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COMMISSION REGULATION (EC) No 1520/2000

of 13 July 2000

laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds

(OJ L 177, 15.7.2000, p. 1)

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►M2	Commission Regulation (EC) No 1563/2001 of 31 July 2001	L 208	8	1.8.2001
►M3	Commission Regulation (EC) No 595/2002 of 5 April 2002	L 91	5	6.4.2002
►M4	Commission Regulation (EC) No 1052/2002 of 17 June 2002	L 160	16	18.6.2002
►M5	Commission Regulation (EC) No 740/2003 of 28 April 2003	L 106	12	29.4.2003

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COMMISSION REGULATION (EC) No 1520/2000

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laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community;

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products [1], and in particular the first subparagraph of Article 8(3) thereof,

Whereas:

(1) Commission Regulation (EC) No 1222/94 of 30 May 1994 [2], as last amended by Regulation (EC) No 701/2000 [3], laid down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amounts of such refunds. As this Regulation has been amended fifteen times, Regulation (EC) No 1222/94 should now be recast for reasons of clarity when new changes are made.

(2) The Regulations on the common organisation of the markets in eggs, cereals, rice, milk and milk products, and sugar 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 I 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 European Union may be covered by an export refund.

(3) Commission Regulation (EC) No 800/1999 [4] lays down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty and the criteria for fixing the amount of such refunds. However, the way these arrangements apply to goods not covered by Annex I needs to be clarified.

(4) Article 11 of the Agreement on Agriculture annexed to the Agreement establishing the World Trade Organisation lays down that refunds granted on exports of agricultural products incorporated in goods not covered by Annex I to the Treaty may not exceed the refunds that would be payable on those products when exported in the unaltered state. Account must be taken of this when rates of refund are fixed and assimilation rules defined.

(5) Potato starch is assimilated to maize starch. However, it must be possible to fix a specific refund rate for potato starch in market situations where its price is significantly lower than that of maize starch.

(6) Such goods may be obtained directly from basic products, from products obtained from the processing of basic products, or from products assimilated to either of these categories. Rules should be laid down for determining the amount of the export refund in each of these cases.

(7) Many goods manufactured by an undertaking under clearly defined technical conditions and having constant characteristics

(1) OJ L 318, 20.12.1993, p. 18.
(2) OJ L 136, 31.5.1994, p. 5.
(3) OJ L 83, 4.4.2000, p. 6.
(4) OJ L 102, 17.4.1999, p. 11.

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and quality follow a regular export pattern. To ease export formalities, a simplified procedure should be adopted for such goods whereby the manufacturer communicates to the competent authorities such information as the latter consider necessary concerning the conditions of manufacture of the goods.

(8) The agricultural product content of most exported goods is bound to vary. The amount of the refund must therefore be determined on the basis of the quantities of agricultural products actually used in the manufacture of the exported goods. However, for certain goods of a simple and relatively constant composition, the amount of the refund should, for ease of administration, be determined on the basis of fixed quantities of agricultural products. Where these quantities are registered with the competent authorities, provision should be made for annual confirmation of such registration in order to reduce the risks associated with failure to communicate changes in the quantities of products used to manufacture the goods in question.

(9) In the absence of evidence that no production refund was granted pursuant to Commission Regulation (EEC) No 1722/93 of 30 June 1993 laying down detailed rules for the application of Council Regulations (EEC) No 1766/92 and (EEC) No 1418/76 concerning production refunds in the cereals and rice sectors respectively (1), as last amended by Regulation (EC) No 87/1999 (2), or pursuant to Council Regulation (EEC) No 1010/86 of 25 March 1986 laying down general rules for the production refund on certain sugar products used in the chemical industry (3), as last amended by Commission Regulation (EC) No 2074/98 (4), the export refund should be reduced by the amount of the production refund applicable on the date of acceptance of the export declaration. This is the only system which avoids the risk of fraud.

(10) Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products (5), as last amended by Regulation (EEC) No 2026/83 (6), and Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products (7), established a system for the advance payment of export refunds which must be taken into account when export refunds are adjusted.

(11) Measures should be taken to ensure strict compliance with the Community's commitments. Moreover, these measures should not impose unnecessary constraints on operators.

(12) The agreements reached in accordance with Article 300 of the Treaty limit the amount of refunds that may be granted in any budget year. It must be possible to export goods not covered by Annex II to the Treaty under conditions which are known in advance; In particular, it must be possible to obtain an assurance that these exports are eligible for a refund compatible with the Community's commitments under the agreements or, where this can no longer be the case, to be informed thereof sufficiently in advance; Furthermore, the issue of certificates makes it possible to monitor refund applications and to guarantee that refunds can be paid to certificate holders up to the amount stated on the certificate, provided the certificate holder complies with the other conditions for refunds laid down in the Community rules.

(1) OJ L 159, 1.7.1993, p. 112.
(2) OJ L 9, 15.1.1999, p. 8.
(3) OJ L 94, 9.4.1986, p. 9.
(4) OJ L 265, 30.9.1998, p. 8.
(5) OJ L 62, 7.3.1980, p. 5.
(6) OJ L 199, 22.7.1983, p. 12.
(7) OJ L 102, 17.4.1999, p. 11.

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(13) These Agreements concern all agricultural products exported in the form of goods not covered by Annex I to the Treaty. These products include certain cereals exported in the form of spirituous beverages referred to in Article 13(5) of Regulation (EEC) No 1766/92 (1). Regulation (EEC) No 2825/93 (2), as amended by Regulation (EC) No 3098/94 (3), lays down certain detailed rules for such cereals. The granting of refunds on all agricultural products exported in the form of goods not covered by Annex I to the Treaty should be subject to common rules.

(14) It is highly likely that certificate applications will be received for greater amounts than can be granted. The year should therefore be divided into periods so that certificates can be made available both to operators who export at the end of the budget year and to those who export at the beginning of the budget year. Where appropriate, a reduction coefficient should be applied to all amounts requested.

(15) The conditions for the release of the security pertaining to certificates subject to Commission Regulation (EEC) No 2220/85 of 22 July 1985 laying down common detailed rules for the application of the system of securities for agricultural products (4), as last amended by Regulation (EC) No 1932/1999 of 9 September 1999 (5), should be laid down.

(16) Certain types of exports are not subject to limits on the payment of refunds as a result of international commitments entered into by the European Union. Such exports should be free from any obligation to present a refund certificate.

(17) Most exporters receive less than 50 000 euros a year in refunds. Taken together, these exports account for only a small part of the total amount of refunds granted on agricultural products exported in the form of goods. It should be possible to exempt such exports from the requirement to present a certificate.

(18) Some exporters respond to invitations to tender issued by importing third countries. Should their tender be rejected, such exporters must be able to deduct the amount which they had set aside for their tender from the amount covered by their certificate, without incurring any penalty.

(19) Refund certificates serve to ensure compliance with the commitments entered into by the European Union vis-à-vis the World Trade Organisation; they also make it possible to determine in advance the refund which can be granted on agricultural products used in the manufacture of goods exported to third countries. This purpose differs, in some respects, from the objectives of export licences issued for basic products exported in the unaltered state which are subject to commitments vis-à-vis the World Trade Organisation involving quantitative restrictions. It is therefore necessary to specify which general provisions applicable to agricultural licences and certificates, currently laid down by Regulation (EC) No 1291/2000 (6) laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural product.

(20) Management of the amounts of refunds which may be granted during a budget year on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty may result in a need to fix different rates for exports with or without advance fixing of the rate of refund on the basis of developments on Community and world markets.

(1) OJ L 181, 1.7.1992, p. 21.
(2) OJ L 258, 16.10.1993, p. 6.
(3) OJ L 328, 20.12.1994, p. 12.
(4) OJ L 205, 3.8.1985, p. 5.
(5) OJ L 240, 10.9.1999, p. 11.
(6) OJ L 152, 24.6.2000, p. 1.

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(21) Monitoring arrangements should be established, based on the principle of the exporter declaring to the competent authorities, each time goods are exported, the quantities of products used to manufacture the exported goods. The competent authorities are responsible for taking any measures they consider necessary to verify the accuracy of such declarations.

(22) In consultation with the competent authorities of the Member State in which the goods are manufactured, operators should be permitted to make a simplified declaration of the products used, in the form of aggregated quantities of these products, provided they keep a detailed record of the products used and make it available to the said authorities.

(23) It is not always possible for the exporter, particularly if he is not the manufacturer, to know the precise quantities of agricultural products used on which he can claim a refund. Therefore, the exporter is not always able to declare such quantities. It is therefore necessary to provide an alternative method of calculation of the refund which the person concerned may ask to be applied, restricted to certain goods, based on the chemical analysis of these goods, and using a conversion table drawn up for this purpose. When this method of calculation is used for certain goods listed in the Annex to Commission Regulation (EEC) No 1722/93, the origin of the starch used is unknown. A production refund may have been granted in respect of that starch; these goods may not therefore be the subject of an export refund for starch.

(24) The authorities responsible for checking the exporter's declaration may not possess sufficient evidence to enable them to accept the declaration of the quantities used, even if it is based on a chemical analysis. Such situations are particularly likely to arise when the goods to be exported have been manufactured in a Member State other than the exporting State. 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 the latter authorities are able to obtain concerning the conditions of manufacture of the goods.

(25) Commission Regulation (EC) No 2571/97 of 15 December 1997 on the sale of butter at reduced prices and the granting of aid for cream, butter and concentrated butter for use in the manufacture of pastry products, ice-cream and other foodstuffs [1] authorises butter and cream to be made available at reduced prices to industries which manufacture certain goods. Account must be taken of this when refunds are calculated on the basis of chemical analysis.

(26) It is desirable to ensure the uniform application throughout the European Union of the provisions on the granting of refunds on goods not covered by Annex I to the Treaty. To that end, each Member State should inform the other Member States, via the Commission, of the monitoring arrangements applied in its territory to the various types of exported goods.

(27) Article 31(10), (11) and (12) of Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products [2] lays down the conditions which must be met before a refund is granted on certain milk products which have been imported and then re-exported in the form of goods not covered by Annex I to the Treaty.

(28) Account must be taken of the increased quantities of certain milk products imported at a reduced tariff under agreements concluded with certain non-member countries and the possibility of granting an export refund higher than such reduced tariff.

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(1) OJ L 350, 20.12.1997, p. 3.
(2) OJ L 160, 26.6.1999, p. 48.

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(29) To ensure correct application of the provisions of the Regulations on the common organisation of markets relating to the granting of export refunds, such refunds should not be granted on products from non-member countries used in the manufacture of goods which are exported after having been in free circulation in the European Union.

(30) The coefficients applicable when determining the refund on certain processed agricultural products should be fixed and the refund per 100 kg of products used should be published.

(31) The Management Committee on horizontal questions concerning trade in processed agricultural products not listed in Annex I to the Treaty has not delivered an opinion in the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation lays down common detailed rules for the application of the system of granting refunds on exports of the basic products listed in Annex A (hereinafter referred to as ‘basic products’), of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with paragraph 3, when these various products are exported in the form of goods not covered by Annex I to the Treaty but listed, as the case may be:

— in Annex I to Council Regulation (EEC) No 2771/75 [1],
— in Annex B to Council Regulation (EEC) No 1766/92,
— in Annex B to Council Regulation (EC) No 3072/95 [2],
— in Annex II to Council Regulation (EC) No 1255/1999 [3],
— in Annex I to Council Regulation (EC) No 2038/1999 [4].

Such goods, which are listed in Annexes B and C to this Regulation, are hereinafter referred to as ‘goods’.

2. For the purpose of this Regulation:

(a) ‘budget period’ means the period from 1 October of one year to 30 September of the following year;

(b) ‘certificate’ or ‘refund certificate’ means the certificate drawn up in accordance with Articles 6 to 14, valid throughout the European Union and issued by the Member States to any applicant, regardless of his place of establishment in the European Union. The refund certificate shall guarantee payment of the refund, provided the conditions set out in Article 16 are met. It may include advance fixing of the refund rates. Certificates shall be valid for a single budget period only;

(c) ‘the Agreement’ means the Agreement on Agriculture concluded during the Uruguay Round of multilateral trade negotiations;

(d) ‘food aid’ means food aid operations meeting the conditions laid down in Article 10(4) of the Agreement.

3. For the purposes of this Regulation:

(a) potato starch falling within CN code 1108 13 00 directly produced from potatoes, excluding sub-products, shall be assimilated to a product derived from the processing of maize;

(b) whey falling within CN codes 0404 10 48 to 0404 10 62 not concentrated, whether or not frozen, shall be assimilated to powdered whey listed in Annex A (PG 1);

(c) — milk and milk products falling within CN codes 0403 10 11, 0403 90 51 and 0404 90 21, not concentrated nor containing

(1) OJ L 282, 1.11.1975, p. 49.
(2) OJ L 329, 30.12.1995, p. 18.
(3) OJ L 160, 26.6.1999, p. 48.
(4) OJ L 252, 25.9.1999, p. 1.

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added sugar or other sweetening matter, whether or not frozen, of a milk fat content, by weight, not exceeding 0,1 %

and

— milk and milk products falling within CN codes 0403 10 11, 0403 90 11 and 0404 90 21, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, of up to 1,5 %

shall be assimilated to skimmed-milk powder listed in Annex A (PG 2);

(d) — milk, cream and milk products falling within CN codes 0403 10 11, 0403 10 13, 0403 90 51, 0403 90 53, 0404 90 21 and 0404 90 23, not concentrated nor containing added sugar or other sweetening matter, whether or not frozen, of a milk fat content, by weight, exceeding 0,1 % but not exceeding 6 %

and

— milk, cream and milk products falling within CN codes 0403 10 11, 0403 10 13, 0403 10 19, 0403 90 13, 0403 90 19, 0404 90 23 and 0404 90 29 in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 1,5 % but less than 45 %

shall be assimilated to whole milk powder listed in Annex A (PG 3);

(e) — milk, cream and milk products falling within CN codes 0403 10 19, 0403 90 59, 0404 90 23 and 0404 90 29, not concentrated nor containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 6 %,

— milk, cream and milk products falling within CN codes 0403 10 19, 0403 90 19 and 0404 90 29, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, of not less than 45 %,

and

— butter and other milk fats with a milk fat content, by weight, other than 82 % but not less than 62 %, falling within CN codes 0405 10, 0405 20 90, 0405 90 10, 0405 90 90

shall be assimilated to butter listed in Annex A (PG 6);

(f) — milk, cream and milk products falling within CN codes 0403 10 11 to 0403 10 19, 0403 90 51 to 0403 90 59 and 0404 90 21 to 0404 90 29, concentrated, other than in powder, granules or other solid forms, not containing added sugar or other sweetening matter

and

— cheese

shall be assimilated to:

(i) skimmed-milk powder listed to in Annex A (PG 2) regarding the non-fat part of the dry matter content of the assimilated product

and

(ii) butter referred to in Annex A (PG 6) for the milk fat part of the assimilated product.

(g) husked rice falling within CN code 1006 20 shall be assimilated to wholly milled rice falling within CN codes 1006 30 61 to 1006 30 98;

(h) raw beet or cane sugar falling within CN code 1701 11 90 or CN code 1701 12 90 and containing, in the dry state, at least 92 % by weight of sucrose determined by the polarimetric method,

— sugar falling within CN codes 1701 91 00 or 1701 99 90,

— the products referred to in Article 1(1)(d) of Regulation (EC) No 2038/1999, excluding mixtures obtained partly using products covered by Regulation (EEC) No 1766/92,

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— the products referred to in Article 1(1)(f) and (g) of Regulation (EC) No 2038/1999, excluding mixtures obtained partly using products covered by Regulation (EEC) No 1766/92,

which meet the conditions of eligibility for a refund laid down in Regulation (EC) No 2038/1999 and in Regulation (EC) No 2135/95 [1] when exported unprocessed shall be assimilated to white sugar falling within CN code 1701 99 10.

4. However, if the party so requests, in agreement with the competent authority, the milk products referred to in paragraph 3(d) shall be assimilated to:

(i) skimmed-milk powder referred to in Annex A (PG 2) for the non-fat part of the dry matter content of the assimilated product

and

(ii) butter referred to in Annex A (PG 6) for the milk fat part of the assimilated product.

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.

However, in the case of D-glucitol (sorbitol) mixtures falling within CN codes 2905 44 and 3824 60, where the party concerned does not draw up the declaration referred to in Article 16(1) giving the information required by the fourth subparagraph of Article 16(4) or where he does not provide satisfactory documentation in support of his declaration, the rate of refund on these mixtures shall be that for the basic product to which the lowest rate of refund applies.

Where, 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.

Where 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(3) which were used in the manufacture of the goods exported, shall be the rate applicable when the former goods are exported unprocessed.

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 be determined as follows, except where reference is made to Annex C or where the second subparagraph of Article 16(3) applies:

(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 whey assimilated to that pilot product in accordance with Article 1(3)(b),

— 9,1 kg of the pilot product of Group 2 shall correspond to 100 kg of milk products assimilated to that pilot product in accordance with the first indent of Article 1(3)(c),

— 1,01 kg of the pilot product of Group 2 shall correspond to the non-fat part of 100 kg of milk products assimilated to that pilot product in accordance with the first indent of Article 1(3)(f) or

(1) OJ L 214, 8.9.1995, p. 16.

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Article 1(4)(i) per 1 % by weight of non-fat dry matter contained in the milk product in question,

— 0,8 kg of the pilot product of Group 2 shall correspond to the non-fat part of 100 kg of cheese assimilated to that pilot product in accordance with the second indent of Article 1(3)(f) per 1 % by weight of non-fat dry matter contained in the cheese,

— 3,85 kg of the pilot product of Group 3 shall correspond to 100 kg of one of the milk products assimilated to that pilot product in accordance with Article 1(3)(d) with a milkfat content in the dry matter of not more than 27 % by weight per 1 % by weight of milkfat contained in the milk product in question.

However, at the request of the party concerned, 3.85 kg of the pilot product of Group 3 shall correspond to 100 kg of liquid milk assimilated to that pilot product in accordance with the first indent of Article 1(3)(d) with a milkfat content in the liquid milk not exceeding 3,2 % by weight per 1 % by weight of milkfat contained in the milk product in question,

— 100 kg of the pilot product of Group 3 shall correspond to 100 kg of dry matter contained in one of the milk products assimilated to that pilot product in accordance with Article 1(3)(d) with a milkfat content in the dry matter exceeding 27 % by weight.

However, at the request of the party concerned, 12.32 kg of the pilot product of Group 3 shall correspond to 100 kg of liquid milk assimilated to that pilot product in accordance with the first indent of Article 1(3)(d) with a milkfat content in the liquid milk exceeding 3,2 % by weight,

— 1,22 kg of the pilot product of Group 6 shall correspond to 100 kg of one of the milk products assimilated to that pilot product in accordance with Article 1(3)(e) per 1 % weight of milkfat contained in the milk product in question,

— 1,22 kg of the pilot product of Group 6 shall correspond to the fat part of 100 kg of one of the milk products assimilated to that pilot product in accordance with the first indent of Article 1(3)(f) or 1(4)(ii) per 1 % by weight of milkfat contained in the milk product in question,

— 0,8 kg of the pilot product of Group 6 shall correspond to the fat part of 100 kg of cheese assimilated to that pilot product in accordance with the second indent of Article 1(3)(f) per 1 % by weight of milkfat contained in the cheese,

— 77,5 kg of round-grain wholly milled rice shall correspond to 100 kg of husked round-grain rice as referred to in Article 1(3)(g),

— 69 kg of wholly milled long grain rice shall correspond to 100 kg of husked medium grain or long grain rice referred to in Article 1(3)(g),

— 92 kg of white sugar shall correspond to 100 kg of raw sugar referred to in the first indent of Article 1(3)(h),

— 1 kg of white sugar shall correspond to 100 kg of sugar referred to in the second indent of Article 1(3)(h) per 1 % of sucrose,

— 1 kg of white sugar shall correspond to 100 kg of one of the products referred to in the third indent of Article 1(3)(h) meeting the conditions laid down in Article 3 of Regulation (EC) No 2135/95, per 1 % of sucrose (plus, where applicable, the content of other sugars calculated in sucrose equivalent) determined in accordance with the said Article 3,

— 100 kg of white sugar shall correspond to 100 kg of dry matter [determined in accordance with Article 5 of Regulation (EC) No 2135/95] contained in isoglucose or isoglucose syrup referred to in the fourth indent of Article 1(3)(h) meeting the conditions laid down in Article 5 of Regulation (EC) No 2135/95;

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(b) in the case of use of a product covered by Article 1 of Regulation (EEC) No 1766/92 or Regulation (EC) No 3072/95, whether:

— resulting from the processing of a basic product or of a product assimilated to that basic product,

— or assimilated to a product resulting from the processing of a basic product,

— resulting from the processing of a product assimilated to a product resulting from the processing of a basic product,

this quantity shall be the quantity actually used in the manufacture of the exported goods, adjusted to correspond to a quantity of the basic product by applying the coefficients set out in Annex E;

However, for grain spirit contained in spirituous beverages falling within CN code 2208, this quantity shall be 3,4 kg of barley per % vol of alcohol derived from cereals per hectolitre of the spirituous beverage exported;

(c) in the case of use:

— of a product not covered by Annex I 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 processing of several products referred to in (a) and/or (b), and/or products referred to in the first 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 16(1). For the purpose of calculating this quantity the conversion rates referred to in (a) or, as the case may be, the special rules for calculation, equivalence ratios and coefficients referred to in (b) shall apply.

However, for the cereal-based spirituous beverages contained in spirituous beverages falling within CN code 2208, this quantity shall be 3,4 kg of barley per % vol of alcohol derived from cereals per hectolitre of the spirituous beverage exported.

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 first subparagraph, shall be determined for each type of goods exported.

However, in the case of regular exports of 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 product 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.

Except in the case of a formal authorisation given by the competent authority, the quantities of products thus determined shall be confirmed at least once a year.

In determining the quantities actually used, account shall be taken of the provisions of Commission Regulation (EEC) No 3615/92 [1].

[1] OJ L 367, 16.12.1992, p. 10.

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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:

(a) in the case of fresh pasta, the quantities of basic products given in Annex C have to be reduced to an equivalent quantity of dry pasta by multiplying those quantities by the percentage of the dry extract of the pasta and dividing them by 88;

(b) 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 23 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.

Article 4

1. The rate of refund shall be fixed each month per 100 kg of basic products in accordance with Article 13(3) of Regulation (EEC) No 1766/92 and the corresponding Articles of the other Regulations referred to in Article 1(1).

It may be modified in accordance with Article 13(3) of Regulation (EEC) No 1766/92 and the corresponding Articles of the other Regulations referred to in Article 1(1).

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 products on the European Union market and the prices prevailing on the world market;

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

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

(d) on the one part the trend in expenditure and on the other part the trend in prices in the Community and on the world market;

(e) compliance with the limits resulting from agreements concluded in accordance with Article 300 of the Treaty.

In the case of potato starch falling within CN code 1108 13 00, the rate of the refund shall be fixed separately, in maize equivalent, in accordance with the procedure laid down in Article 23 of Regulation (EEC) No 1766/92 by applying the criteria indicated above. The quantities of potato starch used shall be converted into equivalent quantities of maize in accordance with Article 3(1)(b).

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. Except in the case of cereals, no refund shall be granted on products used in the manufacture of alcohol contained in the spirituous beverages referred to in Annex B falling within CN code 2208.

5. The export of goods falling under CN code 3505 10 50 only enjoys a reduced rate in view of the production refund applicable to

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the basic product used during the assumed period of manufacture of the goods pursuant to Regulation (EEC) No 1722/93. The rates thus determined shall be fixed in accordance with the procedure laid down in paragraph 1.

6. (a) The refund on starches falling within CN code 1108 11 00 to 1108 19 90 or products listed in Annex A to Regulation (EEC) No 1766/92 resulting from the processing of such starches is granted only on production of a declaration from the supplier of those products attesting that they have been directly produced from cereals, potatoes or rice, excluding all use of sub-products obtained in the production of other agricultural products or goods.

The declaration referred to in the first subparagraph may apply, until revocation, to all supplies from the same producer; it shall be verified in accordance with Article 16(1).

(b) Where the dry-extract content of potato starch assimilated to maize starch pursuant to Article 1(3)(a) is 80 % or higher, the rate of the export refund shall be that laid down in accordance with paragraph 1; where the dry-extract content is less than 80 %, the rate of the refund shall be that laid down in accordance with paragraph 1 multiplied by 1/80th of the actual dry-extract percentage.

For all other starches with a dry-extract content of 87 % or more, the rate of the export refund shall be that laid down in accordance with paragraph 1; where the dry-extract content is less than 87 %, the rate of the refund shall be that laid down in accordance with paragraph 1 multiplied by 1/87th of the actual dry-extract percentage.

Where the dry-extract content of glucose or maltodextrin syrups falling within CN codes 1702 30 59, 1702 30 99, 1702 40 90, 1702 90 50 or 2106 90 55 is 78 % or more, the rate of the export refund shall be that laid down in accordance with paragraph 1; where the dry-extract content of such syrups is less than 78 %, the rate of the refund shall be that laid down in accordance with paragraph 1, multiplied by 1/78th of the actual dry-extract percentage.

(c) For the purpose of (b), the dry-extract content of starches shall be determined using the method referred to in Annex II to Commission Regulation (EEC) No 1908/84 [1]; the dry-matter content of glucose or maltodextrin syrups shall be determined using method 2 referred to in Annex II to Council Directive 79/796/EEC [2] or any other suitable method of analysis offering at least the same guarantees.

(d) When the declaration referred to in Article 16(1) is made, the applicant must declare the dry-extract content of the starches or glucose or maltodextrin syrups used.

7. Where the world trade situation in casein falling within CN code 3501 10, in caseinates falling within CN code 3501 90 90 or in ovalbumin falling within CN codes 3502 11 90 and 3502 19 90 or the specific requirements of certain markets so require, the refund on these goods may be differentiated according to destination.

8. The rate of refunds on goods falling within CN codes 1902 11 00, 1902 19 and 1902 40 10 may be differentiated according to their destination.

9. The refund may vary according to whether or not it is fixed in advance in accordance with Article 7(2).

(1) OJ L 178, 5.7.1984, p. 22.
(2) OJ L 239, 22.9.1979, p. 24.

▼B

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 apply.

Where the system of advance fixing of the rate of the refund is applied, the rate in force on the day on which the application for advance fixing is lodged shall apply to goods exported at a later date during the period of validity of the refund certificate in accordance with the provisions of Article 9(2).

The rate of the refund determined in accordance with the preceding subparagraph shall be adjusted using the same rules as apply to the advance fixing of refunds for basic products exported unprocessed, but using the conversion coefficients laid down in Annex E for processed cereal products.

The previous subparagraph shall not apply to applications for advance fixing made up to and including 24 March 2000.

Article 6

1. From 1 March 2000, the granting of refunds on exports of agricultural products meeting the conditions set out in Article 16 or on cereals placed under control for the production of the spirit drinks referred to in Article 4 of Regulation (EEC) No 2825/93 shall be conditional on production of a refund certificate issued in accordance with Article 7.

▼M3

The previous subparagraph shall not apply to the supplies referred to in the third indent of Article 4(1) or Articles 36, 40, 44, 45 and Article 46(1) of Regulation (EC) No 800/1999, or to the exports referred to in Article 14.

▼B

2. The granting of the refund under the advance fixing system provided for in Article 5(2) shall be conditional on production of a refund certificate showing advance fixing of the refund rates.

▼M2

3. Without prejudice to the provisions set out in Article 6a, the refund certificate shall not be transferable. It shall be used by the holder.

▼B

4. Where the applicant has no plans to export from a Member State other than that in which he is applying for the refund certificate, the competent body may keep it, notably in the form of a computer file.

5. For the application of this Article to cereals placed under control for the manufacture of the spirit drinks referred to in Article 4 of Regulation (EEC) No 2825/93, any reference to the term 'export' shall be understood to refer to the act of placing cereals under such control.

▼M2

Article 6a

1. Obligations deriving from licences or certificates shall not be transferable. Rights deriving from licences or certificates may be transferred by their titular holder during the period of their validity, provided that such transfer is made in favour of a single transferee only for each certificate or extract therefrom and the name and address of the transferee who accepts it are entered in box 20 of the application form for a refund certificate no later than at the time of lodging the application. Such transfer shall relate to the amounts not yet attributed to the certificate or to all the extracts therefrom.

Before the certificate is issued, the following shall be entered in box 22 and completed in accordance with the details of the application: 'The

▼M2

rights may possibly be transferred to… (name and address of the transferee)'

If no name and address of a possible transferee were specified in the application for the certificate, box 6 shall be deleted.

▼M4

▼C1

1a. By way of derogation from paragraph 1, for refund certificates issued for use as from 1 June for goods to be exported before 1 October the requirement to enter the name and address of the transferee in box 20 of the application form shall not apply. Box 6 shall not be deleted from these refund certificates.

For the budget period ending 30 September 2002, the provisions of the first subparagraph shall apply to refund certificates issued for use from 1 August 2002.

▼M2

2. Transferees may not further transfer their rights but may transfer them back to the titular holder.

In such cases, one of the following entries shall be made by the issuing body in section 6 of the certificate:

— retrocesión al titular, el …

— tilbageføring til indehaveren den …

— Rückübertragung auf den Bescheinigungsinhaber am …

— εκ νέου παραχώρηση στο δικαιούχο στις …

— rights transferred back to the titular holder on [date]

— rétrocession au titulaire le …

— retrocessione al titolaire in data …

— aan de titularis geretrocedeerd op …

— retrocessão ao titular em …

— palautus todistuksenhaltijalle …

— återbördad till licensinnehavaren den …

3. In the event of a request for transfer by the titular holder or transfer back to the titular holder by the transferee, the issuing body or the agency or agencies designated by each Member State shall enter the following on the certificate or, where appropriate, the extract therefrom:

(a) the name and address of the transferee as indicated in accordance with paragraph 1 or the entry referred to in paragraph 2;

(b) the date of such entry certified by the stamp of the body or agency.

4. The transfer or transfer back to the titular holder shall take effect from the date of the entry.

▼B

Article 7

1. The refund certificate shall be requested and issued for a set amount in euros.

The application for a refund certificate and the refund certificate itself shall be based on the model in Annex F or subject to the provisions of Article 20.

2. The party concerned may request advance fixing of the refund rates in force on the day of lodging of the application. In that case, the advance fixing concerns all the applicable refund rates. The sole application for advance fixing may be lodged under the conditions in Annex F either at the time of application for the refund certificate or on the day of granting of the refund certificate but before the last day of validity thereof.

The advance fixing shall not apply to exports taking place before the date of the application.

▼B

3. The issue of a refund certificate shall oblige the holder to apply for refunds equal to the amount for which the certificate has been issued on goods exported during the period of validity of the refund certificate. The security referred to in Article 11 shall be lodged to guarantee compliance with this obligation.

4. The obligations referred to in paragraph 3 shall be primary requirements for the purposes of Article 20 of Regulation (EEC) No 2220/85.

▼M3

The primary requirement shall be considered to have been fulfilled if the exporter has transmitted the specific application(s) relating to goods exported during the period of validity of the refund certificate in accordance with the conditions laid down in section VI of Annex F. Where the specific application is not the export declaration, it must be lodged within three months of the date of expiry of the refund certificate bearing the number that has been entered on the specific application, except in case of force majeure.

▼B

Proof that the primary requirement has been fulfilled shall be provided by means of the presentation to the competent authority of copy 1 of the duly recorded refund certificate, in accordance with the provisions of section VI of Annex F. This evidence must be presented by the end of the ninth month following the end of the period of validity of the refund certificate.

▼M2

5. A refund requested on the basis of a specific application which is not the export declaration shall be granted on the applicable terms, particularly those set out in Article 6.

Without prejudice to the previous subparagraph, if the time limit of three months specified in paragraph 4 is not complied with, the obligation referred to in paragraph 3 cannot be deemed to have been met and consequently, the security provided for in Article 11 shall be retained in respect of the amount in question.

▼B

Article 8

▼M4

1. Refund certificates issued for a single budget period may be applied for separately in six tranches. Applications for certificates may be submitted at the latest on:

(a) 7 September for certificates for use from 1 October;

(b) 7 November for certificates for use from 1 December;

(c) 7 January for certificates for use from 1 February;

(d) 7 March for certificates for use from 1 April;

(e) 7 May for certificates for use from 1 June;

(f) 7 July for certificates for use from 1 August.

▼M1

Operators may submit an application for a refund certificate only for the tranche corresponding to the first closing date, as set out under points (a) to (f), following the date of submission.

2. Member States shall notify the Commission not later than:

— 14 September of the applications for certificates referred to in paragraph 1(a);
— 14 November of the applications for certificates referred to in paragraph 1(b);
— 14 January of the applications for certificates referred to in paragraph 1(c);
— 14 March of the applications for certificates referred to in paragraph 1(d);

▼M1

— 14 May of the applications for certificates referred to in paragraph 1(e);

— 14 July of the applications for certificates referred to in paragraph 1(f).

▼B

3. The Commission shall determine the amount for which refund certificates may be issued on the basis of:

(a) the maximum amount of refunds determined in accordance with Article 9(2) of the Agreement,

minus

(b) where appropriate, the amount exceeding the maximum amount that may be granted during the previous budget year,

minus

(c) the amount reserved to cover the exports referred to in Article 14,

minus

(d) payments made during the budget year relating to exports prior to 1 March 2000,

minus

(e) payments made during the current budget year relating to exports during the previous budget period,

minus

(f) the amounts for which refund certificates valid during the budget period concerned have been issued,

plus

(g) the amount for which certificates issued, as referred to in Article 12, have been returned,

plus

(h) any under-utilisation of the reserved amount referred to in (c) above,

and

(i) any elements of uncertainty concerning some of these amounts.

▼M1

4. The total amount for which certificates may be issued for each of the tranches referred to in paragraph 1 shall be:

— 30 % of the amount referred to in paragraph 3, determined on 14 September for the tranche referred to in paragraph 1(a),

— 27 % of the amount referred to in paragraph 3, determined on 14 November for the tranche referred to in paragraph 1(b),

— 32 % of the amount referred to in paragraph 3, determined on 14 January for the tranche referred to in paragraph 1(c),

— 44 % of the amount referred to in paragraph 3, determined on 14 March for the tranche referred to in paragraph 1(d),

— 67 % of the amount referred to in paragraph 3, determined on 14 May for the tranche referred to in paragraph 1(e),

— 100 % of the amount referred to in paragraph 3, determined on 14 July for the tranche referred to in paragraph 1(f).

5. Should the total amount of the applications received for each of the periods concerned exceed the maximum referred to in paragraph 4, the Commission shall set a reduction coefficient applicable to all applications lodged before the corresponding date referred to in paragraph 1 so as to comply with the maximum referred to in paragraph 4.

The Commission shall publish the coefficient in the *Official Journal of the European Communities* within five working days of the date referred to in paragraph 2.

▼B

6. If a reduction coefficient is set by the Commission, certificates may be issued for the amount requested multiplied by 1 minus the reduction coefficient set as provided for in paragraph 5 or 8.

In this case, applicants may withdraw their applications within five working days of publication of the coefficient in the *Official Journal of the European Communities*.

7. Member States shall notify the Commission by 1 October, 1 December, 1 February, 1 April, 1 June and 1 August the amounts of the applications for refund certificates withdrawn pursuant to paragraph 6.

▼M1

8. Applications for refund certificates may be lodged outside the periods referred to in paragraph 1, with effect from 1 October of each budget period. Applications submitted in the course of each week shall be notified to the Commission on the following Tuesday. The corresponding certificates may be issued from the Monday following notification, unless the Commission issues instructions to the contrary.

Where the Commission considers that there is a danger that the European Union may not meet its international commitments, it may apply a reduction coefficient to applications for refund certificates already lodged, taking account in particular of the calculation method referred to in paragraphs 3 and 4. It may also suspend the issue of certificates.

The Commission shall publish the coefficient in the *Official Journal of the European Communities* within four days of notification of the applications, as mentioned in the first subparagraph.

9. The applications for refund certificates referred to in the previous paragraph may be lodged only if no reduction coefficient has been set pursuant to paragraph 5. The certificates thus issued are aimed at using up the amounts calculated in accordance with paragraph 4, plus the amounts for which no certificates were actually issued and the amounts for any certificates returned.

10. If amounts determined in accordance with paragraph 3 remain available, the Commission may authorise, by publication in the Official Journal at the latest on 10 August, the lodging of applications for refund certificates from the following Monday for goods to be exported before 1 October under the conditions laid down in paragraph 8.

▼B

11. The provisions of paragraphs 1-5, 7, 9 and 10 shall apply from 15 July 2000.

Article 9

1. Refund certificates shall be valid from the date indicated on the application for a certificate, under the conditions laid down in Annex F.

2. Refund certificate shall be valid until the end of fifth month following the month in which the application for this certificate has been made, or until the end of the budgetary period, if this is earlier.

However, if refund rates are fixed in advance, these rates remain valid until the end of the fifth month following the month in which the application for advance fixing was lodged, or until the end of the period of validity of the certificate if this is earlier.

In the case of certificates delivered after June 1, the Commission may extend their period of validity.

Where the rates of refund on goods exported from 1 March 2000 to 30 September 2000 are fixed in advance, those rates shall apply until the end of the period of validity of the certificate.

Applications for advance fixing shall be made in accordance with section II of Annex F.

▼B

Extracts of refund certificates may not be the subject of advance fixing independently of the certificate from which they are taken.

▼M3

Article 10

Regulation (EC) No 2298/2001 shall apply to applications for refund certificates and refund certificates issued for export of goods, which are part of an international food aid operation within the meaning of Article 10(4) of the Agreement.

▼M2

Article 10a

1. This Article shall apply to refund certificates applied for fixing the refund in advance, on the day the application is lodged, in connection with an invitation to tender issued in an importing non-member country.

The expression 'invitation to tender' shall be understood to mean open invitations issued by public agencies in third countries, or by international bodies governed by public law, to submit by a given date tenders on which a decision will be taken by those agencies or bodies.

For the purposes of this Article, the armed forces referred to in Article 36(1)(c) of Regulation (EC) No 800/1999 shall be regarded as an importing country.

2. Exporters who have submitted or wish to submit a tender in response to an invitation to tender as referred to in paragraph 1 may, by way of derogation from Article 8(5), (6) and (9), subject to the conditions set out in paragraph 10, and provided the conditions specified in paragraph 3 are fulfilled, apply for one or more certificates, which will be issued subject to the exporter being awarded a contract.

3. This Article shall apply only if the following particulars at least are specified in the invitation to tender:

— the importing country and the agency issuing the invitation to tender,
— the closing date for the submission of tenders,
— the specific quantity of products covered by the invitation to tender.

The party concerned shall communicate these particulars to the issuing agency when applying for the certificate.

An application or applications for a certificate may not be lodged more than 15 days before the closing date for the submission of tenders but must be lodged at the latest by 1 p.m. on that closing date.

The amount in respect of which the certificate or certificates are applied for may not exceed the corresponding quantity applying the rate fixed in advance in accordance with the first subparagraph of paragraph 1, specified in the invitation to tender. No account shall be taken of tolerances or options provided for in the invitation to tender.

4. Notwithstanding Article 15(2) of Regulation (EC) 1291/2000, the security need not be lodged when the certificate is applied for.

5. Within 44 days of the closing date for submitting tenders, except in case of *force majeure*, the applicant shall inform the issuing body by letter or by written telecommunication, to reach the issuing body no later than the date of expiry of the 44-day time limit:

(a) either that he has himself been awarded a contract;

(b) or that he has not been awarded a contract;

(c) or that he has not submitted a tender;

(d) or that he is not in a position to know the outcome of the invitation to tender within the time limit specified for reasons which may not be ascribed to him.

6. Applications for certificates shall not be accepted where, during the period of issue to which applications for refund certificates are

▼**M2**

subject, the issue of a certificate has been suspended in accordance with the second subparagraph of Article 8(8).

No special measure taken subsequent to the expiry of the said period may prevent the issue of one or more certificates in respect of the invitation to tender in question where the applicant has fulfilled the following conditions:

(a) the information referred to in the first subparagraph of paragraph 3 is evidenced by the appropriate documents;

(b) proof is furnished of the applicant's having been awarded a contract;

(c) the contract is presented; or

(d) where absence of the contract is justified, documentation is submitted attesting the obligations entered into with the other contracting party or parties, including confirmation from his or their bank of the opening of an irrevocable documentary letter of credit by the purchaser's financial institution relating to the agreed delivery;

(e) the security required for the issue of the certificate is lodged.

The certificate or certificates shall be issued only for the country referred to in the first indent of the first subparagraph of paragraph 3. The invitation to tender shall be mentioned thereon.

The total amount for which the certificate or certificates are issued shall be the corresponding total quantity applying the rate fixed in advance in accordance with the first subparagraph of paragraph 1, for which the applicant was awarded the contract and has presented the contract or documentation referred to in point (d); such amount may not exceed the amount applied for.

By way of exemption from Article 9(1) and the first and second subparagraphs of Article 9(2), refund certificates issued in accordance with this article shall be valid with effect from the day on which they are issued within the meaning of Article 23(2) of Regulation (EC) No 1291/2000. Refund certificates shall be valid for no longer than the end of the eighth month following the month of issue or until 30 September of each year, which ever is the sooner. Rates fixed in advance are therefore valid until the last day of the certificate's validity.

No certificate may be issued for the amount corresponding to the quantity for which the applicant has not been awarded a contract or has failed to comply with any of the conditions specified in point (a), (b), (c) and (e) of the second subparagraph or, as the case may be, point (a), (b), (d) and (e) of the second subparagraph.

The holder of the certificate or certificates shall be held primarily liable for the repayment of any refund incorrectly paid where it is established that the certificate or certificates was or were issued on the basis of a contract or obligation, specified in point (d), not corresponding to the invitation to tender opened by the non-member country.

7. In the cases referred to in paragraph 5(b), (c) and (d), no certificate shall be issued in connection with the application referred to in paragraph 3.

8. Where the applicant for a certificate fails to comply with paragraph 5, no certificate shall be issued.

However, where the applicant furnishes proof to the issuing body that the closing date for the submission of tenders has been deferred:

— by no more than 10 days, the application shall remain valid and the period of 44 days for notifying the particulars specified in paragraph 5 shall run with effect from the new closing date for the submission of tenders,
— by more than 10 days, the application shall no longer be valid.

9. (a) If the successful tenderer demonstrates to the satisfaction of the competent authority that the agency that issued the invitation to tender has cancelled the contract for reasons which are not attri-

▼M2

butable to the tenderer and are not considered to constitute *force majeure*, the competent authority shall release the security in cases where the rate of the refund fixed in advance in respect of the basic product corresponding to the largest refund compared with the other basic products used is higher than or equal to the rate of the refund valid on the last day of the certificate's validity.

(b) If the successful tenderer demonstrates to the satisfaction of the competent authority that the agency that issued the invitation to tender has obliged him to accept changes to the contract for reasons that are not attributable to him and are not considered to constitute *force majeure*, the competent authority may extend the validity of the certificate and the duration of advance fixing up to 30 September.

(c) If the successful tenderer furnishes proof that the invitation to tender or the contract concluded following the award provided for a downward tolerance or option of more than 5 % and that the agency that issued the invitation to tender is invoking the relevant clause, the obligation to export shall be deemed to have been fulfilled where the quantity exported is not more than 10 % less than the quantity corresponding to the amount for which the certificate was issued, on condition that the rate of the refund fixed in advance in respect of the basic product corresponding to the largest refund compared with the other basic products used is higher than or equal to the rate of the refund valid on the last day of validity of the certificate. In such cases the rate of 95 % referred to in Article 12(4) shall be replaced by 90 %.

(d) In comparing the rate of the refund fixed in advance with that of the refund valid on the last day of validity of the certificate, account shall be taken, where applicable, of other amounts provided for under Community rules.

10. By way of exemption from Article 8, applications for refund certificates may be submitted in accordance with this article from 1 October of each budget period. Member States shall immediately inform the Commission of the particulars referred to in the first subparagraph of paragraph 3, and of the amounts and date and time of submission of each certificate applied for. The Commission shall inform the Member State within two working days of such notification whether the third subparagraph of paragraph 12 is applicable.

11. In the case of applications which have not yet been submitted, the Commission may suspend application of paragraph 2 under the conditions set out in the second and third subparagraphs of Article 8(8).

12. For the purposes of applying the first subparagraph of paragraph 6, the Commission may consider that there is no danger of international commitments not being met if the sum of the amounts corresponding to a single invitation to tender for which one or more applications for certificates have been made by one or more operators and for which no certificate has yet been issued does not exceed EUR 2 million.

However, this limit may be increased to EUR 4 million if none of the reduction coefficients published since the beginning of the budgetary period and referred to in Article 8(5) exceeds 50 %.

Refund certificates shall not be issued to operators if the amount concerned, added to the amounts for which certificates have been applied for as part of the same invitation to tender, exceed the applicable limit.

▼B

Article 11

Applications for refund certificates other than for food aid transactions referred to in Article 10 shall be valid only if a security equal to 25 % of the amount applied for has been lodged under the conditions set out in Article 15 of Regulation (EC) No 1291/2000.

▼B

The security shall be released under the conditions set out in Article 12.

▼M2

Article 12

1. If a reduction coefficient is applied pursuant to Article 8(5) and (8), part of the security equal to the amount lodged multiplied by the reduction coefficient shall be released immediately.

2. Should the applicant withdraw his application for a certificate, as provided for in Article 8(6), 94 % of the security shall be released.

3. The security shall be released in full once the holder of the certificate has applied for refunds totalling 95 % of the amount for which the certificate was issued. On application by the titular holder, Member States may release the security by instalments in proportion to the quantities of products for which proof as referred to in Article 7(4) has been produced, provided that proof has been produced that an amount equal to at least 5 % of that indicated on the certificate has been applied for.

4. Where the refund certificate has been used for less than 95 % of the amount for which it was issued, part of the security equal to 25 % of the difference between 95 % of the amount for which the certificate was issued and the amount of refunds actually used shall be forfeited.

Furthermore, if the total amount of the security which would be forfeited comes to EUR 60 or less for a given certificate, the Member State concerned shall release the whole of the security.

5. However,

— where the certificate or an extract from the certificate is returned to the issuing body within a period corresponding to the initial two thirds of its term of validity, the corresponding amount of security to be forfeited shall be reduced by 40 %; for this purpose, any part of a day counts as a whole day;
— where the certificate or extract from the certificate is returned to the issuing body within a period corresponding to the last third of its term of validity or during the month following the expiry date, the corresponding amount of security to be forfeited shall be reduced by 25 %.

The above paragraph shall apply only to certificates and extracts from certificates returned to the issuing body during the budgetary period in respect of which the certificates have been issued, provided that they are returned more than 30 days before the end of that period.

▼B

Article 13

1. Before the end of each month the Member States shall notify the Commission of the amount of refunds granted in the previous month on goods exported before 1 March 2000.

2. Before 1 January 2001, and before 1 January of each subsequent year, the Member States shall notify the Commission of the total amounts of refunds which they have actually granted until the previous 30 September on goods exported in previous budget periods not previously notified, specifying the periods concerned.

3. For the purposes of the previous paragraph, refunds actually granted shall include advance payments. Reimbursements of refunds unduly paid shall be notified separately.

4. Before the 10th day of each month the Member States shall notify the Commission of:

(a) the amounts for which refund certificates were returned during the previous month in accordance with Article 12(5);

(b) the amounts for which refund certificates were returned or reduced during the previous month in accordance with Article 12(6);

▼B

(c) the amounts for which unused refund certificates expired;

(d) refund certificates issued during the previous month as referred to in Article 10.

Article 14

1. Until 30 September 2000 and for each budget period from 1 October 2000, exports not covered by a certificate are eligible for payment of a refund within the limit of a total reserve of ►M4 EUR 35 million ◄ for each budget year.

However, this Article shall not apply to exports which are part of an international food aid transaction within the meaning of Article 10(4) of the Agreement, nor to the supplies referred to in the third indent of Article 4(1) and Articles 36, 40, 44, 45 and 46(1) of Regulation (EC) No 800/1999.

▼M2

2. ►M4 This Article shall apply to exports by operators that have not held a refund certificate since the beginning of the budget period in question and do not hold such a certificate on the date of export. The applications submitted by the operator on the terms set out in Annex F, section VI, paragraph 2, during the budget year and before the submission of the application for the export in question must total less than EUR 75 000. ◄

For the application of the previous subparagraph, if the specific application is regarded by the competent authority as being the customs declaration within the meaning of Article 5(1) of Regulation (EC) No 800/1999, the date of the application may, if the competent authority agrees, be the date on which the customs authority accepted the export declaration in question.

This Article is applicable only in the Member State in which the goods are manufactured or assembled.

3. Member States shall notify the Commission no later than the fifth day of each month of the amounts of the refunds granted pursuant to this Article from the sixteenth day to the end of the previous month, and no later than the twentieth day of each month of the amounts of the refunds granted pursuant to this Article from the first to the fifteenth day of the current month.

▼M4

If the sum of the amounts notified by the Member States reaches EUR 25 million, the Commission may suspend the application of paragraphs 1 and 2 to exports not covered by a refund certificate.

▼M2

Taking into account both the amounts notified by Member States in application of the first subparagraph and the European Community's meeting of international commitments, the Commission may adjust the amount provided for in the second subparagraph in respect of a budgetary period, in which case it shall publish the new amount in the *Official Journal of the European Communities*.

▼B

Article 15

1. Regulation (EC) No 1291/2000 shall apply to the refund certificates referred to in this Regulation, with the exception of the provisions concerning import licences.

The provisions on the rights and obligations stemming from refund certificates denominated in quantities shall apply *mutatis mutandis* to the rights and obligations stemming from the refund certificates referred to in this Regulation for amounts denominated in euros, taking account of the provisions in Annex F.

▼M2

2. By way of derogation from paragraph 1, the following provisions of Regulation (EEC) No 1291/2000 shall not apply to the refund certificates referred to in this Regulation:

— Articles 9, 12, 14, 21, 24, 32, 33, 35, 42, 46, 47, 49 and 50,

— Article 8(2),

— Article 8(4),

— Article 18(1),

— Article 36(5).

▼B

3. For the purposes of Article 40 of Regulation (EC) No 1291/2000, certificates valid until 30 September may not be extended. In this case, the certificate must be cancelled for any amounts not applied for due to force majeure.

Article 16

1. Regulation (EC) No 800/1999 shall apply. Moreover, 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(3), which have actually been used, within the meaning of Article 3(2), in the manufacture of those goods, on which a refund will be requested, or otherwise refer to that composition if it has been determined in accordance with the third subparagraph of Article 3(2).

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(3), 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 obtain to enable the declaration made by the party concerned to be verified.

2. By way of derogation from the preceding paragraph, and in consultation with the competent authorities, the declaration of the products and/or goods used may be replaced by an aggregated declaration of the quantities of products used or by a reference to a declaration of these quantities, if the latter have already been determined pursuant to the third subparagraph of Article 3(2) and on condition that the manufacturer places at the disposal of the authorities all the information necessary to verify the declaration.

3. Where the exporter does not draw up the declaration referred to in paragraph 1 or does not provide satisfactory information in support of his declaration, he shall not be entitled to a refund.

▼M2

However, if the goods concerned are listed in columns 1 and 2 of Annex D, the party concerned may, at his express request, be granted a refund, the nature and quantity of the basic products taken into consideration for the calculation of such refund being determined from an analysis of the goods to be exported and in accordance with the conversion table in Annex D. The competent authority shall decide on the conditions under which the analysis is to be carried out.

▼B

The cost of such analysis shall be borne by the exporter.

▼B

If the exported goods are referred to in Article 4(1) of Regulation (EC) No 2571/97, the rate of the refund on milk products shall be that applicable to the use of reduced price dairy products, unless the exporter provides evidence that the goods do not contain reduced price dairy products.

4. Paragraphs 1 and 2 shall not apply to the quantities of agricultural products determined in pursuance of Annex C, except in respect of:

— 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 Article 3(3)(b),
— quantities of eggs or egg products exported in the form of pasta falling within CN code 1902 11 00,
— the dry-matter content of fresh pasta referred to in Article 3(3)(a),
— the nature of the basic products actually used in the manufacture of D-glucitol (sorbitol) falling within CN codes 2905 44 and 3824 60, and, where necessary, the proportions of D-glucitol (sorbitol) obtained from amylaceous products and sucrose,
— quantities of casein exported in the form of goods falling within CN code 3501 90 90,
— the degree plato of beer made from malt falling within CN code 2202 90 10,
— the quantities of unmalted barley accepted by the competent authorities.

The description of the goods given on the export declaration and the application for a refund on goods listed in Annex C shall take account of the nomenclature in that Annex.

5. When goods are analysed in pursuance of this Article, the methods of analysis shall be those referred to in Commission Regulation (EEC) No 4056/87 [1] or, in their absence, those applicable for the Common Customs Tariff classification of similar goods which are imported into the European Union.

6. The quantities of goods exported and the quantities of the products referred to in the first subparagraph of paragraph 1 or a reference to the composition determined in accordance with the third subparagraph of Article 3(2) shall be entered on the document certifying exportation. However, where the second subparagraph of paragraph 2 applies, the latter quantities shall be replaced by the quantities of basic products shown in column 4 of Annex D, corresponding to the results of the analysis of the goods exported.

7. For the purposes of paragraphs 1 and 2, each Member State shall inform the Commission of the checks carried out in its territory on the various kinds of goods exported. The Commission shall inform the other Member States thereof.

▼M2

8. As regards exports effected between 1 October and 15 October of each year, refunds may not be paid before 16 October.

As regards exports effected with presentation of a refund certificate issued in respect of a budgetary period, and where the Commission considers that there is a danger that the Community may not meet its international commitments, refund payments scheduled after the end of that period may not be made before 16 October, in which case the time limit referred to in the first subparagraph of Article 49(8) of Regulation (EC) No 800/1999 may be temporarily extended to three months and 15 days.

If the previous subparagraph is applied, the Commission shall publish this provision before 20 September in the *Official Journal of the European Communities*.

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(1) OJ L 379, 31.12.1987, p. 29.

▼M5

9. By way of derogation from Article 28(6) of Regulation (EC) No 800/1999, for refund certificates issued for use as from 1 June for goods to be exported before 1 October the basic products as listed in Annex A to this Regulation may remain under customs control with a view to processing for three months from the date of acceptance of the payment declaration.

By way of derogation from Article 29(5) of Regulation (EC) No 800/1999 for refund certificates issued for use as from 1 June for goods to be exported before 1 October the goods as listed in Annexes B and C to this Regulation may remain under a customs-warehousing or free zone procedure for three months from the date of acceptance of the payment declaration.

▼B

Article 17

1. Pursuant to Article 16, for goods falling within CN codes 0405 20 10, 0405 20 30, 1806 90 60 to 1806 90 90, 1901 or 2106 90 98 containing a high percentage of milk products falling within CN codes 0402 10 19, 0402 21 19, 0405 00 or 0406, hereinafter referred to as 'milk products', the party concerned must also declare either:

(a) that none of the milk products have been imported from non-member countries under special arrangements providing for a reduced tariff,

or

(b) the quantities of the milk products imported from non-member countries under special arrangements providing for a reduced tariff.

2. For the purposes of paragraph 1, 'containing a high percentage' shall mean 51 kilograms or more of milk products used per 100 kilograms of goods exported.

3. Where a request is made for the quantities to be determined in accordance with the third subparagraph of Article 3(2), the competent authority may accept an attestation by the party concerned that the milk products to be used will not have benefited from special arrangements providing for a reduced import tariff.

4. The declaration made in accordance with paragraph 1 or attestation made in pursuance of paragraph 3 may be accepted by the competent authority where it is satisfied that the price paid for the milk product incorporated in the exported goods is at or close to the price prevailing on the Community market for an equivalent product. In comparing the prices, account shall be taken of the date the milk product was purchased.

5. Where milk products which have benefited from special arrangements providing for a reduced tariff have been used, the refund shall be calculated in accordance with Article 17 of Council Regulation (EC) No 1255/1999.

Article 18

The refund referred to in Article 1(1) shall not be granted on goods put into free circulation in accordance with Article 24 of the Treaty and re-exported.

Likewise, no refund shall be granted on such goods when they are exported after processing or when they are incorporated in other goods.

Article 19

The Commission shall adapt the present Regulation in line with amendments of the combined nomenclature and shall adapt Annex B so as to maintain equivalence with the respective Annexes of the Regulations referred to in Article 1(1).

▼**B**

Article 20

Until 31 December 2000, interested parties, subject to the agreement of the competent authorities, may use the form attached to Annex F of Regulation (EC) 1222/94, under the provisions stated in Annex F in place of Annex F of the current regulation.

Article 21

Regulation (EC) No 1222/94 is hereby repealed.

Any references to the repealed Regulation shall apply to this Regulation and should be read according to the correlation table in Annex G.

Article 22

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

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

▼B

ANNEX A

CN code	Description
ex 0402 10 19	Milk in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 15 % (PG 2)
ex 0402 21 19	Milk in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, of 26 % (PG 3)
ex 0404 10 02 to ex 0404 10 16	Whey in powder, granules or other solid forms, not containing added sugar or other sweetening matter (PG1)
ex 0405 10	Butter, of a fat content by weight of 82 % (PG 6)
ex 0407 00 30	Poultry eggs, in shell, fresh or preserved, other than for hatching
ex 0408	Eggs, not in shell, and egg yolks, fit for human consumption, fresh, dried, frozen or otherwise preserved, unsweetened
1001 10 00	Durum wheat
1001 90 99	Common wheat and meslin, other than meslin seed
1002 00 00	Rye
1003 00 90	Barley, other than seed barley
1004 00 00	Oats
1005 90 00	Maize (corn), other than seed maize
ex 1006 30	Wholly milled rice
1006 40 00	Broken rice
1007 00 90	Grain sorghum, other than hybrids, for sowing
1701 99 10	White sugar
ex 1702 19 00	Lactose containing, in the dry state, 98,5 % of the pure product (PG 12)
1703	Molasses resulting from the extraction or refining of sugar

▼B

ANNEX B

CN code	Description	Agricultural products in respect of which an export refund may be granted				
		C: see Annex C				
		Cereals ([a])	Rice ([b])	Eggs ([c])	Sugar, molasses or isoglucose ([d])	Milk products ([e])
1	2	3	4	5	6	7
ex 0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:					
0403 10	— Yoghurt:					
0403 10 51 to 0403 10 99	— — Flavoured or containing added fruit, nuts or cocoa:					
	— — — Flavoured	X	X	X	X	
	— — — other:					
	— — — — Containing added fruit and/or nuts	X	X		X	
	— — — — Containing added cocoa	X	X	X	X	
0403 90	— Other:					
0403 90 71 to 0403 90 99	— — Flavoured or containing added fruit and/or nuts or cocoa:					
	— — — Flavoured	X	X	X	X	
	— — — Other:					
	— — — — Containing added fruit or nuts	X	X		X	
	— — — — Containing added cocoa	X	X	X	X	
0405	Butter and other fats and oils derived from milk; dairy spreads:					
0405 20	— Dairy spreads:					
0405 20 10	— — Of a fat content, by weight, of 39 % or more but less than 60 %					X
0405 20 30	— — Of a fat content, by weight, of 60 % or more but not exceeding 75 %					X
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:					

▼B

1	2	3	4	5	6	7
0710 40 00	— Sweet corn					
	— — In ear form	X			X	
	— — In grain form	C			X	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption					
0711 90 30	— Sweet corn					
	— — In ear form	X			X	
	— — In grain form	C			X	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:					
1517 10	— Margarine, excluding liquid margarine					
1517 10 10	— — Containing more than 10 % but not more than 15 % by weight of milk fats					X
1517 90	— Other:					
1517 90 10	— — Containing more than 10 % but not more than 15 % by weight of milk fats					X
1702 50 00	Chemically pure fructose				X	
1704	Sugar confectionery (including white chocolate), not containing cocoa:					
1704 10	— Chewing gum, whether or not sugar-coated:	X			X	
1704 90	— Other:					
1704 90 30	— — White chocolate	X			X	X
1704 90 51 to 1704 90 99	— — Other	X	X		X	X
1806	Chocolate and other food preparations containing cocoa					
1806 10	— Cocoa powder, containing added sugar or other sweetening matter					
	— — sweetened exclusively by the addition of sucrose	X		X	X	
	— — Other	X		X	X	X

▼B

1	2	3	4	5	6	7
1806 20	— Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:					
1806 20 70	— — Chocolate milk crumb	X		X	X	X
	— — Other preparations of heading No 1806 20	X	X	X	X	X
1806 31 00 and 1806 32	— Other, in blocks, slabs or bars	X	X	X	X	X
1806 90	— Other:					
	— — ex 1806 90 (11, 19, 31, 39, 50)	X	X	X	X	X
	— — ex 1806 90 (60, 70, 90)	X		X	X	X
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis: food preparations of products of heading Nos 0401 to 0404, containing no cocoa or less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:					
1901 10 00	— Preparations for infant use, put up for retail sale					
	— — Food preparations of products of heading Nos 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	X	X	X	X	X
	— — Other	X	X		X	X
1901 20 00	— Mixes and doughs for the preparation of bakers' wares, pastry-cooks, products or biscuits of heading No 1905					
	— — Food preparations of products of heading Nos 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	X	X	X	X	X
	— — Other	X	X		X	X
1901 90	— Other:					
1901 90 11 and 1901 90 19	— — Malt extract	X	X			
	— — Other:					

▼B

1	2	3	4	5	6	7
1901 90 99	— — — Other:					
	— — — — Food preparations of goods of heading Nos 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	X	X	X	X	X
	— — — — Other	X	X		X	X
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:					
	— Uncooked pasta, not stuffed or otherwise prepared:					
1902 11 00	— — Containing eggs:					
	— — — Of durum wheat and pasta made from other cereals	C		X		
	— — — Other:	X		X		
1902 19	— — — Other:					
	— — — Of durum wheat and pasta made from other cereals	C				X
	— — Other:	X				X
1902 20	Stuffed pasta, whether or not cooked or otherwise prepared:					
1902 20 91 and 1902 20 99	— — Other:	X	X		X	X
1902 30	— Other pasta	X	X		X	X
1902 40	— Couscous:					
1902 40 10	— — Unprepared:					
	— — — Of durum wheat	C				
	— — — Other	X				
1902 40 90	— — Other	X	X		X	X
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	X				

▼B

1	2	3	4	5	6	7
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included					
	— Unsweetened puffed rice or pre-cooked rice					
	— — Containing cocoa ([1])	X	C	X	X	X
	— — Not containing cocoa	X	C		X	X
	— Other, containing cocoa ([1])	X	X	X	X	X
	— Other	X	X		X	X
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:					
1905 10 00	— Crispbread	X			X	X
1905 20	— Gingerbread and the like	X		X	X	X
1905 30	►M4 — Sweet biscuits; waffles and wafers:	X		X	X	X
►M4 1905 31	— — Sweet biscuits					
1905 32 ◄	— — Waffles and wafers ◄					
1905 40	— Rusks, toasted bread and similar toasted products	X		X	X	X
1905 90	— Other:					
1905 90 10	— — Matzos	X				
1905 90 20	— — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	X	X			
1905 90 30	— — — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	X				
1905 90 40 to 1905 90 90	— — — Other products	X		X	X	X
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:					
2001 90	— Other:					

▼B

1	2	3	4	5	6	7
2001 90 30	— — Sweet corn (*Zea mays var. saccharata*):					
	— — — In ear form	X			X	
	— — — In grain form	C			X	
2001 90 40	— — Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	X			X	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006					
2004 10	— Potatoes:					
	— — Other:					
2004 10 91	— — — In the form of flour, meal or flakes	X	X		X	X
2004 90	— Other vegetables and mixtures of vegetables:					
2004 90 10	— — Sweet corn (*Zea mays var. saccharata*):					
	— — — In ear form	X			X	
	— — — In grain form	C			X	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006					
2005 20	— Potatoes:					
2005 20 10	— — In the form of flour, meal or flakes	X	X		X	X
2005 80 00	— Sweet corn (*Zea mays var. saccharata*):					
	— — In ear form	X			X	
	— — In grain form	C			X	
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:					
2008 99	— — Other:					
	— — — Not containing added spirit:					
	— — — — Not containing added sugar:					
2008 99 85	— — — — — Maize (corn) other than sweet corn (*Zea mays var. saccharata*):					
	— — — — — — In ear form	X				
	— — — — — — In grain form	C				

▼B

1	2	3	4	5	6	7
2008 99 91	— — — — — Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	X				
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					
	— Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
2101 12 98	— — — Other	X	X		X	
2101 20	— Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:					
2101 20 98	— — — Other	X	X		X	
2101 30	— Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					
	— — Roasted chicory and other roasted coffee substitutes:					
▼M3						
▼B						
2101 30 19	— — — Other	X			X	
	— Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:					
▼M3						
▼B						
2101 30 99	— — Other	X			X	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:					
2102 10	— Active yeasts					
2102 10 31 and 2102 10 39	— — Bakers' yeast:	X			X	
2105	Ice cream and other edible ice, whether or not containing cocoa:					
	— Containing cocoa	X	X	X	X	X
	— Other	X	X		X	X

▼B

1	2	3	4	5	6	7
2106	Food preparations not elsewhere specified or included:					
2106 90	— Other:					
2106 90 10	— — Cheese fondues	X	X		X	X
2106 90 92 and 2106 90 98	— — Other:	X	X		X	X
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:					
2202 10 00	— Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	X			X	
2202 90	— Other:					
2202 90 10	— — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:					
	— — — Beer made from malt, of an actual alcoholic strength by volume not exceeding 0.5 % vol	C				
	— — — Other	X			X	
2202 90 91 to 2202 90 99	— — Other	X			X	X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	X			X	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:					
2208 20	— Spirits obtained by distilling grape wine or grape marc				X	
2208 30	— Whiskies:					
	— — Other than Bourbon whiskey					
ex 2208 30 32 to 2208 30 88	— — — Whiskies, other than those listed in Regulation (EEC) No 2825/93	X				
2208 50 11 to 2208 50 19	— Gin	X				
2208 50 91 to 2208 50 99	— Geneva	X			X	
2208 60	— Vodka	X				
2208 70	— Liqueurs	X		X	X	X

▼B

1	2	3	4	5	6	7
2208 90	— Other:					
2208 90 41	— — — — Ouzo and other spirits	X			X	
2208 90 45	— — — — — — — Calvados, in containers holding 2 litres or less				X	
2208 90 48	— — — — — — — Other spirits distilled from fruit, in containers holding 2 litres or less				X	
2208 90 52	— — — — — — — Korn, in containers holding 2 litres or less	X			X	
2208 90 57	— — — — — — — Other spirits, in containers holding 2 litres or less	X			X	
2208 90 69	— — — — — Other spirituous beverages, in containers holding 2 litres or less	X			X	X
2208 90 71	— — — — — Spirits distilled from fruit, in containers holding more than 2 litres				X	
2208 90 74	— — — — — Other spirits, in containers holding more than 2 litres	X			X	
2208 90 78	— — — — — Other spirituous beverages, in containers holding more than 2 litres	X			X	X
Chapter 29	Organic chemicals:					
2905 43 00	— — Mannitol	C			C	
2905 44	— — D-glucitol (sorbitol)	C			C	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:					
3302 10	— Of a kind used in the food or drink industries:					
3302 10 29	— — — — — Other	X			X	X
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes:					
3501	Casein, caseinates and other casein derivatives; casein glues:					
3501 10	— Casein					C
3501 90	— Other:					
3501 90 10	— — Casein glues					X
3501 90 90	— — Other:					C

▼B

1	2	3	4	5	6	7
3502	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:					
	— Egg albumin:					
3502 11 90	— — — Other			C		
3502 19 90	— — — Other			C		
3502 20 91 and 3502 20 99	— — Other					C
ex 3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches, excluding starches of heading No 3505 10 50	X	X			
3505 10 50	— — — Starches, esterified or etherified	X				
Chapter 38	Miscellaneous chemical products					
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:					
3809 10	— With a basis of amylaceous substances	X	X			
3824 60	— Sorbitol other than that of subheading 2905 44	C			C	

(a) Commission Regulation (EC) No 1510/2000 (OJ L 174, 13.7.2000, p. 11).
(b) Commission Regulation (EC) No 1528/2000 (OJ L 175, 14.7.2000, p. 64).
(c) Commission Regulation (EC) No 1516/1996 (OJ L 189, 30.7.1996, p. 99).
(d) Commission Regulation (EC) No 1527/2000 (OJ L 175, 14.7.2000, p. 59).
(e) Commission Regulation (EC) No 1528/2000 (OJ L 175, 14.7.2000, p. 55).
(1) Containing no more than 6 % of cocoa.

▼B

ANNEX C

CN code	Description	Common wheat	Durum wheat	Maize (corn)	Wholly milled long-grain rice	Wholly milled round-grain rice	Barley	White sugar	Whey (PG1)	Skimmed-milk powder (PG2)	Eggs in shell
1	2	3	4	5	6	7	8	9	10	11	12
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:										
0710 40 00	— Sweet corn										
	— — In grain form			100 (1)							
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:										
0711 90 30	— Sweet corn										
	— — In grain form			100 (1)							
1902	Pasta, (whether or) not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:										
	— Uncooked pasta, not stuffed or otherwise prepared										
1902 11	— — Containing eggs										
	— — — Of durum wheat, not containing or containing not more than 3 % by weight of other cereals, with an ash content (by weight) in the dry matter (2):										
	— — — —Not exceeding 0,95 %		160 (3)								(4)
	— — — — Exceeding 0,95 %, but not exceeding 1,10 %		150 (3)								(4)
	— — — — Exceeding 1,10 %, but not exceeding 1,30 %		140 (3)								(4)
	— — — — Exceeding 1,30 %		0								
	— — — Other, of cereals:										
	— — — —Containing 80 % or more by weight of durum wheat, with an ash content (by weight) in the dry matter (2):										
	— — — — Not exceeding 0,87 %	32	128 (3)								(4)
	— — — — — Exceeding 0,87 %, but not exceeding 0,99 %	30	120 (3)								(4)
	— — — — — Exceeding 0,99 %, but not exceeding 1,15 %	28	112 (3)								(4)

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	— — — — — — Exceeding 1,15 %	0	0								
	— — — — Containing less than 80 % by weight of durum wheat, with an ash content (by weight) in the dry matter (2):										
	— — — — — — Not exceeding 0,75 %	80	80 (3)								(4)
	— — — — — — Exceeding 0,75 %, but not exceeding 0,83 %	75	75 (3)								(4)
	— — — — — — Exceeding 0,83 %, but not exceeding 0,93 %	70	70 (3)								(4)
	— — — — — — Exceeding 0,93 %	0	0								
	— — — Other (other than of cereals): see Annex B										
1902 19	— — Other (i.e other than containing eggs):										
	— — — Of durum wheat, not containing or containing not more than 3 % by weight of other cereals, with an ash content (by weight) in the dry matter :										
	— — — — Not exceeding 0,95 %		160								
	— — — — Exceeding 0,95 %, but not exceeding 1,10 %		150								
	— — — — Exceeding 1,10 %, but not exceeding 1,30 %		140								
	— — — — Exceeding 1,30 %		0								
	— — — Other, of cereals:										
	— — — —Containing 80 % or more by weight of durum wheat, with an ash content (by weight) in the dry matter:										
	— — — — — — Not exceeding 0,87 %	32	128								
	— — — — — — Exceeding 0,87 %, but not exceeding 0,99 %	30	120								
	— — — — — — Exceeding 0,99 %, but not exceeding 1,15 %	28	112								
	— — — — — — Exceeding 1,15 %	0	0								
	— — — — Containing less than 80 % by weight of durum wheat, with an ash content (by weight) in the dry matter:										
	— — — — — — Not exceeding 0,75 %	80	80								
	— — — — — — Exceeding 0,75 %, but not exceeding 0,83 %	75	75								
	— — — — — — Exceeding 0,83 %, but not exceeding 0,93 %	70	70								
	— — — — — — Exceeding 0,93 %	0	0								
	— — — Other (other than of cereals): see Annex B										
1902 20	— Stuffed pasta, whether or not cooked or otherwise prepared:										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	— — Other:										
1902 20 91	— — — Cooked: see Annex B										
1902 20 99	— — — Other: see Annex B										
1902 30	— Other pasta (cooked or otherwise prepared, but not stuffed): see Annex B										
1902 40	— Couscous:										
1902 40 10	— — Unprepared:										
	— — — Of durum wheat, not containing or containing not more than 3 % by weight of other cereals, with an ash content (by weight) in the dry matter (2):										
	— — — — Not exceeding 0,95 %		160								
	— — — — Exceeding 0,95 %, but not exceeding 1,10 %		150								
	— — — — Exceeding 1,10 %, but not exceeding 1,30 %		140								
	— — — — Exceeding 1,30 %		0								
	— — — Other (other than of durum wheat): see Annex B										
1902 40 90	— — Other (prepared): see Annex B										
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:										
1904 10	— Prepared foods obtained by the swelling or roasting of cereals or cereal products:										
ex 1904 10 30	— — Obtained from rice:										
	— — — Unsweetened puffed rice					165					
1904 20	— Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals										
ex 1904 20 95	— — Obtained from rice:										
	— — — Unsweetened puffed rice					165					
1904 90	— Other:										
ex 1904 90 10	— — Rice:										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	— — — Pre-cooked rice (5)				120						
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:										
ex 2001 90 30	— Sweet corn (Zea mays var. saccharata)										
	— — In grain form			100 (1)							
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:										
ex 2004 90 10	— Sweet corn (*Zea mays var. saccharata*)										
	— — In grain form			100 (1)							
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:										
2005 80 00	— Sweet corn (*Zea mays var. saccharata*)										
	— — In grain form			100 (1)							
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:										
▼M4											
ex 2008 99 85	– – – – Maize (corn), in grain form, other than sweet corn (*Zea mays* var. *Saccharata*):			60 (1)							
▼B											
ex 2202 90 10	Beer made from malt, of an actual alcoholic strength by volume not exceeding 0,5 % vol:										
	— Made from barley malt or wheat malt, not containing added unmalted cereals, rice (or products resulting from the processing thereof) or sugar (sucrose or invert sugar)						23 (6) (9)				
	— Other						22 (6) (9)				
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivates:										
	— Polyhydric alcohols:										
2905 43 00	— — Mannitol:										
	— — — Obtained from sucrose covered by Regulation (EC) No 2038/1999							102			
	— — — Obtained from amylaceous products covered by Regulation (EEC) No 1766/92			242							

▼B

1	2	3	4	5	6	7	8	9	10	11	12
2905 44	— — D-glucitol (sorbitol)										
	— — — In aqueous solution:										
2905 44 11	— — — — Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										
	— — — — — Obtained from amylaceous products			169 (7)							
	— — — — Obtained from sucrose							71 (7)			
2905 44 19	— — — — Other:										
	— — — — — Obtained from amylaceous products			148 (7)							
	— — — — Obtained from sucrose							71 (7)			
	— — — Other:										
2905 44 91	— — — — Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										
	— — — — — Obtained from amylaceous products			242							
	— — — — Obtained from sucrose							102			
2905 44 99	— — — — Other:										
	— — — — — Obtained from amylaceous products			242							
	— — — — — Obtained from sucrose							102			
3501	Casein, caseinates and other casein derivatives; casein glues:										
3501 10	— Casein									291 (8)	
3501 90 90	— — Other										
3502	Albumins, albuminates and other albumin derivatives:										
	— Egg albumin:										
3502 11	— — Dried:										
3502 11 90	— — — Other										406
3502 19	— — Other:										
3502 19 90	— — — Other										55
3502 20	— Milk albumin: (Lactalbumin)										
3502 20 91	— — — Dried (for example, in sheets, scales, flakes, powder)								900		
3502 20 99	— — — Other								127		
3824	Prepared binders for foundry moulds or cores; chemical products and										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	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:										
3824 60	Sorbitol other than of CN code 2905 44:										
	— — In aqueous solution:										
3824 60 11	— — — Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										
	— — — — Obtained from of amylaceous products			169 (7)							
	— — — — Obtained from sucrose							71 (7)			
3824 60 19	— — — Other:										
	— — — — Obtained from of amylaceous products			148 (7)							
	— — — — Obtained from sucrose							71 (7)			
	— — Other:										
3824 60 91	— — — Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										
	— — — — Obtained from of amylaceous products			242							
	— — — — Obtained from sucrose							102			
3824 60 99	— — — Other:										
	— — — — Obtained from of amylaceous products			242							
	— — — — Obtained from sucrose							102			

(1) This quantity refers to maize (corn) in grain form adjusted to correspond to a moisture content of 72 % by weight.
(2) This content shall be determined by subtracting from the total ash content of the product that part of the ash which derives from the eggs incorporated therein, on a basis of 0,04 % by weight of ash per 50 g, rounded down to the nearest 50 g.
(3) This amount shall be reduced by 1,6 kg/100 kg per 50 g of eggs in shell (or the equivalent thereof in other egg products) per kilogram of pasta.
(4) 5 kg/100 kg per 50 g of eggs in shell (or the equivalent thereof in other egg products) per kilogram of pasta, any intermediate amount being rounded down to the nearest 50 g.
(5) Pre-cooked rice means wholly milled rice in grains which has been pre-cooked and partially dried in order to facilitate final cooking.
(6) This quantity applies to beer of not less than 11º Plato and not more than 12º Plato. For beer of less than 11º Plato, this quantity shall be reduced by 9 % per degree Plato, the actual content being rounded down to the nearest degree Plato. For beer of more than 12º Plato, this quantity shall be increased by 9 % per degree Plato, the actual strength being rounded up to the nearest degree Plato.
(7) The quantities indicated in columns 5 and 9 for an aqueous solution of D-glucitol (sorbitol) apply to a dry-matter content of 70 % by weight. For aqueous solutions of sorbitol with a different dry-matter content, these quantities shall, as appropriate, be increased or reduced in proportion to the actual dry-matter content, and rounded down to the nearest kilogram.
(8) Quantity determined, depending on the casein used, on the basis of 291 kg of skimmed milk powder (PG 2) per 100 kg of casein.
(9) Per hectolitre of beer.

▼B

ANNEX D

CN code	Description	Data obtained from the analysis of the goods	Nature of the basic products in respect of which the refund is granted	Amount of basic product in respect of which the refund is granted (per 100 kg of goods)
1	2	3	4	5
1704	Sugar confectionery (including white chocolate), not containing cocoa:			
1704 10	— Chewing gum, whether or not sugar-coated	1. Sucrose ([1])	1. White sugar	1. 1. 1 kg per 1 % by weight of sucrose ([1])
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
1704 90 30 to 1704 90 99	— Other	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
		3. (a) With a milkfat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milkfat
		(b) With a milkfat content of 12 % or more by weight	(b) Butter (PG6)	3. (b) 1,22 kg per 1 % by weight of milkfat
1806	Chocolate and other food preparations containing cocoa			
1806 10	— Cocoa powder, containing added sugar or other sweetening matter	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
1806 20	— Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
		3. (a) With a milkfat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milkfat
		(b) With a milkfat content of 12 % or more by weight	(b) Butter (PG6)	3. (b) 1,22 kg per 1 % by weight of milkfat
1806 31 and 1806 32	— Other, in blocks, slabs or bars	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
		3. Milkfat	3. Whole-milk powder (PG3)	3. 3,85 kg per 1 % by weight of milkfat
1806 90	— Other	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])

▼B

1	2	3	4	5
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
		3. (a) With a milkfat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milkfat
		(b) With a milkfat content of 12 % or more by weight	(b) Butter (PG6)	3. (b) 1,22 kg per 1 % by weight of milkfat
ex 1901	Food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing less than 50 % by weight of cocoa powder, not elsewhere specified; food preparations of goods of CN code Nos 0401 to 0404, not containing cocoa powder or containing less than 10 % by weight of cocoa powder, not elsewhere specified or included;	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])
		2. Glucose ([2])	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose ([2])
		3. (a) With a milkfat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milkfat
		(b) With a milkfat content of 12 % or more by weight	(b) Butter (PG6)	(b) 1,22 kg per 1 % by weight of milkfat.
1902	Pasta, [whether or] not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:			
ex 1902 11 and ex 1902 19	— Uncooked pasta, not stuffed or otherwise prepared, other than pasta containing exclusively cereals and eggs	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1902 20	— Stuffed pasta, whether or not cooked or otherwise prepared:			
1902 20 91 to 1902 20 99	— — Other	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous (or dextrin) of wheat
1902 30	— — Other pasta	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous (or dextrin) of wheat
1902 40 90	— — (Couscous) Other	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous (or dextrin) of wheat
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms.	Starch (or dextrin)	Maize (corn)	1,83 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			

▼B

1	2	3	4	5
1905 10	— Crispbread	Starch (or dextrin)	Rye	2,09 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1905 30	►M4 — Sweet biscuits; waffles and wafers:	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
►M4 1905 31	— — Sweet biscuits	2. Glucose (2)	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose (2)
1905 32 ◄	— — Waffles and wafers ◄	3. Starch (or dextrin)	3. Common wheat	3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
		4. Milkfat	4. Butter (PG6)	4. 1,22 kg per 1 % by weight of milkfat
1905 40	— Rusks, toasted bread and similar toasted products	Starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1905 90	— Other:			
1905 90 20	— — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Starch (or dextrin)	Maize (corn)	1,83 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1905 90 30	— — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	Starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1905 90 40 to 1905 90 90		1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize	2. 2,1 kg per 1 % by weight of glucose (2)
		3. Starch (or dextrin)	3. Common wheat	3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
		4. Milkfat	4. Butter (PG6)	4. 1,22 kg per 1 % by weight of milkfat
2105	Ice cream and other edible ice, whether or not containing cocoa	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. Milkfat	3. Butter (PG6)	3. 1,22 kg per 1 % by weight of milkfat
2106	Food preparations not elsewhere specified or included:			
2106 90	— Other			
	— — Other:			
2106 90 98	— — — Other	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (corn)	2. 2,1 kg per 1 % by weight of glucose (2)

▼B

1	2	3	4	5
		3. Milkfat	3. Butter (PG6)	3. 1,22 kg per 1 % by weight of milkfat
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit and other vegetable juices of CN code 2009:			
2202 10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1. Sucrose (1) 2. Glucose (2)	1. White sugar 2. Maize (corn)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2)
2202 90	— Other:			
2202 90 10	— — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:	1. Sucrose (1) 2. Glucose (2)	1. White sugar 2. Maize (corn)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2)
2202 90 91 to 2202 90 99	— — Other	1. Sucrose (1) 2. Milkfat	1. White sugar 2. Whole-milk powder (PG3)	1. 1 kg per 1 % by weight of sucrose (1) 2. 3,85 kg per 1 % by weight of milkfat

(1) The sucrose content of the goods (without further processing), plus the sucrose equivalent of any mixture of glucose and fructose (total glucose and fructose content multiplied by 0,95), as declared (in whatever form) or found in the goods. However, where the fructose content of the goods is less than the glucose content, the amount of glucose to be included in the above calculation shall be an amount equal, by weight, to that of fructose.

(2) Other than the glucose content referred to in note (1).

N.B.: Where the presence of a lactose hydrolysate is declared and/or galactose is found to be present, the quantity of glucose equivalent to the galactose shall be deducted from the total glucose content before any other calculation is performed.

▼B

ANNEX E

COEFFICIENTS FOR CONVERSION INTO BASIC PRODUCTS FOR THE PRODUCTS REFERRED TO IN ARTICLE 3(1)(b)

CN code	Processed agricultural product	Coefficient	Basic product
1101 00 11	Durum wheat flour with an ash content per 100 g of:		
	— 0 to 900 mg	1,33	Durum wheat
	— 901 to 1 900 mg	1,09	Durum wheat
1101 00 15 and 1101 00 90	Common wheat and meslin flour with an ash content per 100 g of:		
	— 0 to 900 mg	1,33	Common wheat
	— 901 to 1 900 mg	1,09	Common wheat
1102 10	Rye flour with an ash content per 100 g of:		
	— 0 to 1 400 mg	1,37	Rye
	— 1 401 to 2 000 mg	1,08	Rye
1102 20 10	Maize (corn) flour of a fat content not exceeding 1,5 % by weight	1,20	Maize (corn)
1102 20 90	Maize (corn) flour of a fat content exceeding 1,5 % by weight	1,10	Maize (corn)
1102 30	Rice flour	1,00	Broken rice
1102 90 10	Barley flour	1,20	Barley
1102 90 30	Oat flour	1,20	Oats
1103 11 10	Groats and meal of durum wheat	1,42	Durum wheat
1103 11 90	Groats and meal of common wheat with an ash content not exceeding 600 mg per 100 g	1,37	Common wheat
1103 12 00	Groats and meal of oats	1,80	Oats
1103 13 10	Groats and meal of maize (corn) flour of a fat content not exceeding 1,5 % by weight	1,20	Maize (corn)
1103 13 90	Groats and meal of maize (corn) of a fat content exceeding 1,5 % by weight	1,20	Maize (corn)
1103 14 00	Groats and meal of rice	1,00	Broken rice
1103 19 10	Groats and meal of rye	1,00	Rye
1103 19 30	Groats and meal of barley	1,55	Barley
1103 21 00	Pellets of wheat	1,02	Common wheat
1103 29 10	Pellets of rye	1,00	Rye
1103 29 20	Pellets of barley	1,02	Barley
1103 29 30	Pellets of oats	1,00	Oats
1103 29 40	Pellets of maize (corn)	1,00	Maize (corn)
1103 29 50	Pellets of rice	1,00	Broken rice
1104 11 90	Flaked grains of barley	1,40	Barley
1104 12 90	Flaked grains of oats	1,80	Oats
1104 19 10	Rolled or flaked grains of wheat	1,02	Common wheat
1104 19 30	Rolled or flaked grains of rye	1,40	Rye
1104 19 50	Rolled or flaked grains of maize (corn)	1,44	Maize (corn)
1104 19 91	Flaked rice	1,00	Broken rice
1104 21 10	Hulled (shelled or husked) grains of barley	1,50	Barley
1104 21 30	Hulled and sliced or kibbled grains of barley (‘Grütze’ or ‘grutten’)	1,50	Barley

▼B

CN code	Processed agricultural product	Coefficient	Basic product
1104 21 50	Pearled grains of barley	1,60	Barley
1104 22 20	Hulled (shelled or husked) grains of oats	1,60	Oats
1104 22 30	Hulled and sliced or kibbled grains of oats (‘Grütze’ or ‘grutten’)	1,70	Oats
1104 23 10	Hulled (shelled or husked) grains of maize (corn), whether or not sliced or kibbled	1,30	Maize (corn)
1104 29 11	Hulled (shelled or husked) grains of wheat, whether or not sliced or kibbled	1,02	Common wheat
1104 29 51	Grains of wheat, not otherwise worked than kibbled	1,00	Common wheat
1104 29 55	Grains of rye, not otherwise worked than kibbled	1,00	Rye
1104 30 10	Germ of wheat, whole, rolled, flaked or ground	0,25	Common wheat
1104 30 90	Germ of other cereals, whole, rolled, flaked or ground	0,25	Maize (corn)
1107 10 11	Malt, not roasted, of wheat, in the form of flour	1,78	Common wheat
1107 10 19	Malt, not roasted, of wheat, in another form	1,27	Common wheat
1107 10 91	Malt, not roasted, of other cereals, in the form of flour	1,78	Barley
1107 10 99	Malt, not roasted, of other cereals, in another form	1,27	Barley
1107 20 00	Roasted malt	1,49	Barley
1108 11 00	Wheat starch	2,00	Common wheat
1108 12 00	Maize (corn) starch	1,60	Maize (corn)
1108 13 00	Potato starch	1,60	Maize (corn)
1108 19 10	Rice starch	1,52	Broken rice
ex 1108 19 90	Barley or oat starch	1,60	Maize (corn)
1702 30 51	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose, containing in the dry state 99 % or more by weight of glucose, in the form of white crystalline powder, whether of not agglomerated	2,09	Maize (corn)
1702 30 59	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose, containing in the dry state 99 % or more by weight of glucose, other	1,60	Maize (corn)
1702 30 91	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose, other, in the form of white crystalline powder, whether or not agglomerated	2,09	Maize (corn)
1702 30 99	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose, other	1,60	Maize (corn)
1702 40 90	Glucose and glucose syrup (1), containing in the dry state at least 20 % but less than 50 % by weight of fructose	1,60	Maize (corn)

▼B

CN code	Processed agricultural product	Coefficient	Basic product
ex 1702 90 50	Maltodextrine, in the form of white crystalline powder, whether or not agglomerated	2,09	Maize (corn)
ex 1702 90 50	Maltodextrine and maltodextrine syrup, other	1,60	Maize (corn)
1702 90 75	Caramel, in the form of powder, whether or not agglomerated	2,19	Maize (corn)
1702 90 79	Caramel, other	1,52	Maize (corn)
2106 90 55	Flavoured or coloured glucose syrup and maltodextrine syrup	1,60	Maize (corn)

(1) Excluding isoglucose.

▼B

ANNEX F

I. **Application for refund certificate**

1. The application for a refund certificate shall be made on a form as set out in Annex I to Regulation (EC) No 1291/2000.

   If the exporter has no plans to export goods via a Member State other than that in which the application for a refund certificate is lodged, the application may be made electronically in accordance with the conditions laid down by the Member State.

▼M2

2. The 'Export licence or advance fixing certificate' shall be stamped 'Refund certificate non-Annex I'. This information may be computerised.

   Applicants must complete boxes 4, 8, 17 and 18 and, where appropriate, 7. In boxes 17 and 18, the amount shall be entered in euro;

   Boxes 13 to 16 shall not be completed.

   In box 20, applicants must state whether they plan to use the refund certificate only in the Member State which issued it or whether they require a refund certificate which is valid throughout the Community.

   Applicants must enter in box 20 the words 'Article 8-1', or other words to the satisfaction of the competent authority, if the application refers to a certificate provided for under Article 8(1) or the words 'Article 8-8', or other words to the satisfaction of the competent authority, if it refers to a certificate provided for under Article 8(8) to (10).

   Applicants must enter the place and date of application and sign the application.

▼M3

____

▼B

II. **Application for advance fixing — request for extracts of refund certificates**

1. Application for advance fixing at the time of application for a refund certificate

   See Section I (applicants must complete box 8).

2. Application for advance fixing after the refund certificate has been issued

   In this case, the exporter must make out an application and enter:

   — in boxes 1 and 2, the name of the body which issued the refund certificate for which advance fixing is requested and the number of the certificate;

   — in box 4, the name of the holder of the certificate;

   — in box 8, 'yes' must be ticked.

▼M2

3. Application for an extract from a refund certificate

   Any holder of a refund certificate may request an extract from the certificate for an amount not exceeding the amount not yet recorded on the original certificate on the date on which the extract is issued, particularly if the refund applications for the planned exports will not be submitted in the Member State which issued the refund certificate. In this case, the amount for which an extract is requested shall be recorded on the original certificate and an extract shall be issued, based on an application drawn up on the form set out in Annex I to Regulation (EC) No 1291/2000 and containing the following information:

   — in boxes 1 and 2, the name of the agency which issued the refund certificate from which an extract is requested and the number of the original certificate,

   — in box 4, the name of the holder of the refund certificate,

   — in boxes 17 and 18, the amount of the extract requested in euro.

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III. **Issue of refund certificates with advance fixing for use throughout the Community and of extracts from certificates**

Copies 1 and 2 must be issued based on the models in Annex I to Regulation (EC) No 1291/2000

On the title 'Export licence or advance fixing certificate' shall be stamped 'refund certificate Non Annex I'.

(a) The name and address of the body issuing the certificate shall be entered in box 1. The number of the refund certificate (allocated by the issuing body) shall be entered in box 2 or box 23.

In the case of extracts from a refund certificate, 'EXTRACT' in bold font and capitals shall be entered in box 3.

(b) The name and full address of the holder shall be entered in box 4.

(c) Box 6 shall be crossed out.

(d) The date on which the application for a refund certificate is lodged shall be entered in box 10 and the amount of the security determined in accordance with Article 11 shall be entered in box 11.

(e) The expiry date shall be entered in box 12.

(f) Boxes 13 to 16 shall be crossed out.

(g) The competent authority shall complete boxes 17 and 18 on the basis of the amount determined in accordance with Article 8.

(h) Box 19 shall be crossed out.

(i) Any details provided for in the application must be entered in box 20.

(j) Box 21 must be completed as laid down in the application.

(k) ►M4 Box 22 must contain the words: 'for use from …', determined in accordance with Article 8. ◄

(l) Box 23 must be filled in.

(m) Box 24 shall be crossed out.

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IV. **Issue of refund certificates without advance fixing for use throughout the Community**

These refund certificates shall be completed in the same way as the certificates referred to in Section III.

Box 21 shall be deleted.

Should the holder of such a refund certificate subsequently request advance fixing of the refund rates, he must return the original certificate and any extracts already issued. 'Refund valid on [date], fixed in advance on [date]' shall be entered and completed in box 22 of the certificate.

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V. **Registered certificates valid in a single Member State**

If the holder of a refund certificate has no plans to apply for refunds under the certificate from any body other than the body which issued it, the Member State shall inform the applicant that his request has been registered and provide him with the information set out on copy 1.

Copy 2 (copy for the issuing body) shall not be issued. Instead, the competent authority shall record all the information from the refund certificates referred to in Sections III and IV and the amounts claimed under the certificate.

VI. **Use of certificates**

1. At the time of completion of the export formalities, the number(s) of the refund certificates used to cover the refund application must be entered in the single administrative document.

   If a customs document other than the single administrative document is used, the number(s) of the certificate(s) used to cover the refund application must be entered on the national document.

2. Each exporter must complete a specific application for payment within the meaning of Article 49(1) of Regulation (EC) No 800/1999. It must be presented to the body responsible for payment, accompanied by the

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corresponding certificate(s), except in the case of electronic registration of the certificate(s) within the meaning of section V.

The competent authority may consider the specific application not to be the payment documents referred to in Article 49(2) of Regulation (EC) No 800/1999.

The competent authority may consider the specific application to be the export declaration within the meaning of Article 5(1) of Regulation (EC) No 800/1999. In this case, the date of receipt of the specific application by the body responsible for payment referred to in paragraph 3 shall be the date on which that body received the export declaration. In all other cases, the specific application must contain particulars of the export declaration.

3. The body responsible for payment shall determine the amount requested on the basis of the information contained in the specific application, taking as sole basis the quantity and nature of the basic product(s) exported and the applicable refund rate(s). These three data must be indicated or referred to clearly in the export declaration.

   The body responsible for payment shall record this amount on the refund certificate within three months of the date of receipt of the specific application.

   The certificates shall be attributed on the reverse of copy No 1; boxes 28, 29 and 30 should contain the amount in euros instead of the quantity.

   The preceding subparagraph shall *mutatis mutandis* to certificates kept in electronic form.

4. After attribution, if the refund certificate is not registered, copy 1 of the certificate shall be returned to the holder or kept by the paying body at the request of the exporter.

5. The security lodged in respect of the goods exported may be released or may be transferred to guarantee advance payment of the refund. In this case, the applicant need only top up the security accordingly.

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ANNEX G

TABLE OF EQUIVALENCE

Regulation (EC) No 1222/94	This Regulation
Article 1(1)	Article 1(1)
Article 1(1)(a)	Article 1(2)
Article 1(2)	Article 1(3)
Article 1(3)	Article 1(4)
Article 2	Article 2
Article 3	Article 3
Article 4	Article 4
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Article 6 A	Article 7
Article 6 B	Article 8
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Article 6 I	Article 15
Article 7(1)	Article 16(1)
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Article 7(6)	Article 16(7)
Article 7(7)	Article 16(8)
Article 7(a)	Article 17
Article 8	Article 18
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—	Article 20
—	Article 21
Annex A	Annex A
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