3. The proportion of cereal products contained in compound feeding-stuffs within the meaning of Regulations Nos 661/72 and 1121/72 must be determined by taking account of each of the ingredients of the compound feeding-stuffs which in themselves confer entitlement to the refunds, since each of those ingredients may itself be derived from the working or processing of cereals by a process involving a separate production technique.

In Case 145/81

REFERENCE to the Court of Justice under Article 177 of the EEC Treaty by the Bundesfinanzhof [Federal Finance Court] for a preliminary ruling in the proceedings pending before that court between

HAUPTZOLLAMT [Principal Customs Office] HAMBURG-JONAS

and

LUDWIG WÜNSCHE & CO.,

on the interpretation of Commission Regulations (EEC) Nos 661/72 of 29 March 1972 and 1121/72 of 29 May 1972 determining the export refunds payable in respect of cereal-based compound feeding-stuffs,

THE COURT (Second Chamber)

composed of: O. Due, President of Chamber, A. Chloros and F. Grévisse, Judges,

Advocate General: P. VerLoren van Themaat
Registrar: J. A. Pompe, Deputy Registrar

gives the following

JUDGMENT

Facts and Issues

The facts of the case, the course of the procedure and the observations submitted under Article 20 of the Protocol on the Statute of the Court of Justice of the EEC may be summarized as follows:

I — Facts and procedure

Ludwig Wünsche & Co. exported to the United Kingdom on 27 April and 7 June 1972, that is to say before the accession of the United Kingdom to the Communities, two consignments of compound feeding-stuffs which, according to the declaration which it made at the time, consisted of:

"66% barley flour, other,
20% barley husks, milled,
12% potato-starch,
1% mixed minerals,
1% molasses."

At the material time both those transactions were within the scope of Regulations Nos 661/72 and 1121/72 and Wünsche applied for refunds under those regulations.

The Hauptzollamt later discovered that the "barley flour, other" was a mixture of ground barley and dust from the hulling of barley and thereupon demanded repayment of DM 89 175.33 out of a total reimbursement of DM 102 895.49 which it had initially granted to Wünsche by way of refund. The Hauptzollamt had found that the "barley flour, other" consisted of a mixture of ground barley (22.7%) and dust from the hulling of barley (77.3%) arising from the first and second hulling in the production of hulled barley. Since, in the Hauptzollamt's opinion, "dust from the hulling of barley" was a by-product in the production of hulled barley, it could not be regarded as a cereal product within the meaning of the regulations in question. It therefore refused to consider the mixture of barley flour and dust from the hulling of barley as a homogeneous product.

The Hauptzollamt lodged an appeal with the Bundesfinanzhof against the decision of the Finanzgericht [Finance Court] Hamburg which had agreed with Wünsche's reasoning and accepted that dust from the hulling of barley derived from the first and second hulling was to be regarded as a homogeneous cereal product, in the same way as ground barley, within the meaning of the aforesaid regulations.

In view of the fact that an interpretation of Community secondary legislation was called for, the Bundesfinanzhof stayed the proceedings and, by order of 12 May 1981, lodged at the Registry of the Court of Justice on 9 June 1981 referred the following four questions to the Court for a preliminary ruling:

"1. In determining the proportion of cereal products contained in compound feeding-stuffs within the meaning of Regulations (EEC) Nos 661/72 and 1121/72 of the Commission, is account to be taken also of products resulting from the polishing or hulling, and not the grinding, of cereal grains?

2. Is the proportion of cereal products contained in compound feeding-stuffs within the meaning of the aforementioned regulations to be determined in relation to the total ingredients in the compound feeding-stuffs resulting from the working or processing of cereals?

3. If the second question is answered in the negative: can the term 'cereal products' within the meaning of the said regulations include a preparatory mixture of ground barley and so-called 'dust from the hulling of barley'?

4. If the first question is answered in the affirmative and the third question in the negative: must the dust arising from each polishing or hulling process in the production of hulled barley, even split or crushed (Gerstengraupen), be taken into account separately in determining the proportion of cereal products contained in compound feeding-stuffs within the meaning of the said regulations?"

In view of the fact that no Member State or institution of the Communities, being a party to the proceedings, had requested that the case be decided in plenary session, the Court, by order of 25 November 1981, assigned the case to the Second Chamber pursuant to Article 95 (1) and (2) of the Rules of Procedure.

In accordance with Article 20 of the Protocol on the Statute of the Court of Justice, written observations were lodged by Ludwig Wünsche & Co., represented by Modest and Partners, and by the Commission of the European Communities, represented by Jörn Sack and Thomas Van Rijn, Members of its Legal Department, and assisted by Rolf Streckmann, tax adviser.

On hearing the report of the Judge-Rapporteur and the views of the Advocate General, the Second Chamber of the Court decided to open the oral procedure without any preparatory inquiry.

II — Written observations submitted under Article 20 of the Protocol on the Statute of the Court of Justice of the EEC

1. *Wünsche* emphasizes, recalling the factual details of the case, that both practice and expert opinion militate in favour of its argument that the preparatory mixture "barley flour, other" in question constitutes by itself the product classified under tariff heading 11.02 because it has a starch content which exceeds 45% by weight and an ash content not exceeding 3% by weight.

Furthermore, it observes that by adopting Regulations Nos 661/72 and 1121/72, which were applicable at the time of exportation, the Commission excluded residues resulting from the working of cereals, referred to under heading 23.02 of the Common Customs Tariff as ingredients of compound feeding-stuffs, in respect of which refunds may be granted, although such products are also covered by Annex A to Regulation No 120/68 of the Council and, accordingly, qualify, in principle, for a refund.

Wünsche points out that in substance the first question seeks to ascertain whether the method by which the cereal is worked or processed is decisive in connection with the classification for tariff purposes of the products resulting therefrom. It takes the view, in that regard, that, according to the consistent case-law of the Court, such processes have no bearing on the rate of duty charged on goods or on their classification for tariff purposes. It observes in particular that in Case 80/72 (*Koninklijke Lassiefabrieken* v *Hoofdproduktschap voor Akkerbouwprodukten* [1973] ECR 635) the Court referred to a note in the annex to Regulation No 1052/68 which states that:

"Inclusion under this heading [headings 11.01 and 11.02] is subject to the condition that the product in question has a starch content exceeding 45% and an ash content not exceeding . . . 3% for products based on barley . . ."

and concluded, in the undertaking's opinion, that the crucial factor was the starch and ash content of the product in question. It adds that the Explanatory Notes to the Brussels Nomenclature lead to the same conclusion.

According to Wünsche, it must be borne in mind that barley flours are generally obtained by sifting residues from the production of hulled barley, that such meals are milled products arising from hulling and not from grinding and that consequently the production of barley flour by hulling is normal practice. Thus, it is also possible to state that dust from the hulling of barley or a preparatory mixture containing dust from the hulling of barley cannot come within tariff heading 23.02 if the starch content is in excess of 45% and the ash content is below 3%.

Wünsche points out that the second question seeks to ascertain whether all the cereal ingredients contained in the feeding-stuff in question must be considered together, apart from the preparatory mixture called "barley flour, other". In that connection, it maintains that, for the exporter, only those types of product which are in existence at the time of manufacture and are added at that time may form the subject-matter of a declaration on the composition of the feeding-stuff and that the different types of product used in its manufacture must be declared separately, broken down "by tariff headings" (Article 2 (1) of Regulation No 1913/69). Therefore, in reply to the second question, it proposes the following answer:

"The proportion of cereal products used in the composition of compound feeding-stuffs, within the meaning of Regulations Nos 661/72 and 1121/72, must be determined not on the basis of all the ingredients contained in the compound feeding-stuff, in the form which it takes after the working or processing of the cereals, but by reference to the products — broken down by tariff headings — which are already in existence at the time of manufacture and are subsequently used and applied at that time as specific ingredients of the compound feeding-stuff."

On the basis of those observations, Wünsche also replies to the third question by maintaining that a cereal product, within the meaning of the said regulations, may also be derived from a preparatory mixture of milled barley and dust from the hulling of barley, in so far as it was already in existence at the time when the compound feeding-stuff was manufactured, fell at that stage within tariff heading 11.01 or 11.02 and was subsequently actually used in the manufacture of the compound feeding-stuff. Composite products may also be regarded as cereal products provided that their starch content exceeds 45% by weight and their ash content is below 3%. Furthermore, Wünsche argues that it was under no obligation to declare separately, broken down by tariff headings (Article 2 (1) of Regulation No 1913/69), the different ingredients of the preparatory mixture.

In the alternative, it replies to the fourth question along the same lines, arguing that if the dust from hulling is added prior to the manufacture of the compound feeding-stuff, the mixture should be classified on the basis of its starch and ash content and the right to a refund should be assessed by reference to that mixture.

The plaintiff maintains that, unlike the Bundesfinanzhof, which stated that it had proceeded on the assumption that Regulations Nos 661/72 and 1121/72 laying down that only the products within Chapter 10 and tariff headings 11.01 and 11.02 must be regarded as cereal-based compound feeding-stuffs qualifying for refunds were in conformity with Regulation No 968/68, in particular Article 7 (1) thereof, it is

convinced that the ingredients of compound feeding-stuffs must be accorded preferential treatment where they qualify, in principle, for refunds and have actually been used in the manufacture of compound feeding-stuffs. It observes that the Commission was not empowered, contrary to the express terms of Article 7 (1) of Regulation No 968/68, to restrict that possibility and to withhold refunds in respect of residues derived from the processing of the cereals classified under tariff heading 23.02 also referred to in Annex A to Regulation No 120/68.

It points out that, most important of all, the Commission was not entitled to restrict the scope of Article 7 (1) of Regulation No 968/68 of the Council simply through the recitals in the preambles to Regulations Nos 1913/69, 661/72 and 1121/72 and that it was no more justified in restricting the concept of cereal products qualifying for refunds merely by means of a footnote to Regulations Nos 661/72 and 1121/72.

For all those reasons, the plaintiff considers that the products within tariff heading 23.02 must, in so far as they have actually been used in the manufacture of compound feeding-stuffs, be accorded the status of ingredients of cereals which qualify for the refunds in respect of the products within tariff heading 23.02. It takes the view that the note set out in the annex to Regulations Nos 661/72 and 1121/72 lacks validity in so far as it is an obstacle to the grant of refunds.

2. As regards the first question, the *Commission* contends that the decisive criterion should be exclusively the objective characteristics and properties of the product and not the process by which it is produced or manufactured. It points out that Regulations Nos 661/72 and 1121/72 make export refunds subject to the proportions of cereal products falling within Chapter 10 and headings 11.01 and 11.02 of the Common Customs Tariff which are contained in composite products. Residues derived from the sifting, milling or other processing of cereal grains, including dust from hulling, may be classified under heading 23.02 of the Common Customs Tariff and therefore fail to qualify for the refunds.

In view of the fact that a residue, such as dust from hulling, derived from the processing of cereals, may vary in quality mainly on the basis of its starch content and in order to avoid distortions of competition with flour, the Commission has adopted certain provisions according to which the classification of a cereal product as flour or residue is no longer to be determined by the form it has as a result of the process by which it is manufactured but solely by its starch and ash content. Note 2 A to Chapter 11 of the Common Customs Tariff, the wording of which has remained unchanged since the goods in question were exported in 1972, provides that before a cereal product can be classified under headings 11.01 and 11.02 it is necessary to ascertain whether it has a starch content exceeding 45% and an ash content equal to or less than 3%; therefore it is based exclusively on the characteristics of the product and not on the process by which it is produced or manufactured.

According to the Commission, however, the question which arises is whether the notes to the Common Customs Tariff may be used for the purpose of classifying goods by groups under the regulations on refunds and whether Note 2 A to Chapter 11 is applicable only to flours derived from cereals or also to other products obtained by polishing or hulling and not by grinding. It is of the opinion that since the legislation in the matter has not laid down any rules of its own on the interpretation of the headings of the Common Customs Tariff and since those provisions merely refer to the headings of the Common Customs

Tariff, the rules adopted for the interpretation of the Common Customs Tariff must also be relied upon for the interpretation of the provisions relating to refunds. Moreover, it emphasizes that Article 18 of the basic regulation, Regulation No 120/67/EEC of the Council, provided that the general rules for the interpretation of the Common Customs Tariff and the special rules for its application were applicable to the classification for tariff purposes of products covered by the regulation.

The Commission observes that Notes 2 A und 2 B to Chapter 11 of the Common Customs Tariff contain indications to the effect that the products derived from the grinding of cereals may well be regarded as "products of the milling industry" within the meaning of the Common Customs Tariff.

Furthermore, the designation "cereal products" provided by Regulations Nos 1913/69, 661/72 and 1121/72 and the indications concerning their classification for tariff purposes permit the conclusion to be drawn, according to the Commission, that in particular any products falling within tariff headings 11.01 or 11.02 must by virtue of Note 2 A be regarded as cereal products within the meaning of the regulations in question, regardless of the fact that such products may be obtained by grinding, polishing or hulling the cereals.

The Commission proposes a single answer to the other questions referred to the Court. A comprehensive examination of the system and the objectives of export refunds shows that it is absolutely necessary for the exporter to declare every ingredient of the cereal-based compound feeding-stuff by specifying the exact percentage of each by reference to its corresponding tariff heading. That solution, which is, moreover, envisaged by Article 2 of Regulation No 1913/69, helps to prevent any possibility of fraud or abuse and facilitates control without there being any risk that products may be taken into account which cannot in fact qualify for a refund. The same considerations also apply in the case of "preparatory mixtures". If the exporter were entitled to declare the products obtained by the working or processing of cereals in the aggregate, it would be perfectly possible for him to have products taken into account which should be excluded.

The words "giving the percentages of each kind of product entering therein broken down by tariff headings" in Article 2 of the aforesaid regulation must therefore be interpreted as referring to the result of every process which involves the working or processing of cereals. In conclusion, to prevent any risk of fraud, the dust which is derived from every operation in which barley is hulled should be declared separately. According to the Commission, only that logical interpretation of the abovesaid article achieves its objective in cases where a product is classified under a given tariff heading not on the basis of the process by which it is manufactured but by reference to the proportions of certain substances which it contains.

Having regard to the above considerations, the Commission proposes the following answers:

1. In order to determine the proportion of cereal products contained in cereal-based compound feeding-stuffs, within the meaning of Regulations (EEC) Nos 661/72 and 1121/72 of the Commission, it is also necessary to take into account products derived from the polishing or hulling of cereal grains. The products which are to be

regarded as cereal products within the meaning of the two aforesaid regulations are determined in accordance with the Common Customs Tariff rules to which those regulations refer.

2. The proportion of cereal products contained in compound feeding-stuffs within the meaning of the regulations referred to in the answer to the first question must be determined, in accordance with Article 2 of Regulation (EEC) No 1913/69 of the Commission, on the basis of every ingredient of the compound feeding-stuff derived from the working or processing of cereals by a process which involves a separate production technique.

III — Oral procedure

At the sitting on 28 January 1982, oral argument was presented by Ludwig Wünsche & Co., represented by Mr Landry of Modest and Partners, Rechtsanwälte, and by the Commission of the European Communities, represented by Jörn Sack and Thomas Van Rijn, members of its Legal Department, assisted by Rolf Streckmann, tax adviser.

The Advocate General delivered his opinion at the sitting on 11 March 1982.

Decision

1 By order of 12 May 1981, which was received at the Court Registry on 9 June 1981, the Bundesfinanzhof [Federal Finance Court] referred to the Court for a preliminary ruling under Article 177 of the EEC Treaty four questions on the interpretation of Commission Regulations (EEC) Nos 661/72 of 29 March 1972 and 1121/72 of 29 May 1972 determining the export refunds payable in respect of cereal-based compound feeding-stuffs (Journal Officiel 1972, L 79, p. 35, and L 126, p. 33, respectively).

2 Before the accession of the United Kingdom to the Communities, Ludwig Wünsche & Co. [hereinafter referred to as "Wünsche"] exported to that country two consignments of compound feeding-stuffs which, according to its declaration, consisted of "barley flour, other", and "barley husks, milled", in the proportions of 66% and 20% respectively, and other substances. The flour contained ground barley and "dust from the hulling of barley" in the proportions of 22.7% and 77.3% respectively. The Hauptzollamt [Principal Customs Office] Hamburg-Jonas later established that the "barley flour, other", was a mixture and thereupon demanded repayment of DM 89 175.33 of an amount of DM 102 895.49, which had initially been granted to Wünsche by way of refund. The Hauptzollamt thus refused to take into account the "dust from the hulling of barley" on the ground that it was a by-product in the manufacture of hulled barley and was not therefore a cereal product within the meaning of the regulations governing the grant of the refunds. The Hauptzollamt refused to regard the mixture referred to as "barley flour, other" as a homogeneous product.

3 The Hauptzollamt lodged an appeal with the Bundesfinanzhof against the decision of the Finanzgericht [Finance Court], which had agreed with Wünsche's reasoning to the effect that "dust from the hulling of barley" derived from the first and second hulling was a single homogeneous product and was to be regarded as a cereal product in the same way as ground barley.

4 In these circumstances, the Bundesfinanzhof referred to the Court the following questions for a preliminary ruling:

"1. In determining the proportion of cereal products contained in compound feeding-stuffs within the meaning of Regulations (EEC) Nos 661/72 and 1121/72 of the Commission, is account to be taken also of products resulting from the polishing or hulling, and not the grinding, of cereal grains?

2. Is the proportion of cereal products contained in compound feeding-stuffs within the meaning of the aforementioned regulations to be determined in relation to the total ingredients in the compound feeding-stuffs resulting from the working or processing of cereals?

3. If the second question is answered in the negative: can the term 'cereal products' within the meaning of the said regulations include a preparatory mixture of ground barley and so-called 'dust from the hulling of barley'?

4. In the first question is answered in the affirmative and the third question in the negative: must the dust arising from each polishing or hulling process in the production of hulled barley, even split or crushed (Gerstengraupen), be taken into account separately in determining the proportion of cereal products contained in compound feeding-stuffs within the meaning of the said regulations?"

5 Wünsche contends that the method by which the cereal is worked and processed has no bearing on the determination and classification of the product, a view which is moreover supported by the consistent decisions of the Court. In its opinion, it is the cereal products composing the goods which are relevant for the purposes of classification and the right to a refund should be assessed in the light of that composition.

6 In its observations, the Commission contends that the decisive criterion should be exclusively the objective characteristics and properties of the product and not the process by which it is produced or manufactured and that, consequently, cereal products within the meaning of Regulations Nos 661/72 and 1121/72 should be understood as including products

derived not only from the grinding but also from the polishing or hulling of cereals. As far as the answers to be given to Questions 2 to 4 are concerned, the Commission is of the opinion that the proportion of cereal products contained in compound feeding-stuffs must be determined on the basis of each individual ingredient derived from the working or processing of cereals by a process involving a separate production technique.

The first question

7 The first question seeks in substance to ascertain whether the manufacturing process is relevant for the purpose of determining whether a product should be regarded as a "cereal product", within the meaning of Regulations Nos 661/72 and 1121/72 of the Commission.

8 The fourth recital in the preamble to each of the aforesaid regulations states: "... the export refund for cereal-based compound feeding-stuffs must be determined by taking into account only products which are normally used in the manufacture of compound feeding-stuffs ...". Article 7 (1) of Regulation (EEC) No 968/68 of the Council on the system to be applied to cereal-based compound feeding-stuffs (Official Journal, English Special Edition 1968 (I), p. 244) provides that "the export refund shall be fixed taking into account only products used in the manufacture of compound feeding-stuffs for which an export refund may be fixed".

9 It is clear from footnote 2 to the annex to Regulations Nos 661/72 and 1121/72 that the products covered by Chapter 10 and by headings 11.01 and 11.02 of the Common Customs Tariff are to be regarded as cereal products.

10 According to Explanatory Note 2 A to Chapter 11 of the Common Customs Tariff, "products from the milling of cereals ... fall within this chapter if they have, by weight on the dry product: (a) a starch content (determined by the modified Ewers polarimetric method) exceeding [45%]; and (b) an ash content (after deduction of any added minerals) not exceeding [3%]". It is stated in the same note that products which fail to satisfy those conditions are to be classified in heading 23.02 of the Common Customs Tariff.

11 It follows that the manufacturing process must be disregarded as far as the products in question are concerned. They must therefore be classified directly in the specific heading whose criteria for classification they satisfy.

12 In that regard it should be emphasized that according to the consistent case-law of the Court, the decisive criterion for the classification of goods for customs purposes must in general be sought in their objective characteristics and properties as defined by the wording of the relevant heading of the Common Customs Tariff and the notes relating to the relevant sections or chapters thereof.

13 Accordingly, the answer to the first question must be that for the purpose of determining the proportion of cereal products contained in cereal-based compound feeding-stuffs within the meaning of Regulations Nos 661/72 and 1121/72 of the Commission, account must be taken only of the qualitative criteria laid down by the Common Customs Tariff, and reference need not be made to the manufacturing process.

The remaining questions

14 As regards the remaining questions, which it is appropriate to consider in conjunction with one another, the Bundesfinanzhof wishes in substance to ascertain whether for the purpose of fixing refunds, a compound feeding-stuff must be taken into account as a unit or whether each of the ingredients used in its composition must be taken into consideration and, in the latter case, whether products derived from different processes must be considered separately.

15 Article 7 (1) of Regulation No 968/68, cited above, provides that "the export refund shall be fixed taking into account only certain products used in the manufacture of compound feeding-stuffs for which an export refund may be fixed".

16 It follows that for the purpose of calculating the refunds payable in the event of the exportation of compound feeding-stuffs, it is necessary to take account not of all the ingredients used but, in the case of heterogeneous compositions, of the individual ingredients which, considered separately, give rise to a right to a refund.

17 The second recital in the preamble to Regulation (EEC) No 1913/69 of the Commission of 29 September 1969 on the granting and the advance fixing of the export refund on cereal-based compound feeding-stuffs (Official Journal, English Special Edition 1969 (II), p. 403) also states that account should be taken of "products entering into compound feeding-stuffs in such quantity and having such characteristics as are truly representative ... and other products which are secondary or insignificant components of this type of feeding-stuffs should be excluded".

18 Similarly, Article 2 of that regulation provides that "the exporter shall declare to the competent agencies the full composition of the cereal-based compound feeding-stuffs, giving the percentages of each kind of product entering therein broken down by tariff headings". That observation implies that the exporter's declaration must specify all the different ingredients of the product in question and indicate the exact proportion of the product which each of those ingredients represents as well as the tariff heading to which it belongs.

19 In the light of all the aforesaid provisions, the dust arising from each polishing or hulling process, as described in the fourth question of the court making the reference, must be regarded as a separate product.

20 Accordingly, the answer to the remaining questions must be that the proportion of cereal products contained in compound feeding-stuffs within the meaning of the regulations mentioned in the reply to the first question must be determined by taking account of each of the ingredients of the compound feeding-stuffs, since each of those ingredients may itself be derived from the working or processing of cereals by a process involving a separate production technique.

Costs

21 The costs incurred by the Commission of the European Communities, which has submitted observations to the Court, are not recoverable. As these proceedings are, in so far as the parties to the main proceedings are concerned, in the nature of a step in the proceedings pending before the national court, the decision on costs is a matter for that court.

On those grounds,

THE COURT (Second Chamber),

in answer to the questions referred to it by the Bundesfinanzhof by order of 12 May 1981, hereby rules:

1. **For the purpose of determining the proportion of cereal products contained in cereal-based compound feeding-stuffs within the meaning**

of Regulations Nos 661/72 and 1121/72 of the Commission, account must be taken only of the qualitative criteria laid down by the Common Customs Tariff, and reference need not be made to the manufacturing process.

2. The proportion of cereal products contained in compound feeding-stuffs within the meaning of the regulations mentioned in the reply to the first question must be determined by taking account of each of the ingredients of the compound feeding-stuffs, since each of those ingredients may itself be derived from the working or processing of cereals by a process involving a separate production technique.

Due Chloros Grévisse

Delivered in open court in Luxembourg on 1 July 1982.

P. Heim
Registrar

O. Due
President of the Second Chamber

OPINION OF MR ADVOCATE GENERAL VERLOREN VAN THEMAAT DELIVERED ON 11 MARCH 1982 [1]

Mr President,
Members of the Court,

1. The facts and the questions referred to the Court for a preliminary ruling

On 27 April 1972 and 7 June 1972 Ludwig Wünsche & Co., the plaintiff in the main proceedings, exported to the United Kingdom consignments of cereal-based compound feeding-stuffs. Since at that time that country had not yet acceded to the Community, the plaintiff was entitled to claim refunds in respect of those exports under Regulation (EEC) No 661/72 of the Commission of 29 March 1972 (Journal Officiel 1972, L 79, p. 35) and Regulation (EEC) No 1121/72 of the Commission of 29 May 1972 (Journal Officiel 1972, L 126, p. 33). An application for those refunds was submitted to the Hauptzollamt [Principal Customs Office], which granted an amount of DM 102 895.49. The composition of the feeding-stuffs was declared to be as follows:

"66 % barley flour, other,
20 % barley husks, milled,
12 % potato-starch,
1 % mixed minerals,
1 % molasses."

The Hauptzollamt later discovered, however, that the basis on which the refund had initially been calculated,

1 — Translated from the Dutch.