the period for lodging an application only started to run on 15 August 1976, in other words on the fifteenth day after publication in the Official Journal. By adding to that date two months and, in addition, the six days to which it is entitled under the decision on the extension of time limits on account of distance, the applicant arrives at 21 October 1976. Since the application was entered in the Court Register on 20 October 1976 it is not therefore out of time.

As for the submissions based on the general nature of the measure, the applicant claims that the two regulations in question are only in part in the nature of regulations; in reality the remaining part must be considered as a group of individual decisions adopted by the Council and the Commission which, although taken in the form of regulations, each affect the legal situation of the applicant and of a certain number of undertakings established in the Community which are placed in an identical situation. There is in the Community only a restricted number of manufacturers of glucose having a high fructose content and, having regard to the necessary investments, it is impossible to increase their present number rapidly; moreover, the knowledge necessary for this purpose is at present and will still be protected by patents.

The applicant explains that all the businesses which at present manufacture the product in question belong to one of the four groups of undertakings. In this sense the applicant maintains that there are only four undertakings manufacturing the product in question.

The applicant maintains that the measures taken by the Council affect it legally by reason of a factual situation in which it is differentiated from all other persons and which distinguishes it individually in the same way as the person to whom a decision is addressed.

The applicant is individually concerned if the decision affects it by reason of certain attributes which are peculiar to it or by reason of circumstances in which it is differentiated from all other persons and which by virtue of these factors distinguish it individually.

The fact that at the date on which the Council and the Commission adopted their measure there was in the Community only a very limited number of known undertakings engaged in the manufacture of glucose with a high fructose content strengthens the argument of the applicant that the measure adopted affected it and the other undertakings in question individually.

When the Council and the Commission adopted the contested measure they knew or at least were perfectly able to know which undertakings were manufacturing glucose with a high fructose content in the Community. In fact, the correspondence produced by the Council proves this. The Council and the Commission adopted the contested measure in particular for the purpose of preventing the number of manufacturers of glucose with a high fructose content from increasing in the long term.

An examination of the legislative procedure used by the Council and the Commission in order to apply the criterion of intention necessarily leads to the same conclusion.

Council Regulation (EEC) No 1862/76 lays down rules for a single derived product which are completely unrelated to the basis of the rules in the starch sector. By this measure, the Council has made an exception with regard to a single end product, glucose with a high fructose content. Since it has distinguished a single end product individually, the Council has by that very fact distinguished the manufacturers of that product individually.

Within the context of the market in starch, the legal situation of the manufacturers of glucose with a high fructose content is altered in relation to that of the rest of the industry. The measure in question entails legal consequences solely and exclusively for manufacturers of glucose with a high fructose content.

The fact that they are individually distinguished in this way is moreover particularly emphasized by the fact that on 4 October 1976 the Commission organized a hearing in order to discuss the problems connected with glucose with a high fructose content. The Commission did not issue an open invitation to this hearing worded in general terms but invited *inter alia* the representatives of the clearly defined group of manufacturers of glucose with a high fructose content.

The applicant refers to the opinion of the Advocate-General in Case 6/68, *Zuckerfabrik Watenstedt* v *Council* [1968] ECR 420 and 421. By analogy with the point of view put forward by the Advocate-General in this case, the applicant considers that the Council's measure concerns it because of a 'special situation' which differentiates it from all other persons, in particular because of its manufacturing activities, that is, the manufacture of glucose with a high fructose content which it carries out at the same time as a very clear and restricted number of other undertakings in the Community, and that the amendment of the refund system has caused it damage.

The applicant is of the opinion that the level of technology required constitutes one of the factors which give the

applicant certain special characteristics and that it is in a factual situation which differentiates it from other persons and by virtue of these factors distinguishes it individually just as in the case of the person to whom the measure is addressed.

The applicant is also directly concerned. The wording of Article 5a (3) of Regulation No 2742/75 leaves the Member States no discretion and action taken by them only constitutes a purely executive measure. In its capacity as a manufacturer of glucose with a high fructose content, the applicant is consequently directly concerned by the contested measure and its application is admissible.

Oral procedure

At the hearing on 1 March 1977 the parties presented oral argument. Daniel Vignes, on behalf of the Council, asked the Court if it would kindly consider its submission relating to the belated nature of the application as null and void. In fact, the Council had made a mistake of arithmetic.

The Advocate-General delivered his opinion at the hearing on 22 March 1977.

Decision

1 The application, which was entered in the Court Register on 20 October 1976, seeks the annulment of Article 2 of Council Regulation (EEC) No 1862/76 of 27 July 1976 amending Regulation (EEC) No 2742/75 on production refunds in the cereals and rice sectors (OJ 1976, L 206, p. 3) and Commission Regulation (EEC) No 2158/76 of 31 August 1976 laying down rules for the application of the Council regulation (OJ 1976, L 241, p. 21).

2 The Council takes the view that the application is inadmissible in so far as it is directed against Regulation No 1862/76, because it is brought against a measure of general application which does not concern the applicant directly and individually, and raises this objection before any discussion of the substance of the case.

3 The Commission considers that the question of the admissibility of the application arises in identical terms with regard to Regulation No 1862/76 and Regulation No 2158/76 since these two regulations are both in the nature of a legislative provision of the type referred to in the second paragraph of Article 173 of the EEC Treaty.

4 For the purposes of its defence it expressly adopts the submissions put forward in the Council's defence.

5 Article 173 of the EEC Treaty empowers a natural or legal person to contest a decision addressed to that person or a decision which, although in the form of a regulation or a decision addressed to another person, is of direct and individual concern to the former.

6 The objective of this provision is in particular to prevent the Community institutions from being in a position, merely by choosing the form of a regulation, to exclude an application by an individual against a decision which concerns him directly and individually.

7 The choice of form cannot change the nature of the measure.

8 In order to make a decision as to the admissibility of the application it is therefore necessary to examine whether the contested measures are regulations or decisions within the meaning of Article 173 of the Treaty.

9 By virtue of the second paragraph of Article 189 of the Treaty the criterion for distinguishing between a regulation and a decision is whether the measure at issue is of general application or not.

10 The nature of the contested measures must therefore be studied and in particular the legal effects which it is intended to or does actually produce.

11 It is necessary in this connexion to consider the provisions in question in the context of the rules on production refunds for starches.

12 According to the ninth recital of the preamble to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (OJ 1975, L 281, p. 1) 'In view of the special market situation for cereal starch, potato starch and glucose produced by the "direct hydrolysis" process it may prove necessary to provide for a production refund of such a nature that the basic products used by this industry can be made available to it at a lower price than that resulting from the application of the system of levies and common prices.'

13 Article 11 (1) of the regulation provides that a production refund may be granted for maize and common wheat used in the Community for the manufacture of starch.

14 In application of this provision, the Council, by Regulation (EEC) No 2742/75 of the same date (OJ 1975, L 281, p. 57), fixed the amount of the production refund.

15 By Regulation (EEC) No 1862/76 of 27 July 1976 the Council amended Regulation No 2742/75, having regard to the fact that 'in view of the situation which will exist as from the beginning of the 1976/1977 marketing year, particularly as a result of the application for that marketing year of common prices for cereals and rice, it is necessary to increase the production refunds; ... however, given the objectives of the production refund system, such an increase should not be retained in the case of products used in the manufacture of glucose having a high fructose content; ... the best method of implementing a measure of this type is to provide for recovery from the manufacturers concerned of the amount of the increase in production refunds according to the product used'.

16 Under Article 1 of that regulation, the refunds are to be increased and, at the same time, under Article 2 of that regulation, adding a new article, Article 5a, to Regulation (EEC) No 2742/75, the production refund is reduced for only one product processed from starch, glucose having a high fructose content.

17 Under that article, the amount of the refund for starch processed into this product is maintained at the level of that of the previous marketing year and is to be totally abolished as from the 1977/1978 marketing year.

18 Under the new Article 5a (3), the Member States must recover from manufacturers of glucose having a high fructose content the difference between the amount of the production refund for starch processed into glucose having a high fructose content and the amount for starch used for any other purpose.

19 Therefore, in the case of products used subsequently for the manufacture of glucose having a high fructose content, Article 2 of Regulation No 1862/76, by using the expedient of 'recovery', in fact refuses the increase in the production refund for the 1976/1977 marketing year and abolishes it as from the following marketing year.

20 A regulation which provides for the reduction of a production refund for a whole marketing year with regard to a certain product processed from cereals and rice and for its complete abolition from the following marketing year is

by its nature a measure of general application within the meaning of Article 189 of the Treaty.

21 It in fact applies to objectively determined situations and produces legal effects with regard to categories of persons regarded generally and in the abstract.

22 It only affects the applicant by virtue of its capacity as a producer of glucose having a high fructose content without any other specification.

23 Moreover, the nature of a measure as a regulation is not called in question by the possibility of determining more or less precisely the number or even the identity of the persons to whom it applies at a given moment as long as it is established that it is applied by virtue of an objective legal or factual situation defined by the measure in relation to the objective of the latter.

24 Moreover, the fact that a legal provision may have different actual effects for the various persons to whom it applies is not inconsistent with its nature as a regulation when that situation is objectively defined.

25 To refuse to acknowledge that rules on production refunds amounted to a regulation only because they concerned a specific product and to take the view that such rules affected the manufacturers of that product by virtue of circumstances which differentiated them from all other persons would enlarge the concept of a decision to such an extent as to jeopardize the system of the Treaty which only permits an application for annulment to be brought by any person against an individual decision which affects him as the person to whom it is addressed or against a measure which affects him as in the case of such a person.

26 For the same reasons it is necessary to sustain the objection raised by the Commission.

27 It follows that the application must be dismissed as inadmissible.

Costs

28 Under Article 69 (2) of the Rules of Procedure the unsuccessful party shall be ordered to pay the costs if they have been asked for.

29 The applicant has failed in its submissions.

30 It must therefore be ordered to bear the costs.

On those grounds,

THE COURT

hereby:

1. **Dismisses the application as inadmissible;**
2. **Orders the applicant to bear the costs.**

Kutscher Donner Pescatore Mertens de Wilmars Sørensen

Mackenzie Stuart O'Keeffe Bosco Touffait

Delivered in open court in Luxembourg on 5 May 1977.

A. Van Houtte
Registrar

H. Kutscher
President

OPINION OF MR ADVOCATE-GENERAL REISCHL DELIVERED ON 22 MARCH 1977 [1]

Mr President,
Members of the Court,

The case with which we are dealing today is concerned with rules relating to the grant of subsidies, so-called production refunds, on the manufacture of a product obtained from maize, common wheat and potato starch, namely glucose with a high fructose content.

Article 11 of Council Regulation No 2727/75 on the common organization of the market in cereals (OJ L 281 of 1. 11.

1 — Translated from the German.