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Price: EUR 4

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⁽¹⁾ Text with EEA relevance

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II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) No 1421/2013

of 30 October 2013

amending Annexes I, II and IV to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences

THE EUROPEAN COMMISSION,

least-developed countries (EBA). The list of EBA beneficiary countries is established in Annex IV to that Regulation.

Having regard to the Treaty on the Functioning of the European Union,

(4) The Republic of Croatia (hereinafter Croatia) became a member of the European Union as of 1 July 2013. Therefore, Croatia should be removed from Annex I.

Having regard to Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 ⁽¹⁾, and in particular Articles 3(2), 5(3) and 17(2) thereof,

(5) The Republic of South Sudan (hereinafter South Sudan) has become an independent State. On 14 July 2011, the General Assembly of United Nations adopted Resolution A/RES/65/308 admitting South Sudan to membership in the United Nations. On 18 December 2012, the General Assembly of United Nations adopted Resolution A/RES/67/136 adding South Sudan to the list of Least Developed Countries. Therefore, South Sudan should be included in Annexes I, II and IV.

Whereas:

(1) Article 3 of Regulation (EU) No 978/2012 provides that a list of eligible countries should be amended to take account of changes in the international status or classification of countries. The list of eligible countries is established in Annex I to that Regulation.

(6) Regulation (EU) No 607/2013 of the European Parliament and of the Council of 12 June 2013 repealing Council Regulation (EC) No 552/97 temporarily withdrawing access to generalised tariff preferences from Myanmar/Burma ⁽²⁾ repealed the temporary withdrawal of Myanmar/Burma's access to the Generalised Scheme of Preferences (GSP) tariff preferences. Therefore, Myanmar/Burma should be removed from the table in Annex I, which lists the 'Eligible countries of the scheme referred to in Article 3 which have been temporarily withdrawn from the scheme, in respect of all or of certain products originating in these countries', from the table in Annex II which lists the 'Beneficiary countries of the general arrangement referred to in point (a) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries' and from the table in Annex IV, which lists the 'Beneficiary countries of the special arrangement for the least-developed countries referred to in point (c) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries'.

(2) Article 4 of Regulation (EU) No 978/2012 establishes criteria for the granting of tariff preferences under the general arrangement of the Generalised Scheme of Preferences (GSP). In accordance with such criteria, a country that has been classified by the World Bank as a high or an upper-middle income country for three consecutive years should not benefit from such preferences. The list of beneficiary countries of the general arrangement of the GSP is established in Annex II to that Regulation.

(3) Article 17(1) of Regulation (EU) No 978/2012 provides that a country that is identified by the UN as a least-developed country should benefit from the tariff preferences under the special arrangement for the

⁽¹⁾ OJ L 303, 31.10.2012, p. 1.

⁽²⁾ OJ L 181, 29.6.2013, p. 13.

- (7) The People's Republic of China (hereinafter China), the Republic of Ecuador (hereinafter Ecuador), the Republic of Maldives (hereinafter the Maldives) and the Kingdom of Thailand (hereinafter Thailand) have been classified by the World Bank as upper-middle income countries in 2011, 2012 and 2013. Accordingly, China, Ecuador, the Maldives and Thailand should be removed from Annex II as from one year after the date of entry into force of this Regulation.
- (8) Commission Regulation (EU) No 1127/2010⁽¹⁾ establishes a three-year transitional period for withdrawing the Maldives from the special arrangement for the least-developed countries (Everything But Arms (EBA)) and provides for the removal of the Maldives from the list of EBA beneficiary countries as of 1 January 2014. Therefore, the Maldives should be removed from Annex IV.
- (9) Article 5(2) of the GSP Regulation provides a GSP beneficiary country and economic operators with time for orderly adaptation to the change in the country's status

under the scheme. This period should be indicated for each GSP beneficiary country concerned in the respective Annex to Regulation (EU) No 978/2012,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EU) No 978/2012 is amended as follows:

- (1) Annex I is replaced by the text set out in Annex I to this Regulation;
- (2) Annex II is replaced by the text set out in Annex II to this Regulation;
- (3) Annex IV is replaced by the text set out in Annex III to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 2014.

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

Done at Brussels, 30 October 2013.

For the Commission
The President
José Manuel BARROSO

⁽¹⁾ Commission Regulation (EU) No 1127/2010 of 3 December 2010 establishing a transitional period for withdrawing the Republic of Maldives from the list of beneficiary countries of the special arrangement for least developed countries, as set out in Council Regulation (EC) No 732/2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 (OJ L 318, 4.12.2010, p. 15).

ANNEX I

ANNEX I

Eligible countries ⁽¹⁾ of the scheme referred to in Article 3

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AL	Albania
AM	Armenia
AO	Angola
AR	Argentina
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BF	Burkina Faso
BH	Bahrain
BI	Burundi
BJ	Benin
BN	Brunei Darussalam
BO	Bolivia
BR	Brazil
BS	Bahamas
BT	Bhutan
BW	Botswana
BY	Belarus
BZ	Belize

⁽¹⁾ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

A	B
CD	Congo, Democratic Republic of
CF	Central African Republic
CG	Congo
CI	Côte d'Ivoire
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China, People's Republic of
CO	Colombia
CR	Costa Rica
CU	Cuba
CV	Cape Verde
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EG	Egypt
ER	Eritrea
ET	Ethiopia
FJ	Fiji
FM	Micronesia, Federated States of
GA	Gabon
GD	Grenada
GE	Georgia
GH	Ghana
GM	Gambia
GN	Guinea

A	B
GQ	Equatorial Guinea
GT	Guatemala
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HN	Honduras
HT	Haiti
ID	Indonesia
IN	India
IQ	Iraq
IR	Iran
JM	Jamaica
JO	Jordan
KE	Kenya
KG	Kyrgyz Republic
KH	Cambodia
KI	Kiribati
KM	Comoros
KN	St Kitts and Nevis
KW	Kuwait
KZ	Kazakhstan
LA	Lao People's Democratic Republic
LB	Lebanon
LC	St Lucia
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LY	Libyan Arab Jamahiriya

A	B
MA	Morocco
MD	Moldova, Republic of
ME	Montenegro
MG	Madagascar
MH	Marshall Islands
MK	Former Yugoslav Republic of Macedonia
ML	Mali
MM	Myanmar/Burma
MN	Mongolia
MO	Macao
MR	Mauritania
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NE	Niger
NG	Nigeria
NI	Nicaragua
NP	Nepal
NR	Nauru
NU	Niue
OM	Oman
PA	Panama
PE	Peru
PG	Papua New Guinea

A	B
PH	Philippines
PK	Pakistan
PW	Palau
PY	Paraguay
QA	Qatar
RU	Russian Federation
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SL	Sierra Leone
SN	Senegal
SO	Somalia
SR	Suriname
SS	South Sudan
ST	São Tomé and Príncipe
SV	El Salvador
SY	Syrian Arab Republic
SZ	Swaziland
TD	Chad
TG	Togo
TH	Thailand
TJ	Tajikistan
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga

A	B
TT	Trinidad and Tobago
TV	Tuvalu
TZ	Tanzania
UA	Ukraine
UG	Uganda
UY	Uruguay
UZ	Uzbekistan
VC	St Vincent and the Grenadines
VE	Venezuela
VN	Vietnam
VU	Vanuatu
WS	Samoa
XK	Kosovo ⁽¹⁾
XS	Serbia
YE	Yemen
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

⁽¹⁾ This designation is without prejudice to positions on status, and is in line with UN Security Council Resolution 1244 (1999) and the International Court of Justice Opinion on the Kosovo's declaration of independence.

Eligible countries of the scheme referred to in Article 3 which have been temporarily withdrawn from the scheme, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
BY	Belarus'

ANNEX II

ANNEX II

Beneficiary countries ⁽¹⁾ of the general arrangement referred to in point (a) of Article 1(2)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
AF	Afghanistan
AM	Armenia
AO	Angola
BD	Bangladesh
BF	Burkina Faso
BI	Burundi
BJ	Benin
BO	Bolivia
BT	Bhutan
CD	Congo, Democratic Republic of
CF	Central African Republic
CG	Congo
CK	Cook Islands
CN	China, People's Republic of (*)
CO	Colombia
CR	Costa Rica
CV	Cape Verde
DJ	Djibouti
EC	Ecuador (*)
ER	Eritrea
ET	Ethiopia

(1) This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

A	B
FM	Micronesia, Federated States of
GE	Georgia
GM	Gambia
GN	Guinea
GQ	Equatorial Guinea
GT	Guatemala
GW	Guinea-Bissau
HN	Honduras
HT	Haiti
ID	Indonesia
IN	India
IQ	Iraq
KG	Kyrgyz Republic
KH	Cambodia
KI	Kiribati
KM	Comoros
LA	Lao People's Democratic Republic
LK	Sri Lanka
LR	Liberia
LS	Lesotho
MG	Madagascar
MH	Marshall Islands
ML	Mali
MM	Myanmar/Burma
MN	Mongolia
MR	Mauritania
MV	Maldives (*)

A	B
MW	Malawi
MZ	Mozambique
NE	Niger
NG	Nigeria
NI	Nicaragua
NP	Nepal
NR	Nauru
NU	Niue
PA	Panama
PE	Peru
PH	Philippines
PK	Pakistan
PY	Paraguay
RW	Rwanda
SB	Solomon Islands
SD	Sudan
SL	Sierra Leone
SN	Senegal
SO	Somalia
SS	South Sudan
ST	São Tomé and Príncipe
SV	El Salvador
SY	Syrian Arab Republic
TD	Chad
TG	Togo
TH	Thailand (*)
TJ	Tajikistan
TL	Timor-Leste

A	B
TM	Turkmenistan
TO	Tonga
TV	Tuvalu
TZ	Tanzania
UA	Ukraine
UG	Uganda
UZ	Uzbekistan
VN	Vietnam
VU	Vanuatu
WS	Samoa
YE	Yemen
ZM	Zambia

(*) This beneficiary country shall be removed from the list of GSP beneficiary countries one year after the date of entry into force of this Regulation.

Beneficiary countries of the general arrangement referred to in point (a) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B

ANNEX III

ANNEX IV

Beneficiary countries ⁽¹⁾ of the special arrangement for the least-developed countries referred to in point (c) of Article 1(2)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
AF	Afghanistan
AO	Angola
BD	Bangladesh
BF	Burkina Faso
BI	Burundi
BJ	Benin
BT	Bhutan
CD	The Congo (Democratic Republic of)
CF	Central African (Republic)
DJ	Djibouti
ER	Eritrea
ET	Ethiopia
GM	Gambia
GN	Guinea
GQ	Equatorial Guinea
GW	Guinea-Bissau
HT	Haiti
KH	Cambodia
KI	Kiribati
KM	Comoros Islands (Islands)

⁽¹⁾ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

A	B
LA	Lao People's Democratic Republic
LR	Liberia
LS	Lesotho
MG	Madagascar
ML	Mali
MM	Myanmar/Burma
MR	Mauritania
MW	Malawi
MZ	Mozambique
NE	Niger
NP	Nepal
RW	Rwanda
SB	The Solomon Islands
SD	Sudan
SL	Sierra Leone
SN	Senegal
SO	Somalia
SS	South Sudan
ST	Sao Tome and Principe
TD	Chad
TG	Togo
TL	Timor-Leste
TV	Tuvalu
TZ	Tanzania (Republic of)
UG	Uganda
VU	Vanuatu
WS	Samoa
YE	Yemen
ZM	Zambia

Beneficiary countries of the general arrangement referred to in point (c) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B

COMMISSION IMPLEMENTING REGULATION (EU) No 1422/2013**of 18 December 2013****publishing, for 2014, the agricultural product nomenclature for export refunds introduced by Regulation (EEC) No 3846/87**

THE EUROPEAN COMMISSION,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty on the Functioning of the European Union,

Article 1

Regulation (EEC) No 3846/87 is amended as follows:

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾,

(1) Annex I is replaced by the text in Annex I to this Regulation.

Having regard to Commission Regulation (EEC) No 3846/87 of 17 December 1987 establishing an agricultural product nomenclature for export refunds ⁽²⁾, and in particular the fourth paragraph of Article 3 thereof,

(2) Annex II is replaced by the text in Annex II to this Regulation.

Whereas:

*Article 2*This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

The full version of the refund nomenclature valid at 1 January 2014, as it ensues from the regulatory provisions on export arrangements for agricultural products, should be published,

It shall apply from 1 January 2014 and expire on 31 December 2014.

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

Done at Brussels, 18 December 2013.

For the Commission
The President
José Manuel BARROSO

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 366, 24.12.1987, p. 1.

ANNEX I

ANNEX I

AGRICULTURAL PRODUCT NOMENCLATURE FOR EXPORT REFUNDS

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1. Cereals and wheat or rye flour, groats or meal

CN code	Description of goods	Product code
1001	Wheat and meslin:	
	– Durum wheat:	
1001 11 00	-- Seed	1001 11 00 9000
1001 19 00	-- Other	1001 19 00 9000
	– Other:	
ex 1001 91	-- Seed:	
1001 91 20	--- Common wheat and meslin	1001 91 20 9000
1001 91 90	--- Other	1001 91 90 9000
1001 99 00	-- Other	1001 99 00 9000
1002	Rye:	
1002 10 00	– Seed	1002 10 00 9000
1002 10 00	– Other	1002 90 00 9000
1003	Barley:	
1003 10 00	– Seed	1003 10 00 9000
1003 90 00	– Other	1003 90 00 9000
1004	Oats:	
1004 10 00	– Seed	1004 10 00 9000

CN code	Description of goods	Product code
1004 90 00	- Other	1004 90 00 9000
1005	Maize (corn):	
ex 1005 10	- Seed:	
1005 10 90	-- Other	1005 10 90 9000
1005 90 00	- Other	1005 90 00 9000
1007	Grain sorghum:	
1007 10	- Seed:	
1007 10 10	-- Hybrids	
1007 10 90	-- Other	1007 10 90 9000
1007 90 00	- Other	1007 90 00 9000
ex 1008	Buckwheat, millet and canary seed; other cereals:	
	- Millet:	
1008 21 00	-- Seed	1008 21 00 9000
1008 29 00	-- Other	1008 29 00 9000
1101 00	Wheat or meslin flour:	
	- Wheat flour:	
1101 00 11	-- Of durum wheat	1101 00 11 9000
1101 00 15	-- Of common wheat and spelt:	
	--- Of an ash content of 0 to 600 mg/100 g	1101 00 15 9100
	--- Of an ash content of 601 to 900 mg/100 g	1101 00 15 9130
	--- Of an ash content of 901 to 1 100 mg/100 g	1101 00 15 9150
	--- Of an ash content of 1 101 to 1 650 mg/100 g	1101 00 15 9170
	--- Of an ash content of 1 651 to 1 900 mg/100 g	1101 00 15 9180
	--- Of an ash content of more than 1 900 mg/100 g	1101 00 15 9190
1101 00 90	- Meslin flour	1101 00 90 9000
ex 1102	Cereal flours other than of wheat or meslin:	
	- Other:	
1102 90 70	-- Rye flour:	
	--- Of an ash content of 0 to 1 400 mg/100 g	1102 90 70 9500
	--- Of an ash content of 1 401 to 2 000 mg/100 g	1102 90 70 9700
	--- Of an ash content of more than 2 000 mg/100 g	1102 90 70 9900

CN code	Description of goods	Product code
ex 1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
1103 11	– – Of wheat:	
1103 11 10	– – – Durum wheat:	
	– – – – Of an ash content of 0 to 1 300 mg/100 g:	
	– – – – – Meal of which less than 10 %, by weight, is capable of passing through a sieve of 0,160 mm mesh	1103 11 10 9200
	– – – – – Other	1103 11 10 9400
	– – – – Of an ash content of more than 1 300 mg/100 g	1103 11 10 9900
1103 11 90	– – – Common wheat and spelt:	
	– – – – Of an ash content of 0 to 600 mg/100 g	1103 11 90 9200
	– – – – Of an ash content of more than 600 mg/100 g	1103 11 90 9800

2. Rice and broken rice

CN code	Description of goods	Product code
ex 1006	Rice:	
1006 20	– Husked (brown) rice:	
	– – Parboiled:	
1006 20 11	– – – Round grain	1006 20 11 9000
1006 20 13	– – – Medium grain	1006 20 13 9000
	– – – Long grain:	
1006 20 15	– – – – Of a length/width ratio greater than 2 but less than 3	1006 20 15 9000
1006 20 17	– – – – Of a length/width ratio equal to or greater than 3	1006 20 17 9000
	– – Other:	
1006 20 92	– – – Round grain	1006 20 92 9000
1006 20 94	– – – Medium grain	1006 20 94 9000
	– – – Long grain:	
1006 20 96	– – – – Of a length/width ratio greater than 2 but less than 3	1006 20 96 9000
1006 20 98	– – – – Of a length/width ratio equal to or greater than 3	1006 20 98 9000
1006 30	– Semi-milled or wholly milled rice, whether or not polished or glazed:	
	– – Semi-milled rice:	
	– – – Parboiled:	

CN code	Description of goods	Product code
1006 30 21	---- Round grain	1006 30 21 9000
1006 30 23	---- Medium grain	1006 30 23 9000
	---- Long grain:	
1006 30 25	----- Of a length/width ratio greater than 2 but less than 3	1006 30 25 9000
1006 30 27	----- Of a length/width ratio equal to or greater than 3	1006 30 27 9000
	--- Other:	
1006 30 42	---- Round grain	1006 30 42 9000
1006 30 44	---- Medium grain	1006 30 44 9000
	---- Long grain:	
1006 30 46	----- Of a length/width ratio greater than 2 but less than 3	1006 30 46 9000
1006 30 48	----- Of a length/width ratio equal to or greater than 3	1006 30 48 9000
	-- Wholly milled rice:	
	--- Parboiled:	
1006 30 61	---- Round grain:	
	----- In immediate packings of 5 kg net or less	1006 30 61 9100
	----- Other	1006 30 61 9900
1006 30 63	---- Medium grain:	
	----- In immediate packings of 5 kg net or less	1006 30 63 9100
	----- Other	1006 30 63 9900
	---- Long grain:	
1006 30 65	----- Of a length/width ratio greater than 2 but less than 3:	
	----- In immediate packings of 5 kg net or less	1006 30 65 9100
	----- Other	1006 30 65 9900
1006 30 67	----- Of a length/width ratio equal to or greater than 3:	
	----- In immediate packings of 5 kg net or less	1006 30 67 9100
	----- Other	1006 30 67 9900
	--- Other:	
1006 30 92	---- Round grain:	
	----- In immediate packings of 5 kg net or less	1006 30 92 9100
	----- Other	1006 30 92 9900

CN code	Description of goods	Product code
1006 30 94	---- Medium grain:	
	----- In immediate packings of 5 kg net or less	1006 30 94 9100
	----- Other	1006 30 94 9900
	---- Long grain:	
1006 30 96	----- Of a length/width ratio greater than 2 but less than 3:	
	----- In immediate packings of 5 kg net or less	1006 30 96 9100
	----- Other	1006 30 96 9900
1006 30 98	----- Of a length/width ratio equal to or greater than 3:	
	----- In immediate packings of 5 kg net or less	1006 30 98 9100
	----- Other	1006 30 98 9900
1006 40 00	- Broken rice	1006 40 00 9000

3. Products processed from cereals

CN code	Description of goods	Product code
ex 1102	Cereal flours other than of wheat or meslin:	
ex 1102 20	- Maize (corn) flour:	
ex 1102 20 10	-- Of a fat content not exceeding 1,5 % by weight:	
	--- Of a fat content not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ⁽²⁾	1102 20 10 9200
	--- Of a fat content exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight ⁽²⁾	1102 20 10 9400
ex 1102 20 90	-- Other:	
	--- Of a fat content exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight ⁽²⁾	1102 20 90 9200
ex 1102 90	- Other:	
1102 90 10	-- Barley flour:	
	--- Of an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1102 90 10 9100
	--- Other	1102 90 10 9900
ex 1102 90 30	-- Oat flour:	
	--- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry matter, not exceeding 1,8 % by weight, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated	1102 90 30 9100
ex 1103	Cereal groats, meal and pellets:	
	- Groats and meal:	
ex 1103 13	-- Of maize (corn):	

CN code	Description of goods	Product code
ex 1103 13 10	<p>--- Of a fat content not exceeding 1,5 % by weight:</p> <p>---- Of a fat content, not exceeding 0,9 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ⁽³⁾</p> <p>---- Of a fat content, exceeding 0,9 % by weight but not exceeding 1,3 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ⁽³⁾</p> <p>---- Of a fat content, exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1,0 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ⁽³⁾</p>	<p>1103 13 10 9100</p> <p>1103 13 10 9300</p> <p>1103 13 10 9500</p>
ex 1103 13 90	<p>--- Other:</p> <p>---- Of a fat content, exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ⁽³⁾</p>	<p>1103 13 90 9100</p>
ex 1103 19	<p>-- Of other cereals:</p>	
1103 19 20	<p>--- Of rye or barley:</p> <p>---- Of rye</p> <p>---- Of barley:</p> <p>----- Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight</p>	<p>1103 19 20 9100</p> <p>1103 19 20 9200</p>
ex 1103 19 40	<p>--- Of oats:</p> <p>---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated</p>	<p>1103 19 40 9100</p>
ex 1103 20	<p>- Pellets:</p>	
ex 1103 20 25	<p>- Of rye or barley:</p> <p>--- Of barley</p>	<p>1103 20 25 9100</p>
1103 20 60	<p>-- Of wheat</p>	<p>1103 20 60 9000</p>
ex 1104	<p>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground:</p> <p>- Rolled or flaked grains:</p>	
ex 1104 12	<p>-- Of oats:</p>	

CN code	Description of goods	Product code
ex 1104 12 90	<p>--- Flaked:</p> <p>---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % of a moisture content not exceeding 12 % and of which the peroxidase is virtually inactivated</p> <p>---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content exceeding 0,1 %, but not exceeding 1,5 % of a moisture content not exceeding 12 % and of which the peroxidase is virtually inactivated</p>	<p>1104 12 90 9100</p> <p>1104 12 90 9300</p>
ex 1104 19	-- Of other cereals:	
1104 19 10	--- Of wheat	1104 19 10 9000
ex 1104 19 50	<p>--- Of maize:</p> <p>---- Flaked:</p> <p>----- Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7 % by weight ⁽³⁾</p> <p>----- Of a fat content, referred to dry matter, exceeding 0,9 % but not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ⁽³⁾</p> <p>--- Of barley:</p>	<p>1104 19 50 9110</p> <p>1104 19 50 9130</p>
ex 1104 19 69	<p>---- Flaked</p> <p>----- Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight</p> <p>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</p>	1104 19 69 9100
ex 1104 22	-- Of oats:	
ex 1104 22 40	<p>--- Hulled (shelled or husked) wheather or not sliced or kibbled:</p> <p>---- Hulled (shelled or husked):</p> <p>----- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of tegument content not exceeding 0,5 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾</p> <p>----- Hulled and sliced or kibbled («Grütze» or «grutten»):</p> <p>----- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾</p>	<p>1104 22 40 9100</p> <p>1104 22 40 9200</p>
ex 1104 23	-- Of maize (corn):	

CN code	Description of goods	Product code
ex 1104 23 40	--- Hulled (shelled or husked), whether or not sliced or kibbled; pearled: ---- Hulled (shelled or husked), whether or not sliced or kibbled: ----- Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight («Grütze» or «grutten») corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾ ⁽³⁾ ----- Of a fat content, referred to dry matter, exceeding 0,9 % but not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight («Grütze» or «grutten») corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾ ⁽³⁾	1104 23 40 9100 1104 23 40 9300
1104 29	-- Of other cereals: --- Of barley:	
ex 1104 29 04	---- Hulled (shelled or husked), whether or not sliced or kibbled: ----- Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾	1104 29 04 9100
ex 1104 29 05	---- Pearled: ----- Of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc): ----- First category corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾ ----- Second category corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾ --- Other:	1104 29 05 9100 1104 29 05 9300
ex 1104 29 17	---- Hulled (shelled or husked), whether or not sliced or kibbled: ----- Of wheat, not sliced or kibbled corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾ ---- Not otherwise worked than kibbled:	1104 29 17 9100
1104 29 51	----- Of wheat	1104 29 51 9000
1104 29 55	----- Of rye	1104 29 55 9000
1104 30	- Germ of cereals, whole, rolled, flaked or ground:	
1104 30 10	-- Of wheat	1104 30 10 9000
1104 30 90	-- Of other cereals	1104 30 90 9000
1107	Malt, whether or not roasted:	
1107 10	- Not roasted: -- Of wheat:	
1107 10 11	--- In the form of flour	1107 10 11 9000
1107 10 19	--- Other -- Other:	1107 10 19 9000

CN code	Description of goods	Product code
1107 10 91	--- In the form of flour	1107 10 91 9000
1107 10 99	--- Other	1107 10 99 9000
1107 20 00	- Roasted	1107 20 00 9000
ex 1108	Starches; inulin:	
	- Starches ⁽⁴⁾ :	
ex 1108 11 00	-- Wheat starch:	
	--- Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 11 00 9200
	--- Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % ⁽⁵⁾	1108 11 00 9300
ex 1108 12 00	-- Maize (corn) starch:	
	--- Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 12 00 9200
	--- Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % ⁽⁵⁾	1108 12 00 9300
ex 1108 13 00	-- Potato starch:	
	--- Of a dry matter content of not less than 80 % and a purity in the dry matter of not less than 97 %	1108 13 00 9200
	--- Of a dry matter content of not less than 77 % but less than 80 % and a purity in the dry matter of not less than 97 % ⁽⁵⁾	1108 13 00 9300
ex 1108 19	-- Other starches:	
ex 1108 19 10	--- Rice starch:	
	---- Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 19 10 9200
	---- Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % ⁽⁵⁾	1108 19 10 9300
ex 1109 00 00	Wheat gluten, whether or not dried:	
	- Dried wheat gluten, of a protein content, referred to dry matter, of 82 % or more by weight (N × 6,25)	1109 00 00 9100
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:	
	-- Other:	
1702 30 50	--- In the form of white crystalline powder, whether or not agglomerated	1702 30 50 9000
1702 30 90	--- Other ⁽⁶⁾	1702 30 90 9000

CN code	Description of goods	Product code
ex 1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:	
1702 40 90	-- Other ⁽⁶⁾	1702 40 90 9000
ex 1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702 90 50	-- Maltodextrine and maltodextrine syrup:	
	--- Maltodextrine, in the form of a white solid, whether or not agglomerated	1702 90 50 9100
	--- Other ⁽⁶⁾	1702 90 50 9900
	-- Caramel:	
	--- Other:	
1702 90 75	---- In the form of powder, whether or not agglomerated	1702 90 75 9000
1702 90 79	---- Other	1702 90 79 9000
ex 2106	Food preparations not elsewhere specified or included:	
ex 2106 90	- Other:	
	-- Flavoured or coloured sugar syrups:	
	--- Other:	
2106 90 55	---- Glucose syrup and maltodextrine syrup ⁽⁶⁾	2106 90 55 9000

⁽¹⁾ OJ L 149, 7.6.2008, p. 55.

⁽²⁾ The analytical method to be used for the determination of the fatty matter content is that printed in Annex I (method A) to Commission Directive 84/4/EEC (OJ L 15, 18.1.1984, p. 28).

⁽³⁾ The procedure to be followed for the determination of the fatty matter content is as follows:

— the sample has to be crushed so that 90 % or more can pass through a sieve with an aperture of 500 micrometres and 100 % can pass through a sieve with an aperture of 1 000 micrometres,

— the analytical method to be used afterwards is that which is printed in Annex I (method A) to Directive 84/4/EEC.

⁽⁴⁾ The dry matter content of starch is determined by the method laid down in Annex IV to Commission Regulation (EC) No 687/2008 (OJ L 192, 19.7.2008, p. 20). The purity of starch is determined using the Ewers modified polarimetric method, as published in Annex III, part L of Commission Regulation (EC) No 152/2009 (OJ L 54, 26.2.2009, p. 1).

⁽⁵⁾ The export refund payable for starch shall be adjusted by using the following formula:

1) Potato starch: $((\text{actual \% dry matter})/80) \times \text{export refund}$.

2) All other types of starch: $((\text{actual \% dry matter})/87) \times \text{export refund}$.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose the dry matter content of the product.

⁽⁶⁾ The export refund is payable for products having a dry matter content of at least 78 %. The export refund provided for products having a dry matter content of less than 78 % shall be adjusted by using the following formula:

$((\text{actual dry matter content})/78) \times \text{export refund}$.

The dry matter content is determined by method 2 laid down in Annex II to Commission Directive 79/796/EEC (OJ L 239, 22.9.1979, p. 24), or by any other suitable analysis method offering at least the same guarantees.

4. Cereal-based compound feedingstuffs

CN code	Description of goods	Product code
ex 2309	Preparations of a kind used in animal feeding ⁽¹⁾ :	
ex 2309 10	- Dog or cat food, put up for retail sale:	

CN code	Description of goods	Product code
	-- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	---- Containing no starch, or containing 10 % or less by weight of starch ⁽²⁾ ⁽³⁾ :	
2309 10 11	----- Containing no milk products or containing less than 10 % by weight of such products	2309 10 11 9000
2309 10 13	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 13 9000
	---- Containing more than 10 % but not more than 30 % by weight of starch ⁽²⁾ :	
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	2309 10 31 9000
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 33 9000
	---- Containing more than 30 % by weight of starch ⁽²⁾ :	
2309 10 51	----- Containing no milk products or containing less than 10 % by weight of such products	2309 10 51 9000
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 53 9000
ex 2309 90	- Other:	
	-- Other, including premixes:	
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	----- Containing no starch or containing 10 % or less by weight of starch ⁽²⁾ ⁽³⁾ :	
2309 90 31	----- Containing no milk products or containing less than 10 % by weight of such products	2309 90 31 9000
2309 90 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 33 9000
	---- Containing more than 10 % but not more than 30 % by weight of starch ⁽²⁾ :	
2309 90 41	----- Containing no milk products or containing less than 10 % by weight of such products	2309 90 41 9000
2309 90 43	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 43 9000
	---- Containing more than 30 % by weight of starch ⁽²⁾ :	
2309 90 51	----- Containing no milk products or containing less than 10 % by weight of such products	2309 90 51 9000
2309 90 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 53 9000

⁽¹⁾ Covered by Commission Regulation (EC) No 1517/95 (OJ L 147, 30.6.1995, p. 51).

⁽²⁾ For the purposes of the refund only the starch coming from cereal products is taken into account. Cereal products means the products falling within subheadings 0709 99 60 and 0712 90 19, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (unprocessed and not reconstituted) excluding subheading 1104 30 and the cereals content of the products falling within subheadings 1904 10 10 and 1904 10 90 of the Combined Nomenclature. The cereals content in products under subheadings 1904 10 10 and 1904 10 90 of the Combined Nomenclature is considered to be equal to the weight of this final product. No refund is paid for cereals where the origin of the starch cannot be clearly established by analysis.

⁽³⁾ A refund will only be paid for products containing 5 % or more by weight of starch.

5. Beef and veal

CN code	Description of goods	Product code
ex 0102	Live bovine animals:	
	- Cattle:	
ex 0102 21	-- Pure-bred breeding animals:	
ex 0102 21 10	--- Heifers (female bovines that have never calved):	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 21 10 9140
	----- Other	0102 21 10 9150
ex 0102 21 30	--- Cows:	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 21 30 9140
	----- Other	0102 21 30 9150
ex 0102 21 90	--- Other:	
	---- With a live weight equal to or greater than 300 kg	0102 21 90 9120
ex 0102 29	-- Other:	
	--- Other than of the sub-genus <i>Bibos</i> or of the sub-genus <i>Poephagus</i> :	
	---- Of a weight exceeding 160 kg but not exceeding 300 kg:	
ex 0102 29 41	----- For slaughter:	
	----- Of a weight exceeding 220 kg	0102 29 41 9100
	----- Of a weight exceeding 300 kg:	
	----- Heifers (female bovines that have never calved):	
0102 29 51	----- For slaughter	0102 29 51 9000
0102 29 59	----- Other	0102 29 59 9000
	----- Cows:	
0102 29 61	----- For slaughter	0102 29 61 9000
0102 29 69	----- Other	0102 29 69 9000
	----- Other:	
0102 29 91	----- For slaughter	0102 29 91 9000
0102 29 99	----- Other	0102 29 99 9000
	- Buffalo:	

CN code	Description of goods	Product code
ex 0102 31 00	-- Pure-bred breeding animals: --- Heifers (female bovines that have never calved): ---- With a live weight equal to or greater than 250 kg: ----- Up to the age of 30 months ----- Other --- Cows: ---- With a live weight equal to or greater than 250 kg: ----- Up to the age of 30 months ----- Other --- Other: ---- With a live weight equal to or greater than 300 kg	 0102 31 00 9100 0102 31 00 9150 0102 31 00 9200 0102 31 00 9250 0102 31 00 9300
0102 39	-- Other:	
ex 0102 39 10	--- Domestic species: ---- Of a weight exceeding 160 kg but not exceeding 300 kg: ----- For slaughter: ----- Of a weight exceeding 220 kg ---- Of a weight exceeding 300 kg: ----- Heifers (female bovines that have never calved): ----- For slaughter ----- Other ----- Cows: ----- For slaughter ----- Other ----- Other: ----- For slaughter ----- Other	 0102 39 10 9100 0102 39 10 9150 0102 39 10 9200 0102 39 10 9250 0102 39 10 9300 0102 39 10 9350 0102 39 10 9400
ex 0102 90	- Other:	
ex 0102 90 20	-- Pure-bred breeding animals: --- Heifers (female bovines that have never calved): ---- With a live weight equal to or greater than 250 kg:	

CN code	Description of goods	Product code
	----- Up to the age of 30 months	0102 90 20 9100
	----- Other	0102 90 20 9150
	--- Cows:	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 90 20 9200
	----- Other	0102 90 20 9250
	--- Other:	
	---- With a live weight equal to or greater than 300 kg	0102 90 20 9300
	-- Other:	
ex 0102 90 91	--- Domestic species:	
	---- Of a weight exceeding 160 kg but not exceeding 300 kg:	
	----- For slaughter:	
	----- Of a weight exceeding 220 kg	0102 90 91 9100
	---- Of a weight exceeding 300 kg:	
	----- Heifers (female bovines that have never calved):	
	----- For slaughter	0102 90 91 9150
	----- Other	0102 90 91 9200
	----- Cows:	
	----- For slaughter	0102 90 91 9250
	----- Other	0102 90 91 9300
	----- Other:	
	----- For slaughter	0102 90 91 9350
	----- Other	0102 90 91 9400
0201	Meat of bovine animals, fresh and chilled:	
0201 10 00	- Carcases and half-carcases:	
	-- The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs:	
	--- From male adult bovine animals ⁽¹⁾	0201 10 00 9110
	--- Other	0201 10 00 9120
	-- Other:	
	--- From male adult bovine animals ⁽¹⁾	0201 10 00 9130
	--- Other	0201 10 00 9140
0201 20	- Other cuts with bone in:	

CN code	Description of goods	Product code
0201 20 20	-- "Compensated" quarters:	
	--- From male adult bovine animals ⁽¹⁾	0201 20 20 9110
	--- Other	0201 20 20 9120
0201 20 30	-- Unseparated or separated forequarters:	
	--- From male adult bovine animals ⁽¹⁾	0201 20 30 9110
	--- Other	0201 20 30 9120
0201 20 50	-- Unseparated or separated hindquarters:	
	--- With a maximum of eight ribs or eight pairs of ribs:	
	---- From male adult bovine animals ⁽¹⁾	0201 20 50 9110
	---- Other	0201 20 50 9120
	--- With more than eight ribs or eight pairs of ribs:	
	---- From male adult bovine animals ⁽¹⁾	0201 20 50 9130
	---- Other	0201 20 50 9140
ex 0201 20 90	-- Other:	
	--- The weight of bone not exceeding one third of the weight of the cut	0201 20 90 9700
0201 30 00	- Boneless:	
	-- Boneless cuts exported to the United States of America under the conditions laid down in Commission Regulation (EC) No 1643/2006 ⁽³⁾ or to Canada under the conditions laid down in Regulation (EC) No 1041/2008 ⁽⁴⁾	0201 30 00 9050
	-- Boneless cuts, including minced meat, with an average lean bovine meat content (excluding fat) of 78 % or more ⁽⁶⁾	0201 30 00 9060
	-- Other, each piece individually wrapped with an average lean bovine meat content (excluding fat) of 55 % or more ⁽⁶⁾ :	
	--- from the hindquarters of adult male bovine animals with a maximum of eight ribs or eight pairs of ribs, straight cut or "Pistola" cut ⁽²⁾	0201 30 00 9100
	--- from unseparated or separated forequarters of adult male bovine animals, straight cut or "Pistola" cut ⁽²⁾	0201 30 00 9120
	-- Other	0201 30 00 9140
ex 0202	Meat of bovine animals, frozen:	
0202 10 00	- Carcasses and half-carcasses:	
	-- The front part of a carcass or of a half-carcass comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs	0202 10 00 9100
	-- Other	0202 10 00 9900

CN code	Description of goods	Product code
ex 0202 20	- Other cuts, with bone in:	
0202 20 10	-- "Compensated" quarters	0202 20 10 9000
0202 20 30	-- Unseparated or separated forequarters	0202 20 30 9000
0202 20 50	-- Unseparated or separated hindquarters:	
	--- With a maximum of eight ribs or eight pairs of ribs	0202 20 50 9100
	--- With more than eight ribs or eight pairs of ribs	0202 20 50 9900
ex 0202 20 90	-- Other:	
	--- The weight of bone not exceeding one third of the weight of the cut	0202 20 90 9100
0202 30	- Boneless:	
0202 30 90	-- Other:	
	--- Boneless cuts exported to the United States of America under the conditions laid down in Regulation (EC) No 1643/2006 ⁽³⁾ or to Canada under the conditions laid down in Regulation (EC) No 1041/2008 ⁽⁴⁾	0202 30 90 9100
	--- Other, including minced meat, with an average lean bovine meat content (excluding fat) of 78 % or more ⁽⁶⁾	0202 30 90 9200
	--- Other	0202 30 90 9900
ex 0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
0206 10	- Of bovine animals, fresh and chilled:	
	-- Other:	
0206 10 95	--- Thick skirt and thin skirt	0206 10 95 9000
	- Of bovine animals, frozen:	
0206 29	-- Other:	
	--- Other:	
0206 29 91	---- Thick skirt and thin skirt	0206 29 91 9000
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
ex 0210 20	- Meat of bovine animals:	
ex 0210 20 90	-- Boneless:	
	--- Salted and dried	0210 20 90 9100

CN code	Description of goods	Product code
ex 1602	Other prepared or preserved meat, meat offal or blood:	
ex 1602 50	– Of bovine animals:	
	-- Other:	
ex 1602 50 31	--- Corned beef, in airtight containers; not containing meat other than that of the bovine species:	
	---- With a collagen/protein ratio of no more than 0,35 ⁽⁷⁾ and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	----- 90 % or more:	
	----- Products complying with the conditions laid down in Regulation (EC) No 1731/2006 ⁽⁵⁾	1602 50 31 9125
	----- 80 % or more, but less than 90 %:	
	----- Products complying with the conditions laid down in Regulation (EC) No 1731/2006 ⁽⁵⁾	1602 50 31 9325
ex 1602 50 95	--- Other, in airtight containers:	
	---- Not containing meat other than that of animals of the bovine species:	
	----- With a collagen/protein ratio of no more than 0,35 ⁽⁷⁾ and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	----- 90 % or more:	
	----- Products complying with the conditions laid down in Regulation (EC) No 1731/2006 ⁽⁵⁾	1602 50 95 9125
	----- 80 % or more, but less than 90 %:	
	----- Products complying with the conditions laid down in Regulation (EC) No 1731/2006 ⁽⁵⁾	1602 50 95 9325

⁽¹⁾ Entry within this subheading is subject to the submission of the certificate appearing in the Annex to Commission Regulation (EC) No 433/2007 (OJ L 104, 21.4.2007, p. 3).

⁽²⁾ The granting of the refund is subject to compliance with the conditions laid down in Commission Regulation (EC) No 1359/2007 (OJ L 304, 22.11.2007, p. 21), and, if applicable, in Commission Regulation (EC) No 1741/2006 (OJ L 329, 25.11.2006, p. 7).

⁽³⁾ OJ L 308, 8.11.2006, p. 7.

⁽⁴⁾ OJ L 281, 24.10.2008, p. 3.

⁽⁵⁾ OJ L 325, 24.11.2006, p. 12.

⁽⁶⁾ The lean bovine meat content excluding fat is determined in accordance with the procedure described in the Annex to Commission Regulation (EEC) No 2429/86 (OJ L 210, 1.8.1986, p. 39). The term «average content» refers to the sample quantity as defined in Article 2(1) of Regulation (EC) No 765/2002 (OJ L 117, 4.5.2002, p. 6). The sample is to be taken from that part of the consignment presenting the highest risk.

⁽⁷⁾ Determination of collagen content:

The collagen content shall be taken to mean the hydroxyproline content multiplied by the factor 8. The hydroxyproline content must be determined according to ISO method 3496-1978.

6. Pigmeat

CN code	Description of goods	Product code
ex 0103	Live swine:	
	– Other:	
ex 0103 91	-- Weighing less than 50 kg:	
0103 91 10	--- Domestic species	0103 91 10 9000
ex 0103 92	-- Weighing 50 kg or more:	
	--- Domestic species:	
0103 92 19	---- Other	0103 92 19 9000

CN code	Description of goods	Product code
ex 0203	Meat of swine, fresh, chilled or frozen:	
	– Fresh or chilled:	
ex 0203 11	-- Carcases and half-carcases:	
0203 11 10	--- Of domestic swine ⁽¹¹⁾	0203 11 10 9000
ex 0203 12	-- Hams, shoulders and cuts thereof, with bone in:	
	--- Of domestic swine:	
ex 0203 12 11	---- Hams and cuts thereof:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 12 11 9100
ex 0203 12 19	---- Shoulders and cuts thereof ⁽¹²⁾ :	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 12 19 9100
ex 0203 19	-- Other:	
	--- Of domestic swine:	
ex 0203 19 11	---- Fore-ends and cuts thereof ⁽¹³⁾ :	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 19 11 9100
ex 0203 19 13	---- Loins and cuts thereof, with bone in:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 19 13 9100
ex 0203 19 15	---- Bellies (streaky) and cuts thereof:	
	----- With a total bone and cartilage content of less than 15 % by weight	0203 19 15 9100
	---- Other:	
ex 0203 19 55	----- Boneless:	
	----- Hams, fore-ends, shoulders or loins, and cuts thereof ⁽¹⁾ ⁽¹⁰⁾ ⁽¹²⁾ ⁽¹³⁾ ⁽¹⁴⁾	0203 19 55 9110
	----- Bellies, and cuts thereof, with a total cartilage content of less than 15 % by weight ⁽¹⁾ ⁽¹⁰⁾	0203 19 55 9310
	– Frozen:	
ex 0203 21	-- Carcases and half-carcases:	
0203 21 10	--- Of domestic swine ⁽¹¹⁾	0203 21 10 9000
ex 0203 22	-- Hams, shoulders and cuts thereof, with bone in:	
	--- Of domestic swine:	
ex 0203 22 11	---- Hams and cuts thereof:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 22 11 9100
ex 0203 22 19	---- Shoulders and cuts thereof ⁽¹²⁾ :	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 22 19 9100

CN code	Description of goods	Product code
ex 0203 29	-- Other:	
	--- Of domestic swine:	
ex 0203 29 11	---- Fore-ends and cuts thereof ⁽¹³⁾ :	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 29 11 9100
ex 0203 29 13	---- Loins and cuts thereof, with bone in:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 29 13 9100
ex 0203 29 15	---- Bellies (streaky) and cuts thereof:	
	----- With a total bone and cartilage content of less than 15 % by weight	0203 29 15 9100
	---- Other:	
ex 0203 29 55	---- Boneless:	
	----- Hams, fore-ends, shoulders and cuts thereof ⁽¹⁾ ⁽¹²⁾ ⁽¹³⁾ ⁽¹⁴⁾ ⁽¹⁵⁾	0203 29 55 9110
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
	- Meat of swine:	
ex 0210 11	-- Hams, shoulders and cuts thereof, with bone in:	
	--- Of domestic swine:	
	---- Salted or in brine:	
ex 0210 11 11	----- Hams and cuts thereof:	
	----- With a total bone and cartilage content of less than 25 % by weight	0210 11 11 9100
	---- Dried or smoked	
ex 0210 11 31	----- Hams and cuts thereof:	
	----- "Prosciutto di Parma", "Prosciutto di San Daniele" ⁽²⁾ :	
	----- With a total bone and cartilage content of less than 25 % by weight	0210 11 31 9110
	----- Other:	
	----- With a total bone and cartilage content of less than 25 % by weight	0210 11 31 9910
ex 0210 12	-- Bellies (streaky) and cuts thereof:	
	--- Of domestic swine:	
ex 0210 12 11	---- Salted or in brine:	
	----- With a total bone and cartilage content of less than 15 % by weight	0210 12 11 9100
ex 0210 12 19	---- Dried or smoked:	
	----- With a total bone and cartilage content of less than 15 % by weight	0210 12 19 9100

CN code	Description of goods	Product code
ex 0210 19	-- Other: --- Of domestic swine: ---- Salted or in brine:	
ex 0210 19 40	----- Loins and cuts thereof: ----- With a total bone and cartilage content of less than 25 % by weight	0210 19 40 9100
ex 0210 19 50	----- Other: ----- Boneless: ----- Hams, fore-ends, shoulders or loins, and cuts thereof ⁽¹⁾ ----- Bellies and cuts thereof, derinded ⁽¹⁾ : ----- With a total cartilage content of less than 15 % by weight ---- Dried or smoked: ---- Other:	0210 19 50 9100
ex 0210 19 81	----- Boneless: ----- "Prosciutto di Parma", "Prosciutto di San Daniele", and cuts thereof ⁽²⁾ ----- Hams, fore-ends, shoulders or loins, and cuts thereof ⁽¹⁾	0210 19 81 9100
ex 1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	
	- Other ⁽⁷⁾ :	
1601 00 91	-- Sausages, dry or for spreading, uncooked ⁽⁴⁾ ⁽⁵⁾ : --- Not containing the meat or offal of poultry --- Other	1601 00 91 9120
1601 00 99	-- Other ⁽³⁾ ⁽⁵⁾ : --- Not containing the meat or offal of poultry --- Other	1601 00 99 9110
ex 1602	Other prepared or preserved meat, meat offal or blood: - Of swine:	
ex 1602 41	-- Hams and cuts thereof:	
ex 1602 41 10	--- Of domestic swine ⁽⁶⁾ : ---- Cooked, containing by weight 80 % or more of meat and fat ⁽⁷⁾ ⁽⁸⁾ :	

CN code	Description of goods	Product code
	----- In immediate packings with a net weight of 1 kg or more ⁽¹⁶⁾	1602 41 10 9110
	----- In immediate packings with a net weight of less than 1 kg	1602 41 10 9130
ex 1602 42	-- Shoulders and cuts thereof:	
ex 1602 42 10	--- Of domestic swine ⁽⁶⁾ :	
	----- Cooked, containing by weight 80 % or more of meat and fat ⁽⁷⁾ ⁽⁸⁾ :	
	----- In immediate packings with a net weight of 1 kg or more ⁽¹⁷⁾	1602 42 10 9110
	----- In immediate packings with a net weight of less than 1 kg	1602 42 10 9130
ex 1602 49	-- Other, including mixtures:	
	--- Of domestic swine:	
	----- Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin:	
ex 1602 49 19	----- Other ⁽⁶⁾ ⁽⁹⁾ :	
	----- Cooked, containing by weight 80 % or more of meat and fat ⁽⁷⁾ ⁽⁸⁾ :	
	----- Not containing the meat or offal of poultry:	
	----- Containing a product composed of clearly recognisable pieces of muscular meat which, due to their size are not identifiable as having been obtained from hams, shoulders, loins or collars, together with small particles of visible fat and small quantities of jelly deposits	1602 49 19 9130

⁽¹⁾ The products and cuts thereof may be classified in this subheading only if the size and the characteristics of the coherent muscle tissue enable them to be identified as coming from the primary cuts mentioned. The expression "cuts thereof" applies to products with a net unit weight of at least 100 grams or to products cut into uniform slices which can be clearly identified as coming from the primary cut mentioned and which are packed together with a net overall weight of at least 100 grams.

⁽²⁾ Only those products for which the name is certified by the competent authorities of the producing Member State can benefit from this refund.

⁽³⁾ The refund on sausages presented in containers with a preservative liquid is granted on net weight after deduction of weight of this liquid.

⁽⁴⁾ The weight of a coating of paraffin corresponding to normal use in the trade is considered as part of the net weight of the sausage.

⁽⁵⁾ If composite food preparations (including prepared dishes) containing sausages, are classified within heading No 1601 because of their composition, the refund is granted only on the net weight of the sausages, the meat and the offal, including fats of any kind or origin, which make part of those preparations.

⁽⁶⁾ The refund on products containing bones is granted on the net weight of the product after deduction of the weight of the bones.

⁽⁷⁾ Grant of the refund is subject to compliance with the conditions laid down in Commission Regulation (EC) No 903/2008 (OJ L 249, 18.9.2008, p. 3). At the time of the conclusion of customs export formalities the exporter shall declare in writing that the products in question fulfil those conditions.

⁽⁸⁾ The meat and fat content is to be determined in accordance with the analysis procedure in the Annex to Commission Regulation (EC) No 2004/2002 (OJ L 308, 9.11.2002, p. 22).

⁽⁹⁾ The content of meat or meat offal, of any kind, including fats of any kind or origin, is to be determined in accordance with the analysis procedure in the Annex to Commission Regulation (EEC) No 226/89 (OJ L 29, 31.1.1989, p. 11).

⁽¹⁰⁾ Freezing of the products pursuant to the first paragraph of Article 7(3) of Regulation (EC) No 612/2009 (OJ L 186, 17.7.2009, p. 1) is not permitted.

⁽¹¹⁾ Carcasses of half-carcasses may be presented with or without the chaps.

⁽¹²⁾ Shoulders may be presented with or without the chaps.

⁽¹³⁾ Fore-ends may be presented with or without the chaps.

⁽¹⁴⁾ Jowls, chaps or chaps and jowls together, presented alone, do not benefit from this refund.

⁽¹⁵⁾ Boneless, neck-ends, presented alone, do not benefit from this refund.

⁽¹⁶⁾ In the case that the classification of the goods as hams or cuts of hams of heading 1602 41 10 9110 is not justified on the basis of the provisions of additional note 2 of Chapter 16 of the CN, the refund for product code 1602 42 10 9110 or, as the case may be, 1602 49 19 9130 may be granted, without prejudice to the application of Article 48 of Commission Regulation (EC) No 612/2009.

⁽¹⁷⁾ In the case that the classification of the goods as shoulders or cuts of shoulders of heading 1602 42 10 9110 is not justified on the basis of the provisions of additional note 2 of chapter 16 of the CN, the refund for product code 1602 49 19 9130 may be granted, without prejudice to the application of Article 48 of Regulation (EC) No 612/2009.

7. Poultrymeat

CN code	Description of goods	Product code
ex 0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls:	
	– Weighing not more than 185 g:	
0105 11	-- Fowls of the species <i>Gallus domesticus</i> :	

CN code	Description of goods	Product code
	--- Grandparent and parent female chicks:	
0105 11 11	---- Laying stocks	0105 11 11 9000
0105 11 19	---- Other	0105 11 19 9000
	--- Other:	
0105 11 91	---- Laying stocks	0105 11 91 9000
0105 11 99	---- Other	0105 11 99 9000
0105 12 00	-- Turkeys	0105 12 00 9000
0105 14 00	-- Geese	0105 14 00 9000
ex 0207	Meat and edible offal, of the poultry heading 0105, fresh, chilled or frozen	
	- Of fowls of the species <i>Gallus domesticus</i> :	
ex 0207 12	-- Not cut in pieces, frozen:	
ex 0207 12 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	
	---- With completely ossified sternum tips, femurs and tibiae	
	---- Other	0207 12 10 9900
ex 0207 12 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "65 % chickens" or otherwise presented:	
	---- "65 % chickens":	
	----- With completely ossified sternum tips, femurs and tibiae	
	----- Other	0207 12 90 9190
	---- Fowls of the species <i>Gallus domesticus</i> , plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards in irregular composition:	
	----- Fowls of the species <i>Gallus domesticus</i> , with completely ossified sternum tips, femurs and tibiae	
	----- Other	0207 12 90 9990
ex 0207 14	-- Cuts and offal, frozen:	
	--- Cuts:	
	---- With bone in:	
ex 0207 14 20	----- Halves or quarters:	
	----- Of fowls of species <i>Gallus domesticus</i> with completely ossified sternum tips, femurs and tibiae	
	----- Other	0207 14 20 9900

CN code	Description of goods	Product code
ex 0207 14 60	----- Legs and cuts thereof: ----- Of fowls of the species <i>Gallus domesticus</i> with completely ossified sternum tips, femurs and tibias ----- Other	0207 14 60 9900
ex 0207 14 70	----- Other: ----- Halves or quarters without rumps: ----- Of fowls of the species <i>Gallus domesticus</i> with completely ossified sternum tips, femurs and tibias ----- Other	0207 14 70 9190
	----- Cuts consisting of a whole leg or part of a leg and part of the back where the weight of the back does not exceed 25 % of the total weight: ----- Of fowls of the species <i>Gallus domesticus</i> with completely ossified femurs ----- Other	0207 14 70 9290
0207 25	-- Not cut in pieces, frozen:	
0207 25 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80 % turkeys"	0207 25 10 9000
0207 25 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "73 % turkeys", or otherwise presented	0207 25 90 9000
ex 0207 27	-- Cuts and offal, frozen: --- Cuts:	
ex 0207 27 10	---- Boneless: ----- Homogenised meat, including mechanically recovered meat ----- Other: ----- Other than rumps	0207 27 10 9990
	---- With bone in: ----- Legs and cuts thereof:	
0207 27 60	----- Drumsticks and cuts thereof	0207 27 60 9000
0207 27 70	----- Other	0207 27 70 9000

8. Eggs

CN code	Description of goods	Product code
ex 0407	- Birds' eggs, in shell, fresh, preserved or cooked: Fertilised eggs for incubation (!):	
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	0407 11 00 9000
ex 0407 19	-- Other: --- Of poultry, other than of fowls of the species <i>Gallus domesticus</i> :	

CN code	Description of goods	Product code
0407 19 11	---- Of turkeys or geese	0407 19 11 9000
0407 19 19	---- Other	0407 19 19 9000
	- Other fresh eggs:	
0407 21 00	-- Of fowls of the species <i>Gallus domesticus</i>	0407 21 00 9000
ex 0407 29	-- Other:	
0407 29 10	--- Of poultry, other than of fowls of the species <i>Gallus domesticus</i>	0407 29 10 9000
ex 0407 90	- Other:	
0407 90 10	-- Of poultry	0407 90 10 9000
ex 0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	- Egg yolks:	
ex 0408 11	-- Dried:	
ex 0408 11 80	--- Other:	
	---- Suitable for human consumption	0408 11 80 9100
ex 0408 19	-- Other:	
	--- Other:	
ex 0408 19 81	---- Liquid:	
	----- Suitable for human consumption	0408 19 81 9100
ex 0408 19 89	---- Other, including frozen:	
	----- Suitable for human consumption	0408 19 89 9100
	- Other:	
ex 0408 91	-- Dried:	
ex 0408 91 80	--- Other:	
	---- Suitable for human consumption	0408 91 80 9100
ex 0408 99	-- Other:	
ex 0408 99 80	--- Other:	
	---- Suitable for human consumption	0408 99 80 9100

(¹) Applies only to poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Union and on which are stamped the identifying number of the producer establishment and/or other particulars as provided for in Article 3(5) of Commission Regulation (EC) No 617/2008 (OJ L 168, 28.6.2008, p. 5).

9. Milk and milk products

CN code	Description of goods	Product code
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter ⁽¹⁾ :	
0401 10	– Of a fat content, by weight, not exceeding 1 %:	
0401 10 10	-- In immediate packings of a net content not exceeding 2 litres	0401 10 10 9000
0401 10 90	-- Other	0401 10 90 9000
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:	
	-- Not exceeding 3 %:	
0401 20 11	--- In immediate packings of a net content not exceeding 2 litres:	
	---- Of a fat content, by weight, not exceeding 1,5 %	0401 20 11 9100
	---- Of a fat content, by weight, exceeding 1,5 %	0401 20 11 9500
0401 20 19	--- Other:	
	---- Of a fat content, by weight, not exceeding 1,5 %	0401 20 19 9100
	---- Of a fat content, by weight, exceeding 1,5 %	0401 20 19 9500
	-- Exceeding 3 %:	
0401 20 91	--- In immediate packings of a net content not exceeding 2 litres	0401 20 91 9000
0401 20 99	--- Other	0401 20 99 9000
0401 40	– Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:	
0401 40 10	-- In immediate packings of a net content not exceeding 2 litres	0401 40 10 9000
0401 40 90	-- Other	0401 40 90 9000
0401 50	– Of a fat content, by weight, exceeding 10 %:	
	-- Not exceeding 21 %:	
0401 50 11	--- In immediate packings of a net content not exceeding 2 litres:	
	---- Of a fat content, by weight:	
	----- Not exceeding 17 %	0401 50 11 9400
	----- Exceeding 17 %	0401 50 11 9700
0401 50 19	--- Other:	
	---- Of a fat content, by weight, exceeding 17 %:	0401 50 19 9700
	-- Exceeding 21 % but not exceeding 45 %:	
0401 50 31	--- In immediate packings of a net content not exceeding 2 litres:	
	---- Of a fat content, by weight:	
	----- Not exceeding 35 %	0401 50 31 9100
	----- Exceeding 35 % but not exceeding 39 %	0401 50 31 9400

CN code	Description of goods	Product code
	----- Exceeding 39 %	0401 50 31 9700
0401 50 39	--- Other:	
	----- Of a fat content, by weight:	
	----- Not exceeding 35 %	0401 50 39 9100
	----- Exceeding 35 % but not exceeding 39 %	0401 50 39 9400
	----- Exceeding 39 %	0401 50 39 9700
	-- Exceeding 45 %:	
0401 50 91	--- In immediate packings of a net content not exceeding 2 litres:	
	----- Of a fat content, by weight:	
	----- Not exceeding 68 %	0401 50 91 9100
	----- Exceeding 68 %	0401 50 91 9500
0401 50 99	--- Other:	
	----- Of a fat content, by weight:	
	----- Not exceeding 68 %	0401 50 99 9100
	----- Exceeding 68 %	0401 50 99 9500
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter ⁽⁵⁾ :	
ex 0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 % ⁽⁷⁾ :	
	-- Not containing added sugar or other sweetening matter ⁽⁹⁾ :	
0402 10 11	--- In immediate packings of a net content not exceeding 2,5 kg	0402 10 11 9000
0402 10 19	--- Other	0402 10 19 9000
	-- Other ⁽¹⁰⁾ :	
0402 10 91	--- In immediate packings of a net content not exceeding 2,5 kg	0402 10 91 9000
0402 10 99	--- Other	0402 10 99 9000
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 % ⁽⁷⁾ :	
ex 0402 21	-- Not containing added sugar or other sweetening matter ⁽⁹⁾ :	
	--- Of a fat content, by weight, not exceeding 27 %:	

CN code	Description of goods	Product code
0402 21 11	---- In immediate packings of a net content not exceeding 2,5 kg: ----- Of a fat content, by weight: ----- Not exceeding 11 % ----- Exceeding 11 % but not exceeding 17 % ----- Exceeding 17 % but not exceeding 25 % ----- Exceeding 25 %	0402 21 11 9200 0402 21 11 9300 0402 21 11 9500 0402 21 11 9900
0402 21 18	---- Other: ----- Of a fat content, by weight: ----- Not exceeding 11 % ----- Exceeding 11 % but not exceeding 17 % ----- Exceeding 17 % but not exceeding 25 % ----- Exceeding 25 % --- Of a fat content, by weight, exceeding 27 %:	0402 21 18 9100 0402 21 18 9300 0402 21 18 9500 0402 21 18 9900
0402 21 91	---- In immediate packings of a net content not exceeding 2,5 kg: ----- Of a fat content, by weight: ----- Not exceeding 28 % ----- Exceeding 28 % but not exceeding 29 % ----- Exceeding 29 % but not exceeding 45 % ----- Exceeding 45 %	0402 21 91 9100 0402 21 91 9200 0402 21 91 9350 0402 21 91 9500
0402 21 99	---- Other: ----- Of a fat content, by weight: ----- Not exceeding 28 % ----- Exceeding 28 % but not exceeding 29 % ----- Exceeding 29 % but not exceeding 41 % ----- Exceeding 41 % but not exceeding 45 % ----- Exceeding 45 % but not exceeding 59 % ----- Exceeding 59 % but not exceeding 69 % ----- Exceeding 69 % but not exceeding 79 % ----- Exceeding 79 %	0402 21 99 9100 0402 21 99 9200 0402 21 99 9300 0402 21 99 9400 0402 21 99 9500 0402 21 99 9600 0402 21 99 9700 0402 21 99 9900
ex 0402 29	-- Other ⁽¹⁰⁾ : --- Of a fat content, by weight, not exceeding 27 %:	

CN code	Description of goods	Product code
	---- Other:	
0402 29 15	----- In immediate packings of a net content not exceeding 2,5 kg:	
	----- Of a fat content, by weight:	
	----- Not exceeding 11 %	0402 29 15 9200
	----- Exceeding 11 % but not exceeding 17 %	0402 29 15 9300
	----- Exceeding 17 % but not exceeding 25 %	0402 29 15 9500
	----- Exceeding 25 %	0402 29 15 9900
0402 29 19	---- Other:	
	----- Of a fat content, by weight:	
	----- Exceeding 11 % but not exceeding 17 %	0402 29 19 9300
	----- Exceeding 17 % but not exceeding 25 %	0402 29 19 9500
	----- Exceeding 25 %	0402 29 19 9900
	--- Of a fat content, by weight, exceeding 27 %:	
0402 29 91	---- In immediate packings of a net content not exceeding 2,5 kg	0402 29 91 9000
0402 29 99	---- Other:	
	----- Of a fat content, by weight:	
	----- Not exceeding 41 %	0402 29 99 9100
	----- Exceeding 41 %	0402 29 99 9500
	- Other:	
0402 91	-- Not containing added sugar or other sweetening matter ⁽⁹⁾ :	
0402 91 10	--- Of a fat content, by weight, not exceeding 8 %:	
	---- Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight exceeding 7,4 %	0402 91 10 9370
0402 91 30	--- Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:	
	---- Of a non-fat lactic dry matter content of 15 % or more	0402 91 30 9300
	--- Of a fat content, by weight exceeding 45 %:	
0402 91 99	---- Other	0402 91 99 9000
0402 99	-- Other ⁽¹⁰⁾ :	
0402 99 10	--- Of a fat content, by weight, not exceeding 9,5 %:	
	---- Of a sucrose content of 40 % or more by weight, of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight, exceeding 6,9 %	0402 99 10 9350

CN code	Description of goods	Product code
	--- Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:	
0402 99 31	---- In immediate packings not exceeding 2,5 kg:	
	----- Of a fat content, by weight, not exceeding 21 %:	
	----- Of a sucrose content of 40 % or more by weight and of a non-fat lactic dry matter content, by weight, of 15 % or more	0402 99 31 9150
	----- Of a fat content, by weight, exceeding 21 % but not exceeding 39 %	0402 99 31 9300
	----- Of a fat content, by weight, exceeding 39 %	0402 99 31 9500
0402 99 39	---- Other:	
	----- Of a fat content, by weight, not exceeding 21 %, of a sucrose content of 40 % or more by weight and of a non-fat lactic dry matter content, by weight, of 15 % or more	0402 99 39 9150
ex 0403	Buttermilk, curdled milk and cream, yoghurt, 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 fruits, nuts or cocoa:	
ex 0403 90	- Other:	
	-- Not flavoured nor containing added fruit, nuts or cocoa:	
	--- In powder, granules or other solid forms ⁽⁵⁾ ⁽⁸⁾ :	
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight ⁽¹⁾ :	
0403 90 11	----- Not exceeding 1,5 %	0403 90 11 9000
0403 90 13	----- Exceeding 1,5 % but not exceeding 27 %:	
	----- Not exceeding 11 %	0403 90 13 9200
	----- Exceeding 11 % but not exceeding 17 %	0403 90 13 9300
	----- Exceeding 17 % but not exceeding 25 %	0403 90 13 9500
	----- Exceeding 25 %	0403 90 13 9900
0403 90 19	----- Exceeding 27 %	0403 90 19 9000
	---- Other, of a fat content, by weight ⁽³⁾ :	
0403 90 33	----- Exceeding 1,5 % but not exceeding 27 %:	
	----- Exceeding 11 % but not exceeding 25 %	0403 90 33 9400
	----- Exceeding 25 %	0403 90 33 9900
	--- Other:	
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight ⁽¹⁾ :	
0403 90 51	----- Not exceeding 3 %:	

CN code	Description of goods	Product code
	----- Not exceeding 1,5 %	0403 90 51 9100
0403 90 59	----- Exceeding 6 %:	
	----- Exceeding 17 % but not exceeding 21 %	0403 90 59 9170
	----- Exceeding 21 % but not exceeding 35 %	0403 90 59 9310
	----- Exceeding 35 % but not exceeding 39 %	0403 90 59 9340
	----- Exceeding 39 % but not exceeding 45 %	0403 90 59 9370
	----- Exceeding 45 %	0403 90 59 9510
ex 0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404 90	- Other:	
	-- Not containing added sugar or other sweetening matter, of a fat content, by weight ⁽¹⁾ :	
ex 0404 90 21	--- Not exceeding 1,5 %:	
	---- In powder or granules, with a water content not exceeding 5 % and a milk protein content in milk solids-non-fat:	
	----- Of 29 % or more but less than 34 %	0404 90 21 9120
	----- Of 34 % or more	0404 90 21 9160
0404 90 23	--- Exceeding 1,5 % but not exceeding 27 % ⁽⁵⁾ :	
	---- In powder or granules:	
	----- Of a fat content, by weight:	
	----- Not exceeding 11 %	0404 90 23 9120
	----- Exceeding 11 % but not exceeding 17 %	0404 90 23 9130
	----- Exceeding 17 % but not exceeding 25 %	0404 90 23 9140
	----- Exceeding 25 %	0404 90 23 9150
ex 0404 90 29	--- Exceeding 27 % ⁽⁵⁾ :	
	---- In powder or granules, of a fat content by weight:	
	----- Not exceeding 28 %	0404 90 29 9110
	----- Exceeding 28 % but not exceeding 29 %	0404 90 29 9115
	----- Exceeding 29 % but not exceeding 45 %	0404 90 29 9125
	----- Exceeding 45 %	0404 90 29 9140
	-- Other, of a fat content, by weight ⁽³⁾ ⁽⁵⁾ :	
0404 90 81	--- Not exceeding 1,5 %:	

CN code	Description of goods	Product code
	---- In powder or granules	0404 90 81 9100
ex 0404 90 83	--- Exceeding 1,5 % but not exceeding 27 %:	
	---- In powder or granules:	
	----- Of a fat content, by weight:	
	----- Not exceeding 11 %	0404 90 83 9110
	----- Exceeding 11 % but not exceeding 17 %	0404 90 83 9130
	----- Exceeding 17 % but not exceeding 25 %	0404 90 83 9150
	----- Exceeding 25 %	0404 90 83 9170
	---- Other than powder or granules:	
	----- Of a sucrose content of 40 % or more by weight, of a non-fat lactic dry matter content of not less than 15 % by weight and a fat content by weight exceeding 6,9 %	0404 90 83 9936
ex 0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 10	- Butter:	
	-- Of a fat content, by weight, not exceeding 85 %:	
	--- Natural butter:	
0405 10 11	---- In immediate packings of a net content not exceeding 1 kg:	
	----- Of a fat content, by weight:	
	----- Of 80 % or more but less than 82 %	0405 10 11 9500
	----- Of 82 % or more	0405 10 11 9700
0405 10 19	---- Other:	
	----- Of a fat content by weight:	
	----- Of 80 % or more but less than 82 %	0405 10 19 9500
	----- Of 82 % or more	0405 10 19 9700
0405 10 30	--- Recombined butter:	
	---- In immediate packings of a net content not exceeding 1 kg:	
	----- Of a fat content by weight:	
	----- Of 80 % or more but less than 82 %	0405 10 30 9100
	----- Of 82 % or more	0405 10 30 9300
	---- Other:	
	----- Of a fat content by weight:	

CN code	Description of goods	Product code		
0405 10 50	----- Of 82 % or more --- Whey butter: ---- In immediate packings of a net content not exceeding 1 kg: ----- Of a fat content by weight: ----- Of 82 % or more	0405 10 30 9700		
	----- Of 82 % or more ---- Other: ----- Of a fat content by weight: ----- Of 80 % or more but less than 82 %	0405 10 50 9300		
0405 10 90	----- Of 82 % or more -- Other	0405 10 50 9500		
ex 0405 20	- Dairy spreads:	0405 10 50 9700		
0405 20 90	-- Of a fat content, by weight, of more than 75 % but less than 80 %:	0405 10 90 9000		
	--- Of a fat content by weight: ---- Of more than 75 % but less than 78 %	0405 20 90 9500		
	---- Of 78 % or more - Other:	0405 20 90 9700		
0405 90 10	-- Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	0405 90 10 9000		
0405 90 90	-- Other	0405 90 90 9000		
CN code	Description of goods	Additional requirements for using the product code		Product code
ex 0406	Cheese and curd ⁽⁴⁾ ⁽⁶⁾ :	Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
ex 0406 10	- Fresh (unripened or uncured) cheese, including whey cheese and curd:			
ex 0406 10 20	-- Of a fat content, by weight, not exceeding 40 %: --- Whey cheese, except for salted Ricotta ---- Other: ----- Of a water content calculated by weight in the non-fatty matter exceeding 47 % but not exceeding 72 %: ----- Ricotta, salted:			0406 10 20 9100

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	----- Manufactured exclusively from sheep's milk	55	45	0406 10 20 9230
	----- Other	55	39	0406 10 20 9290
	----- Cottage cheese	60		0406 10 20 9300
	----- Other:			
	----- Of a fat content, by weight, in the dry matter:			
	----- Of less than 5 %	60		0406 10 20 9610
	----- Of 5 % or more but less than 19 %	60	5	0406 10 20 9620
	----- Of 19 % or more but less than 39 %	57	19	0406 10 20 9630
	----- Other, of a water content calculated by weight of the non-fatty matter:			
	----- Exceeding 47 % but not exceeding 52 %	40	39	0406 10 20 9640
	----- Exceeding 52 % but not exceeding 62 %	50	39	0406 10 20 9650
	----- Exceeding 62 %			0406 10 20 9660
	----- Of a water content calculated by weight of the non-fatty matter exceeding 72 %:			
	----- Cream cheese of a water content calculated by weight of the non-fatty matter exceeding 77 % but not exceeding 83 % and of a fat content, by weight, in the dry matter:			
	----- Of 60 % or more but less than 69 %	60	60	0406 10 20 9830
	----- Of 69 % or more	59	69	0406 10 20 9850
	----- Other			0406 10 20 9870
	----- Other			0406 10 20 9900
ex 0406 20	- Grated or powdered cheese, of all kinds:			
ex 0406 20 90	-- Other:			
	--- Cheeses produced from whey			0406 20 90 9100
	--- Other:			
	----- Of a fat content, by weight, exceeding 20 %, of a lactose content by weight of less than 5 % and of a dry matter content, by weight:			
	----- Of 60 % or more but less than 80 %	40	34	0406 20 90 9913

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	----- Of 80 % or more but less than 85 %	20	30	0406 20 90 9915
	----- Of 85 % or more but less than 95 %	15	30	0406 20 90 9917
	----- Of 95 % or more	5	30	0406 20 90 9919
	---- Other			0406 20 90 9990
ex 0406 30	- Processed cheese, not grated or powdered:			
	-- Other:			
	--- Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:			
ex 0406 30 31	---- Not exceeding 48 %:			
	----- Of a dry matter content, by weight:			
	----- Of 40 % or more but less than 43 %, and of a fat content, by weight, in the dry matter:			
	----- Of less than 20 %	60		0406 30 31 9710
	----- Of 20 % or more	60	20	0406 30 31 9730
	----- Of 43 % or more and with a fat content, by weight, in the dry matter:			
	----- Of less than 20 %	57		0406 30 31 9910
	----- Of 20 % or more but less than 40 %	57	20	0406 30 31 9930
	----- Of 40 % or more	57	40	0406 30 31 9950
ex 0406 30 39	---- Exceeding 48 %:			
	----- Of a dry matter content, by weight:			
	----- Of 40 % or more but less than 43 %	60	48	0406 30 39 9500
	----- Of 43 % or more but less than 46 %	57	48	0406 30 39 9700
	----- Of 46 % or more and with a fat content, by weight, in the dry matter:			
	----- Of less than 55 %	54	48	0406 30 39 9930
	----- Of 55 % or more	54	55	0406 30 39 9950
ex 0406 30 90	--- Of a fat content exceeding 36 %	54	79	0406 30 90 9000

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
ex 0406 40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> :			
ex 0406 40 50	-- Gorgonzola	53	48	0406 40 50 9000
ex 0406 40 90	-- Other	50	40	0406 40 90 9000
ex 0406 90	- Other cheese:			
	-- Other:			
ex 0406 90 13	--- Emmentaler	40	45	0406 90 13 9000
ex 0406 90 15	--- Gruyère, Sbrinz:			
	---- Gruyère	38	45	0406 90 15 9100
ex 0406 90 17	--- Bergkäse, Appenzell:			
	---- Bergkäse	38	45	0406 90 17 9100
ex 0406 90 21	--- Cheddar	39	48	0406 90 21 9900
ex 0406 90 23	--- Edam	47	40	0406 90 23 9900
ex 0406 90 25	--- Tilsit	47	45	0406 90 25 9900
ex 0406 90 27	--- Butterkäse	52	45	0406 90 27 9900
ex 0406 90 29	--- Kashkaval:			
	---- Manufactured from sheep's and/or goats's milk	42	50	0406 90 29 9100
	---- Manufactured exclusively from cow's milk	44	45	0406 90 29 9300
ex 0406 90 32	--- Feta (²):			
	---- manufactured exclusively from sheep's milk or from sheep's and goat's milk:			
	----- Of a water content calculated by weight of the non-fatty matter not exceeding 72 %	56	43	0406 90 32 9119
ex 0406 90 35	--- Kefalo-Tyri:			
	---- manufactured exclusively from sheep's and/or goats's milk	38	40	0406 90 35 9190
	---- Other:	38	40	0406 90 35 9990
ex 0406 90 37	--- Finlandia	40	45	0406 90 37 9000
	--- Other:			
	---- Other:			

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	----- Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter:			
	----- not exceeding 47 %:			
ex 0406 90 61	----- Grana Padano, Parmigiano Reggiano	35	32	0406 90 61 9000
ex 0406 90 63	----- Fiore Sardo, Pecorino:			
	----- manufactured exclusively from sheep's milk	35	36	0406 90 63 9100
	----- Other	35	36	0406 90 63 9900
ex 0406 90 69	----- Other:			
	----- Cheeses produced from whey			0406 90 69 9100
	----- Other	38	30	0406 90 69 9910
	----- Exceeding 47 % but not exceeding 72 %:			
ex 0406 90 73	----- Provolone	45	44	0406 90 73 9900
ex 0406 90 75	----- Asiago, Caciocavallo, Montasio, Ragusano	45	39	0406 90 75 9900
ex 0406 90 76	----- Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø:			
	----- Of a fat content, by weight, in the dry matter of 45 % or more but less than 55 %:			
	----- Of a dry matter content, by weight, of 50 % or more but less than 56 %	50	45	0406 90 76 9300
	----- Of a dry matter content, by weight, of 56 % or more	44	45	0406 90 76 9400
	----- Of a fat content, by weight, in the dry matter of 55 % or more	46	55	0406 90 76 9500
ex 0406 90 78	----- Gouda:			
	----- Of a fat content, by weight, in the dry matter of less than 48 %	50	20	0406 90 78 9100
	----- Of a fat content, by weight, in the dry matter of 48 % or more but less than 55 %	45	48	0406 90 78 9300
	----- Other:	45	55	0406 90 78 9500
ex 0406 90 79	----- Esrom, Italico, Kernhem, Saint Nectaire, Saint Paulin, Taleggio	56	40	0406 90 79 9900
ex 0406 90 81	----- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	44	45	0406 90 81 9900
ex 0406 90 85	----- Kefalograviera, Kasseri:			
	----- Of a water content, by weight, not exceeding 40 %	40	39	0406 90 85 9930
	----- Of a water content, by weight, exceeding 40 % but not exceeding 45 %	45	39	0406 90 85 9970

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	----- Other			0406 90 85 9999
ex 0406 90 86	----- Other cheeses, of a water content, by weight, in the non-fatty matter:			
	----- Exceeding 47 % but not exceeding 52 %:			
	----- cheeses produced from whey			0406 90 86 9100
	----- Other, of a fat content, by weight, in the dry matter:			
	----- Of less than 5 %	52		0406 90 86 9200
	----- Of 5 % or more but less than 19 %	51	5	0406 90 86 9300
	----- Of 19 % or more but less than 39 %	47	19	0406 90 86 9400
	----- Of 39 % or more	40	39	0406 90 86 9900
ex 0406 90 87	----- Exceeding 52 % but not exceeding 62 %:			
	----- Cheese produced from whey, except for Manouri			0406 90 87 9100
	----- Other, of a fat content, by weight, in the dry matter:			
	----- Of less than 5 %	60		0406 90 87 9200
	----- Of 5 % or more but less than 19 %	55	5	0406 90 87 9300
	----- Of 19 % or more but less than 40 %	53	19	0406 90 87 9400
	----- Of 40 % or more:			
	----- Idiazabal, Manchego and Roncal, manufactured exclusively from sheep's milk	45	45	0406 90 87 9951
	----- Maasdam	45	45	0406 90 87 9971
	----- Manouri	43	53	0406 90 87 9972
	----- Hushallsost	46	45	0406 90 87 9973
	----- Murukoloinen	41	50	0406 90 87 9974
	----- Gräddost	39	60	0406 90 87 9975
	----- Other	47	40	0406 90 87 9979
ex 0406 90 88	----- Exceeding 62 % but not exceeding 72 %:			
	----- cheeses produced from whey			0406 90 88 9100
	----- Other:			
	----- Of a fat content, by weight, in the dry matter:			
	----- Of 10 % or more but less than 19 %	60	10	0406 90 88 9300
	----- Of 40 % or more:			

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	----- Akawi	55	40	0406 90 88 9500

- (1) Where the product falling within this subheading contains added whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504, the added whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 must not be taken into account in the calculation of the refund. The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund. If the product falling within this subheading consists of permeate, no export refund is payable. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether the product consists of permeate or whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:
- the maximum content by weight of non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product, and in particular,
 - the lactose content of the added whey.
- (2) Where the product contains casein and/or caseinates added before or at the time of processing, no refund is payable. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not casein and/or caseinates have been added.
- (3) The refund per 100 kilograms of product falling within this subheading is equal to the sum of the following components:
- a) the amount per 100 kilogram shown, multiplied by the percentage of the lactic matter contained in 100 kilograms of product. The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund. Where whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added to the product, the amount per kilogram shown is to be multiplied by the weight of the lactic matter other than whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of product;
 - b) a component calculated in accordance with Article 14(3) of Commission Regulation (EC) No 1187/2009 (OJ L 318, 4.12.2009, p. 1). When completing customs formalities, the applicant must state on the declaration provided for that purpose whether the product consists of permeate or whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:
 - the maximum content by weight of sucrose and/or other non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product, and in particular,
 - the lactose content of the added whey.
- If the lactic matter in the product consists of permeate, no export refund is payable.
- (4) a) In the case of cheeses presented in immediate packing which also contain preserving liquid, in particular brine, the refund is granted on the net weight, less the weight of the liquid.
- b) The film of plastic, the paraffin, the ash and the wax used as a packing are not considered as a part of the net weight of the product for the purpose of the refund.
- c) Where the cheese is presented in a film of plastic, and where the net weight declared includes the weight of the film in plastic, the refund amount shall be reduced by 0,5 %.
- When completing customs formalities, the applicant shall state that the cheese is packed in a film of plastic and whether the declared net weight includes the weight of the film in plastic.
- d) Where the cheese is presented in paraffin or ash, and where the net weight declared includes the weight of the paraffin or the ash, the refund amount shall be reduced by 2 %.
- When completing customs formalities, the applicant shall state that the cheese is packed in paraffin or in ash, and whether the declared net weight includes the weight of the ash or the paraffin.
- e) Where the cheese is presented in wax, when completing customs formalities, the applicant must state on the declaration the net weight of the cheese not incorporating the weight of the wax.
- (5) Where, for products falling within this code, the milk-protein content (nitrogen content $\times 6,38$) in non-fat milk solids is less than 34 %, no refund is payable. Where, for powdered products falling within this code, the water content in product weight is more than 5 %, no refund is payable. When completing the customs formalities, the interested party must indicate on the relevant declaration the minimum milk-protein content in non-fat milk solids and, for powdered products, the maximum water content.
- (6) a) Where the product contains non-lactic ingredients, other than spices or herbs, such as in particular ham, nuts, shrimps, salmon, olives, raisins, the refund amount shall be reduced by 10 %.
- When completing customs formalities, the applicant shall state on the declaration provided for that purpose that there is addition of such non-lactic ingredients.
- b) Where the product contains herbs or spices, such as in particular mustard, basil, garlic, oregano, the refund amount shall be reduced by 1 %.
- When completing customs formalities, the applicant shall state on the declaration provided for that purpose that there is addition of herbs or spices.
- c) Where the product contains casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products covered by CN code 3504, the added casein and/or caseinates and/or whey and/or products derived from whey (excluding whey butter covered by CN code 0405 10 50) and/or lactose and/or permeate and/or products covered by CN code 3504 will not be taken into account for the purpose of calculating the refund. When completing customs formalities, the applicant shall state on the declaration provided for that purpose whether or not casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case, the maximum content by weight of casein and/or caseinates and/or whey and/or products derived from whey (specifying where applicable the whey butter content) and/or lactose and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product.
- d) The products referred to may contain quantities of added non-lactic matter required for their manufacture or preservation, such as salt, rennet or mould.
- (7) The refund on frozen condensed milk is the same as that on products falling within headings 0402 91 and 0402 99.
- (8) The refunds on frozen products covered by CN codes 0403 90 11 to 0403 90 39 are the same as those on products covered by CN codes 0403 90 51 to 0403 90 69 respectively.

- ⁽⁹⁾ The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter has been added and, where this is the case, the maximum content by weight of the non-lactic matter added per 100 kilograms of finished product
- ⁽¹⁰⁾ The refund per 100 kilograms of product covered by this subheading is equal to the sum of the following components:
- the amount per 100 kilogram shown, multiplied by the percentage of the lactic matter contained in 100 kilograms of product. The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund;
 - a component calculated in accordance with Article 14 (3) of Commission Regulation (EC) No 1187/2009 (OJ L 318, 4.12.2009, p. 1).
When completing customs formalities, the applicant must state on the declaration provided for that purpose the maximum content by weight of sucrose and whether or not non-lactic matter has been added and, where this is the case, the maximum content by weight of non-lactic matter added per 100 kilograms of finished product.
- ⁽¹¹⁾ The products referred to may contain small amounts of additives required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not products have been added and, where this is the case, the maximum additive content.

10. White and raw sugar without further processing

CN code	Description of goods	Product code
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
	– Raw sugar not containing added flavouring or colouring matter:	
ex 1701 12	-- Beet sugar:	
ex 1701 12 90	--- Other:	
	---- Candy sugar	1701 12 90 9100
	---- Other raw sugar:	
	----- In immediate packings not exceeding 5 kg net of product	1701 12 90 9910
ex 1701 13	-- Cane sugar specified in subheading note 2 to this chapter:	
1701 13 90	--- Other:	
	---- Candy sugar	1701 13 90 9100
	---- Other raw sugar:	
	----- In immediate packings not exceeding 5 kg net of product	1701 13 90 9910
ex 1701 14	-- Other cane sugar:	
1701 14 90	--- Other:	
	---- Candy sugar	1701 14 90 9100
	---- Other raw sugar:	
	----- In immediate packings not exceeding 5 kg net of product	1701 14 90 9910
	– Other:	
1701 91 00	-- Containing added flavouring or colouring matter	1701 91 00 9000
ex 1701 99	-- Other:	
1701 99 10	--- White sugar:	
	---- Candy sugar	1701 99 10 9100
	---- Other:	
	----- Of a total quantity not exceeding 10 tonnes	1701 99 10 9910

CN code	Description of goods	Product code
ex 1701 99 90	----- Other	1701 99 10 9950
	--- Other:	
	----- Containing added substances other than flavouring or colouring matter	1701 99 90 9100

11. Syrups and other sugar products

CN code	Description of goods	Product code
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:	
ex 1702 40 10	-- Isoglucose:	
	--- Containing in the dry state 41 % or more by weight of fructose	1702 40 10 9100
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:	
1702 60 10	-- Isoglucose	1702 60 10 9000
1702 60 95	-- Other	1702 60 95 9000
ex 1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702 90 30	-- Isoglucose	1702 90 30 9000
	-- Caramel:	
1702 90 71	--- Containing 50 % or more by weight of sucrose in the dry matter	1702 90 71 9000
ex 1702 90 95	-- Other:	
	-- Artificial honey, whether or not mixed with natural honey	1702 90 95 9100
	-- Other excluding sorbose	1702 90 95 9900
2106	Food preparations not elsewhere specified or included:	
ex 2106 90	- Other:	
	-- Flavoured or coloured sugar syrups:	
2106 90 30	--- Isoglucose syrups	2106 90 30 9000
	--- Other:	
2106 90 59	----- Other	2106 90 59 9000'

ANNEX II

ANNEX II

Destination codes for export refunds

A00	All destinations (third countries, other territories, victualling and destinations treated as exports from the European Union).
A01	Other destinations.
A02	All destinations except for the United States of America.
A03	All destinations except for Switzerland.
A04	All third countries.
A05	Other third countries.
A10	EFTA countries (European Free Trade Association) Iceland, Norway, Liechtenstein, Switzerland.
A11	ACP States (African, Caribbean and Pacific States party to the Lomé Convention) Angola, Antigua and Barbuda, Bahamas, Barbados, Belize, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Comoros (except for Mayotte), Congo, Democratic Republic of the Congo, Cote d'Ivoire, Djibouti, Dominica, Ethiopia, Fiji Islands, Gabon, Gambia, Ghana, Grenada, Guinea, Guinea-Bissau, Equatorial Guinea, Guyana, Haiti, Jamaica, Kenya, Kiribati, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritius, Mauritania, Mozambique, Namibia, Niger, Nigeria, Uganda, Papua New Guinea, Dominican Republic, Rwanda, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Saint Lucia, Solomon Islands, Samoa, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, Somalia, Sudan, South Sudan, Suriname, Swaziland, Tanzania, Chad, Togo, Tonga, Trinidad and Tobago, Tuvalu, Vanuatu, Zambia, Zimbabwe.
A12	Countries or territories of the Mediterranean Basin Ceuta and Melilla, Gibraltar, Turkey, Albania, Bosnia and Herzegovina, Serbia as well as Kosovo under UNSC Resolution 1244/99, Montenegro, Former Yugoslav Republic of Macedonia, Morocco, Algeria, Tunisia, Libya, Egypt, Lebanon, Syria, Israel, West Bank and Gaza Strip, Jordan.
A13	OPEC States (Organisation of Petroleum Exporting Countries) Algeria, Libya, Nigeria, Gabon, Venezuela, Iraq, Iran, Saudi Arabia, Kuwait, Qatar, United Arab Emirates, Indonesia.
A14	ASEAN countries (Association of South-East Asian Nations) Myanmar, Thailand, Laos, Vietnam, Indonesia, Malaysia, Brunei, Singapore, Philippines.
A15	Countries of Latin America Mexico, Guatemala, Honduras, El Salvador, Nicaragua, Costa Rica, Haiti, Dominican Republic, Colombia, Venezuela, Ecuador, Peru, Brazil, Chile, Bolivia, Paraguay, Uruguay, Argentina.
A16	SAARC countries (South Asian Association for Regional Cooperation) Pakistan, India, Bangladesh, Maldives, Sri Lanka, Nepal, Bhutan.
A17	Countries of the EEA (European Economic Area) other than the European Union Iceland, Norway, Liechtenstein.
A18	CEEC countries or territories (Central and eastern European Countries or territories) Albania, Bosnia and Herzegovina, Serbia as well as Kosovo under UNSC Resolution 1244/99, Montenegro, Former Yugoslav Republic of Macedonia.
A19	NAFTA countries (North-American Free Trade Agreement) United States of America, Canada, Mexico.

A20	Mercosur countries (Southern Cone Common Market) Brazil, Paraguay, Uruguay, Argentina.
A21	Newly industrialised countries of Asia Singapore, South Korea, Taiwan, Hong Kong SAR.
A22	Dynamic Asian economies Thailand, Malaysia, Singapore, South Korea, Taiwan, Hong Kong SAR.
A23	APEC countries (Asia-Pacific economic cooperation) United States of America, Canada, Mexico, Chile, Thailand, Indonesia, Malaysia, Brunei, Singapore, Philippines, China, South Korea, Japan, Taiwan, Hong Kong SAR, Australia, Papua New Guinea, New Zealand.
A24	Commonwealth of Independent States Ukraine, Belarus, Moldova, Russia, Georgia, Armenia, Azerbaijan, Kazakhstan, Turkmenistan, Uzbekistan, Tajikistan, Kyrgyzstan.
A25	Non-EU OECD countries (Organisation for Economic Cooperation and Development) Iceland, Norway, Switzerland, Turkey, United States of America, Canada, Mexico, South Korea, Japan, Australia, Australian Pacific Territories, New Zealand, New Zealand Pacific Territories.
A26	European countries or territories outside the European Union Iceland, Norway, Liechtenstein, Switzerland, Faeroe Islands, Andorra, Gibraltar, Vatican City, Turkey, Albania, Ukraine, Belarus, Moldova, Russia, Bosnia and Herzegovina, Serbia as well as Kosovo under UNSC Resolution 1244/99, Montenegro, Former Yugoslav Republic of Macedonia.
A27	Africa (A28) (A29) Countries or territories of North Africa, other countries of Africa.
A28	Countries or territories of North Africa Ceuta and Melilla, Morocco, Algeria, Tunisia, Libya, Egypt.
A29	Other countries of Africa Sudan, South Sudan, Mauritania, Mali, Burkina Faso, Niger, Chad, Cape Verde, Senegal, Gambia, Guinea-Bissau, Guinea, Sierra Leone, Liberia, Cote d'Ivoire, Ghana, Togo, Benin, Nigeria, Cameroon, Central African Republic, Equatorial Guinea, São Tomé and Príncipe, Gabon, Congo, Democratic Republic of the Congo, Rwanda, Burundi, Saint Helena and Dependencies, Angola, Ethiopia, Eritrea, Djibouti, Somalia, Kenya, Uganda, Tanzania, Seychelles and Dependencies, British Indian Ocean Territory, Mozambique, Madagascar, Mauritius, Comoros, Mayotte, Zambia, Zimbabwe, Malawi, South Africa, Namibia, Botswana, Swaziland, Lesotho.
A30	America (A31) (A32) (A33) North America, Central America and the Antilles, South America.
A31	North America United States of America, Canada, Greenland, Saint Pierre and Miquelon.
A32	Central America and the Antilles Mexico, Bermuda, Guatemala, Belize, Honduras, El Salvador, Nicaragua, Costa Rica, Panama, Anguilla, Cuba, Saint Kitts and Nevis, Haiti, The Bahamas, Turks and Caicos Islands, Dominican Republic, US Virgin Islands, Antigua and Barbuda, Dominica, Cayman Islands, Jamaica, Saint Lucia, Saint Vincent, British Virgin Islands, Barbados, Montserrat, Trinidad and Tobago, Grenada, Aruba, Curaçao, Sint Maarten, Caribbean Netherlands (Bonaire, St Eustatius, Saba).
A33	South America Colombia, Venezuela, Guyana, Suriname, Ecuador, Peru, Brazil, Chile, Bolivia, Paraguay, Uruguay, Argentina, Falkland Islands.
A34	Asia (A35) (A36) Near and Middle East, other countries of Asia.

A35	<p>Near and Middle East</p> <p>Georgia, Armenia, Azerbaijan, Lebanon, Syria, Iraq, Iran, Israel, West Bank and Gaza Strip, Jordan, Saudi Arabia, Kuwait, Bahrain, Qatar, United Arab Emirates, Oman, Yemen.</p>
A36	<p>Other countries of Asia</p> <p>Kazakhstan, Turkmenistan, Uzbekistan, Tajikistan, Kyrgyzstan, Afghanistan, Pakistan, India, Bangladesh, Maldives, Sri Lanka, Nepal, Bhutan, Myanmar, Thailand, Laos, Vietnam, Cambodia, Indonesia, Malaysia, Brunei, Singapore, Philippines, Mongolia, China, North Korea, South Korea, Japan, Taiwan, Hong Kong SAR, Macao.</p>
A37	<p>Oceania and the polar regions (A38) (A39)</p> <p>Australia and New Zealand, other countries of Oceania and the polar regions.</p>
A38	<p>Australia and New Zealand</p> <p>Australia, Australian Pacific Territories, New Zealand, New Zealand Pacific Territories.</p>
A39	<p>Other countries of Oceania and the polar regions</p> <p>Papua New Guinea, Nauru, Solomon Islands, Tuvalu, New Caledonia and Dependencies, American Pacific Territories, Wallis and Futuna, Kiribati, Pitcairn, Fiji, Vanuatu, Tonga, Samoa, Northern Marianas, French Polynesia, Federated States of Micronesia (Yap, Kosrae, Chuuk, Pohnpei), Marshall Islands, Palau, Polar Regions.</p>
A40	<p>Overseas countries or territories (OCTs)</p> <p>Saint Barthélemy, French Polynesia, New Caledonia and Dependencies, Wallis and Futuna, French Southern Territories, Saint Pierre and Miquelon, Mayotte, Aruba, Curaçao, Sint Maarten, Caribbean Netherlands (Bonaire, St Eustatius, Saba), Greenland, Anguilla, Cayman Islands, Falkland Islands, South Georgia and South Sandwich Islands, Turks and Caicos Islands, British Virgin Islands, Montserrat, Pitcairn, Saint Helena and Dependencies, Antarctica.</p>
A96	<p>Communes of Livigno and Campione d'Italia, Heligoland.</p>
A97	<p>Victualling and destinations treated as exports from the European Union</p> <p>Destinations referred to in Articles 33, 41, and 42 of Regulation (EC) No 612/2009 (OJ L 186, 17.7.2009, p. 1).'</p>

COMMISSION IMPLEMENTING REGULATION (EU) No 1423/2013**of 20 December 2013****laying down implementing technical standards with regard to disclosure of own funds requirements for institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012⁽¹⁾, and in particular the third subparagraph of Article 437(2) and the third subparagraph of Article 492(5) thereof,

Whereas:

- (1) Regulation (EU) No 575/2013 incorporates the internationally-agreed standards of the Basel Committee on Banking Supervision's third International Regulatory Framework for banks⁽²⁾ (hereinafter referred to as 'Basel III'). Therefore, and also given that the objective of disclosure requirements is to help improve transparency in the area of regulatory capital, for comparison purposes, the rules set out for disclosure by institutions supervised under Directive 2013/36/EU of the European Parliament and of the Council⁽³⁾ should be consistent with the international framework reflected in the 'Composition of Capital disclosure requirements'⁽⁴⁾ of the Basel Committee for Banking Supervision adapted to take into account the Union regulatory framework and its specificities.
- (2) A set of disclosure templates should be provided in order to ensure the uniform application of Regulation (EU) No 575/2013. Such disclosure templates should include an own funds disclosure template, aiming at reflecting the detailed capital position of institutions; and a capital instruments' features template, aiming at reflecting the level of detail required to be disclosed with regard to the features of an institution's capital instruments.
- (3) The scope of consolidation for accounting purposes and for regulatory purposes is different, and this results in differences between the information used in the calculation of own funds and the information used in the published financial statements, in particular for own funds items. In order to address the disparity between the data used for the calculation of own funds and the data used in institutions' financial statements, it is necessary to also disclose how elements in the financial statements that are used to calculate own funds change when the regulatory scope of consolidation is applied. Therefore a balance sheet reconciliation methodology providing information on the reconciliation between balance sheet items used to calculate own funds and regulatory own funds should also be included in this Regulation. For that purpose, a regulatory scope balance sheet, covering only own funds items, should be used.
- (4) The financial statements of some institutions subject to these disclosure requirements are extensive and complex. It is necessary to set out a uniform approach which follows clearly presented steps in order to assist institutions in establishing their balance sheet reconciliation.
- (5) The provisions in this Regulation are closely linked, since they deal with disclosure of own funds items. To ensure coherence between those provisions, which should enter into force at the same time, and to facilitate a comprehensive view and compact access to them by persons subject to those obligations, it is desirable to include all the implementing technical standards required by Regulation (EU) No 575/2013 in relation to disclosure of own funds in a single Regulation.
- (6) Regulation (EU) No 575/2013 contains a substantial number of transitional provisions with regard to own funds and own funds requirements. In order to provide a meaningful picture of the solvency situation of institutions, it is appropriate to introduce a different disclosure template for the transitional period reflecting the transitional provisions of the Regulation (EU) No 575/2013.
- (7) Since the date of application of Regulation (EU) No 575/2013 is 1 January 2014 and since institutions will need to adapt their systems in order to comply with the requirements laid down in this Regulation, they should be given a sufficient amount of time to do so.

⁽¹⁾ OJ L 176, 27.6.2013, p. 1.

⁽²⁾ <http://www.bis.org/publ/bcbs189.pdf>

⁽³⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

⁽⁴⁾ <http://www.bis.org/publ/bcbs221.pdf>

- (8) This Regulation is based on the draft implementing technical standards submitted by the European Banking Authority to the European Commission.
- (9) The European Banking Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽¹⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation specifies uniform templates for the purposes of disclosure pursuant to points (a), (b), (d) and (e) of paragraph 1 of Article 437 and pursuant to paragraph 3 of Article 492 of Regulation (EU) No 575/2013.

Article 2

Full reconciliation of own funds items to audited financial statements

In order to meet the requirements for disclosure of a full reconciliation of own funds items to audited financial statements, as described in point (a) of Article 437(1) of Regulation (EU) No 575/2013, institutions shall apply the methodology referred to in Annex I and shall publish the balance sheet reconciliation information resulting from the application of this methodology

Article 3

Description of the main features of Common Equity Tier 1, Additional Tier 1 and Tier 2 instruments issued by institutions

In order to meet the requirements for disclosure of the main features of Common Equity Tier 1, Additional Tier 1 and Tier 2

instruments issued by institutions, as referred to in point (b) of Article 437 (1) of Regulation (EU) No 575/2013, institutions shall complete and publish the capital instruments' main features template provided in Annex II, according to the instructions provided in Annex III.

Article 4

Disclosure of nature and amounts of specific items on own funds

In order to meet the requirements for disclosure of the specific items on own funds described in points (d) and (e) of Article 437 (1) of Regulation (EU) No 575/2013, institutions shall complete and publish the general own funds disclosure template provided in Annex IV, according to the instructions provided in Annex V.

Article 5

Disclosure of nature and amounts of specific items on own funds during the transitional period

By way of derogation from Article 4 during the period from 31 March 2014 to 31 December 2017 in order to meet the requirements for disclosure of the additional items on own funds as provided for in Article 492(3) of Regulation (EU) No 575/2013, institutions shall complete and publish the transitional own funds disclosure template provided in Annex VI, according to the instructions provided in Annex VII, instead of the general own funds disclosure template provided in Annex IV, according to the instructions provided in Annex V.

Article 6

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 31 March 2014.

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

Done at Brussels, 20 December 2013.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

ANNEX I

Balance Sheet Reconciliation Methodology

- (1) Institutions shall apply the methodology described in this Annex in order to provide information on the reconciliation between balance sheet items used to calculate own funds and regulatory own funds. Own funds items in the audited financial statements shall include all items that are components of or are deducted from regulatory own funds, including equity, liabilities such as debt, or other balance sheet lines that affect regulatory own funds such as intangible assets, goodwill, deferred tax assets.
 - (2) Institutions shall use as a starting point the relevant balance sheet items used to calculate own funds as in their published financial statements. Financial statements shall be considered audited financial statements when reconciliation is carried out against the year-end financial statements.
 - (3) Where institutions meet the obligations laid down in Part Eight of Regulation (EU) No 575/2013 on a consolidated or sub-consolidated basis and where the scope of consolidation or the method for consolidation used in the balance sheet in the financial statements are different from the scope of consolidation and method for consolidation required pursuant to Chapter 2 of Title II of Part One of Regulation (EU) No 575/2013, institutions shall also disclose the regulatory scope balance sheet, meaning a balance sheet which is drawn up according to the rules on prudential consolidation pursuant to Chapter 2 of Title II of Part One of Regulation (EU) No 575/2013 and which is limited to own funds items. The regulatory scope balance sheet shall be at least as detailed as the balance sheet in the financial statements for own funds items, and its items shall be displayed side by side with a clear mapping with the own funds items of the balance sheet in the financial statements. Institutions shall provide qualitative and quantitative information on the differences in own funds items due to the scope and method for consolidation between the two balance sheets.
 - (4) Secondly, institutions shall expand the own funds items of the regulatory scope balance sheet such that all of the components required by the transitional disclosure template or in the own funds disclosure template appear separately. Institutions shall only expand elements of the balance sheet up to the level of granularity that is necessary for deriving the components required by the transitional disclosure template or the own funds disclosure template.
 - (5) Thirdly, institutions shall establish a mapping between the elements resulting from the expanding of the regulatory scope balance sheet as described in paragraph 4 with the elements included in the transitional disclosure template or in the own funds disclosure template.
 - (6) Where institutions comply with the obligations laid down in Part Eight of Regulation (EU) No 575/2013 on a consolidated or sub-consolidated basis but the scope of consolidation and the method for consolidation used for the balance sheet in the financial statements are identical to the scope of consolidation and the method for consolidation defined pursuant to Chapter 2 of Title II of Part One of Regulation (EU) No 575/2013, and institutions clearly state the absence of differences between the respective scopes and methods for consolidation, only paragraphs 4 and 5 of this Annex shall apply on the basis of the balance sheet in the financial statements.
 - (7) Where institutions meet the obligations laid down in Part Eight of Regulation (EU) No 575/2013 on an individual basis, paragraph 3 of this Annex shall not apply and paragraphs 4 and 5 of this Annex shall instead apply on the basis of the balance sheet in the financial statements.
 - (8) The balance sheet reconciliation information on own funds items resulting from the application of the methodology described in this Annex may be provided in an unaudited format.
-

ANNEX II

Capital instruments' main features template

Capital instruments main features template ⁽¹⁾		
1	Issuer	
2	Unique identifier (eg CUSIP, ISIN or Bloomberg identifier for private placement)	
3	Governing law(s) of the instrument	
	<i>Regulatory treatment</i>	
4	Transitional CRR rules	
5	Post-transitional CRR rules	
6	Eligible at solo/(sub-)consolidated/ solo & (sub-)consolidated	
7	Instrument type (types to be specified by each jurisdiction)	
8	Amount recognised in regulatory capital (currency in million, as of most recent reporting date)	
9	Nominal amount of instrument	
9a	Issue price	
9b	Redemption price	
10	Accounting classification	
11	Original date of issuance	
12	Perpetual or dated	
13	Original maturity date	
14	Issuer call subject to prior supervisory approval	
15	Optional call date, contingent call dates and redemption amount	
16	Subsequent call dates, if applicable	
	<i>Coupons / dividends</i>	
17	Fixed or floating dividend/coupon	
18	Coupon rate and any related index	
19	Existence of a dividend stopper	
20a	Fully discretionary, partially discretionary or mandatory (in terms of timing)	
20b	Fully discretionary, partially discretionary or mandatory (in terms of amount)	
21	Existence of step up or other incentive to redeem	
22	Noncumulative or cumulative	
23	Convertible or non-convertible	
24	If convertible, conversion trigger(s)	
25	If convertible, fully or partially	
26	If convertible, conversion rate	
27	If convertible, mandatory or optional conversion	

28	If convertible, specify instrument type convertible into	
29	If convertible, specify issuer of instrument it converts into	
30	Write-down features	
31	If write-down, write-down trigger(s)	
32	If write-down, full or partial	
33	If write-down, permanent or temporary	
34	If temporary write-down, description of write-up mechanism	
35	Position in subordination hierarchy in liquidation (specify instrument type immediately senior to instrument)	
36	Non-compliant transitioned features	
37	If yes, specify non-compliant features	
(1) Insert 'N/A' if the question is not applicable		

ANNEX III

Instructions for completing the capital instruments main features template

- (1) Institutions shall apply the instructions provided in this Annex in order to complete the capital main features template as presented in Annex II.
- (2) Institutions shall complete this template for the following categories: Common Equity Tier 1 instruments, Additional Tier 1 instruments and Tier 2 instruments.
- (3) The templates shall comprise columns with the features of the different instruments. In cases where capital instruments of a same category have identical features, institutions may complete only one column disclosing these identical features and identify the issuances to which the identical features refer.

Instructions for completing the capital instruments main features template	
1	Identifies issuer legal entity. <i>Free text</i>
2	Unique identifier (e.g. CUSIP, ISIN or Bloomberg identifier for private placement). <i>Free text</i>
3	Specifies the governing law(s) of the instrument. <i>Free text</i>
4	Specifies transitional regulatory capital treatment contained in Regulation (EU) No 575/2013. The original classification of the instrument is the point of reference independently of possible reclassification in lower tiers of capital. <i>Select from menu: [Common Equity Tier 1] [Additional Tier 1] [Tier 2] [Ineligible] [N/A]</i> <i>Free text – specify if a fraction of the issuance has been reclassified in lower tiers of capital.</i>
5	Specifies regulatory capital treatment under rules contained in Regulation (EU) No 575/2013 without taking into account the transitional treatment. <i>Select from menu: [Common Equity Tier 1] [Additional Tier 1] [Tier 2] [Ineligible]</i>
6	Specifies the level(s) within the group at which the instrument is included in the capital. <i>Select from menu: [Solo] [(Sub-)Consolidated] [Solo and (Sub-)Consolidated]</i>
7	Specifies instrument type, varying by jurisdiction. <i>Select from menu: menu options to be provided to institutions by each jurisdiction – legal references of Regulation (EU) No 575/2013 articles for each type of instrument to be inserted</i> <i>For CET1 instruments, CET1 as published in the EBA list (art. 26(3)).</i>
8	Specifies the amount recognised in regulatory capital (total amount of the instrument recognised in regulatory capital before transitional provisions for the relevant level of the disclosure - currency used for the reporting obligations). <i>Free text – specify in particular if some parts of the instruments are in different tiers of the regulatory capital and if the amount recognised in regulatory capital is different from the amount issued.</i>
9	Nominal amount of instrument (in currency of issuance and currency used for the reporting obligations). <i>Free text</i>
9a	Issue price of instrument. <i>Free text</i>
9b	Redemption price of instrument. <i>Free text</i>

10	<p>Specifies accounting classification.</p> <p><i>Select from menu: [Shareholders' equity] [Liability – amortised cost] [Liability – fair value option] [Non-controlling interest in consolidated subsidiary]</i></p>
11	<p>Specifies date of issuance.</p> <p><i>Free text</i></p>
12	<p>Specifies whether dated or perpetual.</p> <p><i>Select from menu: [Perpetual] [Dated]</i></p>
13	<p>For dated instrument, specifies original maturity date (day, month and year). For perpetual instrument put 'no maturity'.</p> <p><i>Free text</i></p>
14	<p>Specifies whether there is an issuer call option (all types of call options).</p> <p><i>Select from menu: [Yes] [No]</i></p>
15	<p>For instrument with issuer call option, specifies first date of call if the instrument has a call option on a specific date (day, month and year) and, in addition, specifies whether the instrument has a tax and/or regulatory event call. Also specifies the redemption price. Helps to assess permanence.</p> <p><i>Free text</i></p>
16	<p>Specifies the existence and frequency of subsequent call dates, if applicable. Helps to assess permanence.</p> <p><i>Free text</i></p>
17	<p>Specifies whether the coupon/dividend is: either fixed over the life of the instrument, or floating over the life of the instrument, or currently fixed but will move to a floating rate in the future, or currently floating but will move to a fixed rate in the future.</p> <p><i>Select from menu: [Fixed], [Floating] [Fixed to floating], [Floating to fixed]</i></p>
18	<p>Specifies the coupon rate of the instrument and any related index that the coupon/dividend rate references.</p> <p><i>Free text</i></p>
19	<p>Specifies whether the non-payment of a coupon or dividend on the instrument prohibits the payment of dividends on common shares (i.e. whether there is a dividend stopper).</p> <p><i>Select from menu: [yes], [no]</i></p>
20a	<p>Specifies whether the issuer has full discretion, partial discretion or no discretion over whether a coupon/dividend is paid. If the institution has full discretion to cancel coupon/dividend payments under all circumstances it must select 'fully discretionary' (including when there is a dividend stopper that does not have the effect of preventing the institution from cancelling payments on the instrument). If there are conditions that must be met before payment can be cancelled (e.g. capital below a certain threshold), the institution must select 'partially discretionary'. If the institution is unable to cancel the payment outside of insolvency the institution must select 'mandatory'.</p> <p><i>Select from menu: [Fully discretionary] [Partially discretionary] [Mandatory]</i></p> <p><i>Free text (specify the reasons for discretion, existence of dividend pushers, dividend stoppers, ACSM)</i></p>
20b	<p>Specifies whether the issuer has full discretion, partial discretion or no discretion over the amount of the coupon/dividend.</p> <p><i>Select from menu: [Fully discretionary] [Partially discretionary] [Mandatory]</i></p>
21	<p>Specifies whether there is a step-up or other incentive to redeem.</p> <p><i>Select from menu: [Yes] [No]</i></p>
22	<p>Specifies whether dividends/coupons are cumulative or noncumulative.</p> <p><i>Select from menu: [Noncumulative] [Cumulative] [ACSM]</i></p>

23	Specifies whether instrument is convertible or not. <i>Select from menu: [Convertible] [Nonconvertible]</i>
24	Specifies the conditions under which the instrument will convert, including point of non-viability. Where one or more authorities have the ability to trigger conversion, the authorities should be listed. For each of the authorities it should be stated whether it is the terms of the contract of the instrument that provide the legal basis for the authority to trigger conversion (a contractual approach) or whether the legal basis is provided by statutory means (a statutory approach). <i>Free text</i>
25	Specifies whether the instrument will always convert fully, may convert fully or partially, or will always convert partially. <i>Select from menu: [Always Fully] [Fully or Partially] [Always partially]</i>
26	Specifies rate of conversion into the more loss absorbent instrument. <i>Free text</i>
27	For convertible instruments, specifies whether conversion is mandatory or optional. <i>Select from menu: [Mandatory] [Optional] [NA] and [at the option of the holders] [at the option of the issuer] [at the option of both the holders and the issuer]</i>
28	For convertible instruments, specifies instrument type convertible into. Helps to assess loss absorbency. <i>Select from menu: [Common Equity Tier 1] [Additional Tier 1] [Tier 2] [Other]</i>
29	If convertible, specify issuer of instrument it converts into. <i>Free text</i>
30	Specifies whether there is a write down feature. <i>Select from menu: [Yes] [No]</i>
31	Specifies the triggers at which write-down occurs, including point of non-viability. Where one or more authorities have the ability to trigger write-down, the authorities should be listed. For each of the authorities it should be stated whether it is the terms of the contract of the instrument that provide the legal basis for the authority to trigger write-down (a contractual approach) or whether the legal basis is provided by statutory means (a statutory approach) <i>Free text</i>
32	Specifies whether the instrument will always be written down fully, may be written down partially, or will always be written down partially. Helps assess the level of loss absorbency at write-down. <i>Select from menu: [Always Fully] [Fully or Partially] [Always partially]]</i>
33	For write down instrument, specifies whether write down is permanent or temporary. <i>Select from menu: [Permanent] [Temporary] [NA]</i>
34	Describes the write-up mechanism. <i>Free text</i>
35	Specifies instrument to which it is most immediately subordinate. Where applicable, banks should specify the column numbers of the instruments in the completed main features template to which the instrument is most immediately subordinate. <i>Free text</i>
36	Specifies whether there are non-compliant features. <i>Select from menu: [Yes] [No]</i>
37	If there are non-compliant features, asks institution to specify which ones. <i>Free text</i>

ANNEX IV

Own funds disclosure template

Own funds disclosure template			Regulation (EU) No 575/2013 Article Reference
Common Equity Tier 1 (CET1) capital: instruments and reserves			
1	Capital instruments and the related share premium accounts		26 (1), 27, 28, 29
	of which: Instrument type 1		EBA list 26 (3)
	of which: Instrument type 2		EBA list 26 (3)
	of which: Instrument type 3		EBA list 26 (3)
2	Retained earnings		26 (1) (c)
3	Accumulated other comprehensive income (and other reserves)		26 (1)
3a	Funds for general banking risk		26 (1) (f)
4	Amount of qualifying items referred to in Article 484 (3) and the related share premium accounts subject to phase out from CET1		486 (2)
5	Minority interests (amount allowed in consolidated CET1)		84
5a	Independently reviewed interim profits net of any foreseeable charge or dividend		26 (2)
6	Common Equity Tier 1 (CET1) capital before regulatory adjustments		Sum of rows 1 to 5a
Common Equity Tier 1 (CET1) capital: regulatory adjustments			
7	Additional value adjustments (negative amount)		34, 105
8	Intangible assets (net of related tax liability) (negative amount)		36 (1) (b), 37
9	Empty set in the EU		
10	Deferred tax assets that rely on future profitability excluding those arising from temporary differences (net of related tax liability where the conditions in Article 38 (3) are met) (negative amount)		36 (1) (c), 38,
11	Fair value reserves related to gains or losses on cash flow hedges		33(1) (a)
12	Negative amounts resulting from the calculation of expected loss amounts		36 (1) (d), 40, 159
13	Any increase in equity that results from securitised assets (negative amount)		32 (1)
14	Gains or losses on liabilities valued at fair value resulting from changes in own credit standing		33(1) (b)
15	Defined-benefit pension fund assets (negative amount)		36 (1) (e), 41
16	Direct and indirect holdings by an institution of own CET1 instruments (negative amount)		36 (1) (f), 42
17	Direct, indirect and synthetic holdings of the CET 1 instruments of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution (negative amount)		36 (1) (g), 44

18	Direct, indirect and synthetic holdings by the institution of the CET1 instruments of financial sector entities where the institution does not have a significant investment in those entities (amount above 10 % threshold and net of eligible short positions) (negative amount)		36 (1) (h), 43, 45, 46, 49 (2) (3), 79
19	Direct, indirect and synthetic holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities (amount above 10 % threshold and net of eligible short positions) (negative amount)		36 (1) (i), 43, 45, 47, 48 (1) (b), 49 (1) to (3), 79
20	Empty set in the EU		
20a	Exposure amount of the following items which qualify for a RW of 1250 %, where the institution opts for the deduction alternative		36 (1) (k)
20b	of which: qualifying holdings outside the financial sector (negative amount)		36 (1) (k) (i), 89 to 91
20c	of which: securitisation positions (negative amount)		36 (1) (k) (ii), 243 (1) (b), 244 (1) (b), 258
20d	of which: free deliveries (negative amount)		36 (1) (k) (iii), 379 (3)
21	Deferred tax assets arising from temporary differences (amount above 10 % threshold, net of related tax liability where the conditions in Article 38 (3) are met) (negative amount)		36 (1) (c), 38, 48 (1) (a)
22	Amount exceeding the 15 % threshold (negative amount)		48 (1)
23	of which: direct and indirect holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities		36 (1) (i), 48 (1) (b)
24	Empty set in the EU		
25	of which: deferred tax assets arising from temporary differences		36 (1) (c), 38, 48 (1) (a)
25a	Losses for the current financial year (negative amount)		36 (1) (a)
25b	Foreseeable tax charges relating to CET1 items (negative amount)		36 (1) (l)
27	Qualifying AT1 deductions that exceed the AT1 capital of the institution (negative amount)		36 (1) (j)
28	Total regulatory adjustments to Common Equity Tier 1 (CET1)		Sum of rows 7 to 20a, 21, 22 and 25a to 27
29	Common Equity Tier 1 (CET1) capital		Row 6 minus row 28
Additional Tier 1 (AT1) capital: instruments			
30	Capital instruments and the related share premium accounts		51, 52
31	of which: classified as equity under applicable accounting standards		
32	of which: classified as liabilities under applicable accounting standards		
33	Amount of qualifying items referred to in Article 484 (4) and the related share premium accounts subject to phase out from AT1		486 (3)
34	Qualifying Tier 1 capital included in consolidated AT1 capital (including minority interests not included in row 5) issued by subsidiaries and held by third parties		85, 86

35	of which: instruments issued by subsidiaries subject to phase out		486 (3)
36	Additional Tier 1 (AT1) capital before regulatory adjustments		Sum of rows 30, 33 and 34
Additional Tier 1 (AT1) capital: regulatory adjustments			
37	Direct and indirect holdings by an institution of own AT1 instruments (negative amount)		52 (1) (b), 56 (a), 57
38	Direct, indirect and synthetic holdings of the AT1 instruments of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution (negative amount)		56 (b), 58
39	Direct, indirect and synthetic holdings of the AT1 instruments of financial sector entities where the institution does not have a significant investment in those entities (amount above 10 % threshold and net of eligible short positions) (negative amount)		56 (c), 59, 60, 79
40	Direct, indirect and synthetic holdings by the institution of the AT1 instruments of financial sector entities where the institution has a significant investment in those entities (net of eligible short positions) (negative amount)		56 (d), 59, 79
41	Empty set in the EU		
42	Qualifying T2 deductions that exceed the T2 capital of the institution (negative amount)		56 (e)
43	Total regulatory adjustments to Additional Tier 1 (AT1) capital		Sum of rows 37 to 42
44	Additional Tier 1 (AT1) capital		Row 36 minus row 43
45	Tier 1 capital (T1 = CET1 + AT1)		Sum of row 29 and row 44
Tier 2 (T2) capital: instruments and provisions			
46	Capital instruments and the related share premium accounts		62, 63
47	Amount of qualifying items referred to in Article 484 (5) and the related share premium accounts subject to phase out from T2		486 (4)
48	Qualifying own funds instruments included in consolidated T2 capital (including minority interests and AT1 instruments not included in rows 5 or 34) issued by subsidiaries and held by third parties		87, 88
49	of which: instruments issued by subsidiaries subject to phase out		486 (4)
50	Credit risk adjustments		62 (c) & (d)
51	Tier 2 (T2) capital before regulatory adjustments		
Tier 2 (T2) capital: regulatory adjustments			
52	Direct and indirect holdings by an institution of own T2 instruments and subordinated loans (negative amount)		63 (b) (i), 66 (a), 67
53	Holdings of the T2 instruments and subordinated loans of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution (negative amount)		66 (b), 68
54	Direct and indirect holdings of the T2 instruments and subordinated loans of financial sector entities where the institution does not have a significant investment in those entities (amount above 10 % threshold and net of eligible short positions) (negative amount)		66 (c), 69, 70, 79

55	Direct and indirect holdings by the institution of the T2 instruments and subordinated loans of financial sector entities where the institution has a significant investment in those entities (net of eligible short positions) (negative amount)		66 (d), 69, 79
56	Empty set in the EU		
57	Total regulatory adjustments to Tier 2 (T2) capital		Sum of rows 52 to 56
58	Tier 2 (T2) capital		Row 51 minus row 57
59	Total capital (TC = T1 + T2)		Sum of row 45 and row 58
60	Total risk weighted assets		
Capital ratios and buffers			
61	Common Equity Tier 1 (as a percentage of total risk exposure amount)		92 (2) (a)
62	Tier 1 (as a percentage of total risk exposure amount)		92 (2) (b)
63	Total capital (as a percentage of total risk exposure amount)		92 (2) (c)
64	Institution specific buffer requirement (CET1 requirement in accordance with article 92 (1) (a) plus capital conservation and countercyclical buffer requirements, plus systemic risk buffer, plus systemically important institution buffer expressed as a percentage of risk exposure amount)		CRD 128, 129, 130, 131, 133
65	of which: capital conservation buffer requirement		
66	of which: countercyclical buffer requirement		
67	of which: systemic risk buffer requirement		
67a	of which: Global Systemically Important Institution (G-SII) or Other Systemically Important Institution (O-SII) buffer		
68	Common Equity Tier 1 available to meet buffers (as a percentage of risk exposure amount)		CRD 128
69	[non relevant in EU regulation]		
70	[non relevant in EU regulation]		
71	[non relevant in EU regulation]		
Amounts below the thresholds for deduction (before risk weighting)			
72	Direct and indirect holdings of the capital of financial sector entities where the institution does not have a significant investment in those entities (amount below 10% threshold and net of eligible short positions)		36 (1) (h), 46, 45 56 (c), 59, 60 66 (c), 69, 70
73	Direct and indirect holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities (amount below 10 % threshold and net of eligible short positions)		36 (1) (i), 45, 48
74	Empty set in the EU		
75	Deferred tax assets arising from temporary differences (amount below 10 % threshold, net of related tax liability where the conditions in Article 38 (3) are met)		36 (1) (c), 38, 48

Applicable caps on the inclusion of provisions in Tier 2			
76	Credit risk adjustments included in T2 in respect of exposures subject to standardised approach (prior to the application of the cap)		62
77	Cap on inclusion of credit risk adjustments in T2 under standardised approach		62
78	Credit risk adjustments included in T2 in respect of exposures subject to internal ratings-based approach (prior to the application of the cap)		62
79	Cap for inclusion of credit risk adjustments in T2 under internal ratings-based approach		62
Capital instruments subject to phase-out arrangements (only applicable between 1 Jan 2014 and 1 Jan 2022)			
80	— Current cap on CET1 instruments subject to phase out arrangements		484 (3), 486 (2) & (5)
81	— Amount excluded from CET1 due to cap (excess over cap after redemptions and maturities)		484 (3), 486 (2) & (5)
82	— Current cap on AT1 instruments subject to phase out arrangements		484 (4), 486 (3) & (5)
83	— Amount excluded from AT1 due to cap (excess over cap after redemptions and maturities)		484 (4), 486 (3) & (5)
84	— Current cap on T2 instruments subject to phase out arrangements		484 (5), 486 (4) & (5)
85	— Amount excluded from T2 due to cap (excess over cap after redemptions and maturities)		484 (5), 486 (4) & (5)

ANNEX V

Instructions for completing the own funds disclosure template

For the purposes of the own funds disclosure template, regulatory adjustments comprise deductions from own funds and prudential filters.

Instructions for completing the own funds disclosure template	
Row number	Explanation
1	Capital instruments and the related share premium accounts in accordance with Articles 26 (1), 27, 28, 29 of Regulation (EU) No 575/2013 and the EBA list as referred to in Article 26 (3) of the same regulation.
2	Retained earnings prior to all regulatory adjustments in accordance with Article 26 (1) (c) of Regulation (EU) No 575/2013 (prior to the inclusion of any interim net profits or losses).
3	Amount of accumulated other comprehensive income and other reserves in accordance with Article 26 (1) (d) and (e) of Regulation (EU) No 575/2013.
3a	Amount of funds for general banking risk in accordance with Article 26 (1) (f) of Regulation (EU) No 575/2013.
4	Amount of qualifying items referred to in Article 484 (3) of Regulation (EU) No 575/2013 and the related share premium accounts subject to phase out from CET1 as described in Article 486 (2) of Regulation (EU) No 575/2013.
5	Minority interests (amount allowed in consolidated CET1) as per Article 84 of Regulation (EU) No 575/2013.
5a	Independently reviewed interim profits net of any foreseeable charge or dividend as per Article 26 (2) of Regulation (EU) No 575/2013.
6	Sum of rows 1 to 5a.
7	Additional value adjustments in accordance with Article 34 and 105 of Regulation (EU) No 575/2013 (negative amount).
8	Intangible assets (net of related tax liability) in accordance with Articles 36 (1) (b) and 37 of Regulation (EU) No 575/2013.
9	[An Empty Set under Regulation (EU) No 575/2013].
10	Deferred tax assets that rely on future profitability excluding those arising from temporary differences (net of related tax liability where the conditions in Article 38 (3) are met) in accordance with Articles 36 (1) (c) and 38 of Regulation (EU) No 575/2013 (negative amount).
11	Fair value reserves related to gains or losses on cash flow hedges in accordance with Article 33 (a) of Regulation (EU) No 575/2013.
12	Negative amounts resulting from the calculation of expected loss amounts in accordance with Articles 36 (1) (d) and 40 of Regulation (EU) No 575/2013.
13	Any increase in equity that results from securitised assets in accordance with Article 32 (1) of Regulation (EU) No 575/2013 (negative amount).
14	Gains or losses on liabilities valued at fair value resulting from changes in own credit standing in accordance with Article 33 (b) of Regulation (EU) No 575/2013.
15	Defined-benefit pension fund assets in accordance with Articles 36 (1) (e) and 41 of Regulation (EU) No 575/2013 (negative amount).
16	Direct and indirect holdings by an institution of own CET1 instruments as described in Articles 36 (1) (f) and 42 of Regulation (EU) No 575/2013 (negative amount).
17	Direct, indirect and synthetic holdings of the CET1 instruments of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution as described in Articles 36 (1) (g) and 44 of Regulation (EU) No 575/2013 (negative amount).

18	Direct, indirect and synthetic holdings of the CET1 instruments of financial sector entities where the institution does not have a significant investment in those entities (amount above 10% threshold and net of eligible short positions) as described in Articles 36 (1) (h), 43, 45, 46 and 49 (2) (3) of Regulation (EU) No 575/2013 (negative amount).
19	Direct, indirect and synthetic holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities (amount above 10% threshold and net of eligible short positions) as described in Articles 36 (1) (i), 43, 45, 47, 48 (1) (b), and 49 (1) to (3) of Regulation (EU) No 575/2013 (negative amount).
20	[An Empty Set under Regulation (EU) No 575/2013]
20a	Exposure amount which qualifies for a RW of 1250%, where the institution opts for the deduction alternative, as described in Article 36 (1) (k) of Regulation (EU) No 575/2013.
20b	Of the amount reported in 20a, the amount relating to qualifying holdings outside the financial sector in accordance with Articles 36 (1) (k) and 89 to 86 of Regulation (EU) No 575/2013 (negative amount).
20c	Of the amount reported in 20a, the amount relating to securitization positions, in accordance with Articles 36 (1) (k) (ii), 243 (1) (b), 244 (1) (b) and 258 of Regulation (EU) No 575/2013 (negative amount).
20d	Of the amount reported in 20a, the amount relating to free deliveries in accordance with Articles 36 (1) (k) (ii) and 379(3) of Regulation (EU) No 575/2013 (negative amount).
21	Deferred tax assets arising from temporary differences (amount above 10% threshold, net of related tax liability where the conditions in Article 38 (3) are met) as described in Articles 36 (1) (c), 38 and 48 (1) (a) of Regulation (EU) No 575/2013 (negative amount).
22	Amount exceeding the 15% threshold in accordance with Article 48 (1) of Regulation (EU) No 575/2013 (negative amount).
23	Of the amount reported in 22, the amount of direct and indirect holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities as described in Articles 36 (1) (i) and 48 (1) (b) of Regulation (EU) No 575/2013.
24	[An Empty Set under Regulation (EU) No 575/2013].
25	Of the amount reported in 22 the amount of deferred tax assets arising from temporary differences as described in Articles 36 (1) (c), 38 and 48 (1) (a) of Regulation (EU) No 575/2013.
25a	Losses for the financial year in accordance with Article 36 (1) (a) of Regulation (EU) No 575/2013 (negative amount).
25b	Amount of foreseeable tax charges relating to CET1 items foreseeable at the moment of their calculation, except where the institution suitably adjusts the amount of CET1 items insofar as such tax charges reduce the amount up to which those items may be applied to cover risks or losses, in accordance with Article 36 (1) (l) of Regulation (EU) No 575/2013 (negative amount).
27	Qualifying AT1 deductions that exceed the AT1 capital of the institution as described in Article 36 (1) (j) of Regulation (EU) No 575/2013 (negative amount).
28	Total regulatory adjustments to CET1, to be calculated as the sum of rows 7 to 20a, 21, 22 and 25a to 27.
29	Common Equity Tier 1 (CET1) capital, to be calculated as row 6 minus row 28.
30	Capital instruments and the related share premium accounts as per Articles 51 and 52 of Regulation (EU) No 575/2013.
31	The amount in row 30 classified as equity under applicable accounting standards.
32	The amount in row 30 classified as liabilities under applicable accounting standards.
33	Amount of qualifying items referred to in Article 484 (4) and the related share premium accounts subject to phase out from AT1 as described in Article 486 (3) of Regulation (EU) No 575/2013
34	Qualifying T1 capital included in consolidated AT1 capital (including minority interests not included in row 5) issued by subsidiaries and held by third parties as described in Articles 85 and 86 of Regulation (EU) No 575/2013.

35	The amount reported in row 34 that relates to the instruments issued by subsidiaries subject to phase out as described in Article 486 (3) of Regulation (EU) No 575/2013.
36	The sum of rows 30, 33 and 34.
37	Direct and indirect holdings by an institution of own AT1 instruments as described in Articles 52 (1) (b), 56 (a) and 57 of Regulation (EU) No 575/2013 (negative amount).
38	Holdings of the AT1 instruments of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution as described in Articles 56 (b) and 58 of Regulation (EU) No 575/2013 (negative amount).
39	Direct and indirect holdings of the AT1 instruments of financial sector entities where the institution does not have a significant investment in those entities (amount above 10% threshold and net of eligible short positions) as described in Articles 56 (c), 60 and 59 of Regulation (EU) No 575/2013 (negative amount).
40	Direct and indirect holdings by the institution of the AT1 instruments of financial sector entities where the institution has a significant investment in those entities (net of eligible short positions) as described in Articles 56 (d) and 59 of Regulation (EU) No 575/2013 (negative amount).
41	[An Empty Set under Regulation (EU) No 575/2013.
42	Qualifying T2 deductions that exceed the T2 capital of the institution as described in Articles 56 (e) of Regulation (EU) No 575/2013 (negative amount).
43	The sum of rows 37 to 42.
44	Additional Tier 1 (AT1) capital, to be calculated as row 36 minus row 43.
45	Tier 1 capital, to be calculated as row 29 plus row 44.
46	Capital instruments and the related share premium accounts as described in Articles 62 and 63 of Regulation (EU) No 575/2013.
47	Amount of qualifying items referred to in Article 484 (5) and the related share premium accounts subject to phase out from T2 as described in Article 486 (4) of Regulation (EU) No 575/2013.
48	Qualifying own funds instruments included in consolidated T2 capital (including minority interests and AT1 instruments not included in rows 5 or 34) issued by subsidiaries and held by third parties as described in Articles 87 and 88 of Regulation (EU) No 575/2013.
49	Of the amount reported in 48, the amount relating to instruments issued by subsidiaries subject to phase out, as described in Article 486 (4) of Regulation (EU) No 575/2013.
50	Credit risk adjustments in accordance with Articles 62 (c) and (d) of Regulation (EU) No 575/2013.
51	The sum of rows 46 to 48 and row 50.
52	Direct and indirect holdings by an institution of own T2 instruments and subordinated loans as described in Articles 63 (b) (i), 66 (a) and 67 of Regulation (EU) No 575/2013.
53	Holdings of the T2 instruments and subordinated loans of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution as described in Article 66 (b) and 68 of Regulation (EU) No 575/2013 (negative amount).
54	Direct and indirect holdings of the T2 instruments and subordinated loans of financial sector entities where the institution does not have a significant investment in those entities (amount above 10% threshold and net of eligible short positions) as described in Articles 66 (c), 69 and 70 of Regulation (EU) No 575/2013 (negative amount).
55	Direct and indirect holdings by the institution of the T2 instruments and subordinated loans of financial sector entities where the institution has a significant investment in those entities (net of eligible short positions) as described in Articles 66 (d) and 69 of Regulation (EU) No 575/2013 (negative amount).
56	[An Empty Set under Regulation (EU) No 575/2013]
57	The sum of rows 52 to 56.

58	Tier 2 (T2) capital, to be calculated as row 51 minus row 57.
59	Total capital, to be calculated as row 45 plus row 58.
60	Total risk weighted assets of the reporting group.
61	Common Equity Tier 1 (as a percentage of risk exposure amount), to be calculated as row 29 divided by row 60 (expressed as a percentage) in accordance with Article 92 (2) (a) of Regulation (EU) No 575/2013.
62	Tier 1 (as a percentage of risk exposure amount), to be calculated as row 45 divided by row 60 (expressed as a percentage) in accordance with Article 92 (2) (b) of Regulation (EU) No 575/2013.
63	Total capital (as a percentage of risk exposure amount), to be calculated as row 59 divided by row 60 (expressed as a percentage) in accordance with Article 92 (2) (c) of Regulation (EU) No 575/2013.
64	Institution-specific buffer requirement (CET1 requirement in accordance with Article 92 (1) (a) of Regulation (EU) No 575/2013 plus capital conservation and countercyclical buffer requirements, plus systemic risk buffer requirement, plus systemically important institution buffer expressed as a percentage of risk exposure amount). To be calculated as 4.5% plus 2.5% plus the countercyclical buffer requirement calculated in accordance with Articles 128, 129 and 130 of Directive 2013/36/EU, plus the systemic buffer requirement (where applicable) calculated in accordance with Article 133 of Directive 2013/36/EU, plus the systemically important institution buffer (G-SII or O-SII buffer) calculated in accordance with Article 131 of Directive 2013/36/EU. This row will show the CET1 ratio below which the institution will become subject to constraints on distributions.
65	The amount in row 64 (expressed as a percentage of risk weighed assets) that relates to the capital conservation buffer, i.e. banks will report 2.5% here.
66	The amount in row 64 (expressed as a percentage of risk weighed assets) that relates to the countercyclical buffer requirement.
67	The amount in row 64 (expressed as a percentage of risk weighed assets) that relates to the systemic risk buffer requirement.
67a	The amount in row 64 (expressed as a percentage of risk weighed assets) that relates to the G-SII or O-SII buffer requirement.
68	Common Equity Tier 1 available to meet buffers (as a percentage of risk exposure amount). To be calculated as the CET1 capital of the institution, less any Common Equity Tier 1 items used to meet the institution's Tier 1 and Total capital requirements.
69	[non relevant in EU regulation]
71	[non relevant in EU regulation]
71	[non relevant in EU regulation]
72	Direct and indirect holdings of financial sector entities where the institution does not have a significant investment in those entities (amount below 10% threshold and net of eligible short positions) in accordance with Articles 36 (1) (h), 45, 46, 56 (c), 59, 60, 66 (c), 70 and 69 of Regulation (EU) No 575/2013.
73	Direct and indirect holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities (amount below 10% threshold and net of eligible short positions) in accordance with Articles 36 (1) (i), 45 and 48 of Regulation (EU) No 575/2013.
74	[An Empty Set under Regulation (EU) No 575/2013]
75	Deferred tax assets arising from temporary differences (amount below 10% threshold, net of related tax liability where the conditions in Article 38 (3) are met) in accordance with Articles 36 (1) (c), 38 and 48 of Regulation (EU) No 575/2013.
76	Credit Risk Adjustments included in T2 in respect of exposures subject to standardized approach in accordance with Article 62 of Regulation (EU) No 575/2013.
77	Cap on inclusion of credit risk adjustments in T2 under standardized approach in accordance with Article 62 of Regulation (EU) No 575/2013.
78	Credit risk adjustments included in T2 in respect of exposures subject to internal ratings-based approach in accordance with Article 62 of Regulation (EU) No 575/2013.

79	Cap for inclusion of credit risk adjustments in T2 under internal ratings-based approach in accordance with Article 62 of Regulation (EU) No 575/2013.
80	Current cap on CET1 instruments subject to phase out arrangements in accordance with Articles 484 (3), 486 (2) and (5) of Regulation (EU) No 575/2013.
81	Amount excluded from CET1 due to cap (excess over cap after redemptions and maturities) in accordance with Articles 484 (3), 486 (2) and (5) of Regulation (EU) No 575/2013.
82	Current cap on AT1 instruments subject to phase out arrangements in accordance with Articles 484 (4), 486 (3) and (5) of Regulation (EU) No 575/2013.
83	Amount excluded from AT1 due to cap (excess over cap after redemptions and maturities) in accordance with Articles 484 (4), 486 (3) and (5) of Regulation (EU) No 575/2013.
84	Current cap on T2 instruments subject to phase out arrangements in accordance with Articles 484 (5), 486 (4) and (5) of Regulation (EU) No 575/2013.
85	Amount excluded from T2 due to cap (excess over cap after redemptions and maturities) in accordance with Articles 484 (5), 486 (4) and (5) of Regulation (EU) No 575/2013.

ANNEX VI

Transitional own funds disclosure template

Common Equity Tier 1 capital: instruments and reserves		(A) AMOUNT AT DISCLOSURE DATE	(B) REGULATION (EU) No 575/2013 ARTICLE REFERENCE	(C) AMOUNTS SUBJECT TO PRE-REGU- LATION (EU) No 575/2013 TREATMENT OR PRESCRIBED RESIDUAL AMOUNT OF REGULATION (EU) No 575/ 2013
1	Capital instruments and the related share premium accounts		26 (1), 27, 28, 29, EBA list 26 (3)	
	of which: Instrument type 1		EBA list 26 (3)	
	of which: Instrument type 2		EBA list 26 (3)	
	of which: Instrument type 3		EBA list 26 (3)	
2	Retained earnings		26 (1) (c)	
3	Accumulated other comprehensive income (and other reserves, to include unrealised gains and losses under the applicable accounting standards)		26 (1)	
3a	Funds for general banking risk		26 (1) (f)	
4	Amount of qualifying items referred to in Article 484 (3) and the related share premium accounts subject to phase out from CET1		486 (2)	
	Public sector capital injections grandfathered until 1 January 2018		483 (2)	
5	Minority Interests (amount allowed in consolidated CET1)		84, 479, 480	
5a	Independently reviewed interim profits net of any foreseeable charge or dividend		26 (2)	
6	Common Equity Tier 1 (CET1) capital before regulatory adjustments			
Common Equity Tier 1 (CET1) capital: regulatory adjustments				
7	Additional value adjustments (negative amount)		34, 105	
8	Intangible assets (net of related tax liability) (negative amount)		36 (1) (b), 37, 472 (4)	
9	Empty Set in the EU			
10	Deferred tax assets that rely on future profitability excluding those arising from temporary differences (net of related tax liability where the conditions in Article 38 (3) are met) (negative amount)		36 (1) (c), 38, 472 (5)	

11	Fair value reserves related to gains or losses on cash flow hedges		33 (a)	
12	Negative amounts resulting from the calculation of expected loss amounts		36 (1) (d), 40, 159, 472 (6)	
13	Any increase in equity that results from securitised assets (negative amount)		32 (1)	
14	Gains or losses on liabilities valued at fair value resulting from changes in own credit standing		33 (b)	
15	Defined-benefit pension fund assets (negative amount)		36 (1) (e), 41, 472 (7)	
16	Direct and indirect holdings by an institution of own CET1 instruments (negative amount)		36 (1) (f), 42, 472 (8)	
17	Holdings of the CET1 instruments of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution (negative amount)		36 (1) (g), 44, 472 (9)	
18	Direct and indirect holdings by the institution of the CET1 instruments of financial sector entities where the institution does not have a significant investment in those entities (amount above the 10% threshold and net of eligible short positions) (negative amount)		36 (1) (h), 43, 45, 46, 49 (2) (3), 79, 472 (10)	
19	Direct, indirect and synthetic holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities (amount above 10% threshold and net of eligible short positions) (negative amount)		36 (1) (i), 43, 45, 47, 48 (1) (b), 49 (1) to (3), 79, 470, 472 (11)	
20	Empty Set in the EU			
20a	Exposure amount of the following items which qualify for a RW of 1250%, where the institution opts for the deduction alternative		36 (1) (k)	
20b	of which: qualifying holdings outside the financial sector (negative amount)		36 (1) (k) (i), 89 to 91	
20c	of which: securitisation positions (negative amount)		36 (1) (k) (ii) 243 (1) (b) 244 (1) (b) 258	
20d	of which: free deliveries (negative amount)		36 (1) (k) (iii), 379 (3)	
21	Deferred tax assets arising from temporary differences (amount above 10% threshold, net of related tax liability where the conditions in 38 (3) are met) (negative amount)		36 (1) (c), 38, 48 (1) (a), 470, 472 (5)	
22	Amount exceeding the 15% threshold (negative amount)		48 (1)	

23	of which: direct and indirect holdings by the institution of the CET1 instruments of financial sector entities where the institution has a significant investment in those entities		36 (1) (i), 48 (1) (b), 470, 472 (11)	
24	Empty Set in the EU			
25	of which: deferred tax assets arising from temporary differences		36 (1) (c), 38, 48 (1) (a), 470, 472 (5)	
25a	Losses for the current financial year (negative amount)		36 (1) (a), 472 (3)	
25b	Foreseeable tax charges relating to CET1 items (negative amount)		36 (1) (l)	
26	Regulatory adjustments applied to Common Equity Tier 1 in respect of amounts subject to pre-CRR treatment			
26a	Regulatory adjustments relating to unrealised gains and losses pursuant to Articles 467 and 468			
	Of which: ... filter for unrealised loss 1		467	
	Of which: ... filter for unrealised loss 2		467	
	Of which: ... filter for unrealised gain 1		468	
	Of which: ... filter for unrealised gain 2		468	
26b	Amount to be deducted from or added to Common Equity Tier 1 capital with regard to additional filters and deductions required pre CRR		481	
	Of which: ...		481	
27	Qualifying AT1 deductions that exceed the AT1 capital of the institution (negative amount)		36 (1) (j)	
28	Total regulatory adjustments to Common equity Tier 1 (CET1)			
29	Common Equity Tier 1 (CET1) capital			
Additional Tier 1 (AT1) capital: instruments				
30	Capital instruments and the related share premium accounts		51, 52	
31	of which: classified as equity under applicable accounting standards			
32	of which: classified as liabilities under applicable accounting standards			
33	Amount of qualifying items referred to in Article 484 (4) and the related share premium accounts subject to phase out from AT1		486 (3)	
	Public sector capital injections grandfathered until 1 January 2018		483 (3)	

34	Qualifying Tier 1 capital included in consolidated AT1 capital (including minority interests not included in row 5) issued by subsidiaries and held by third parties		85, 86, 480	
35	of which: instruments issued by subsidiaries subject to phase out		486 (3)	
36	Additional Tier 1 (AT1) capital before regulatory adjustments			
Additional Tier 1 (AT1) capital: regulatory adjustments				
37	Direct and indirect holdings by an institution of own AT1 Instruments (negative amount)		52 (1) (b), 56 (a), 57, 475 (2)	
38	Holdings of the AT1 instruments of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution (negative amount)		56 (b), 58, 475 (3)	
39	Direct and indirect holdings of the AT1 instruments of financial sector entities where the institution does not have a significant investment in those entities (amount above the 10% threshold and net of eligible short positions) (negative amount)		56 (c), 59, 60, 79, 475 (4)	
40	Direct and indirect holdings by the institution of the AT1 instruments of financial sector entities where the institution has a significant investment in those entities (amount above the 10% threshold net of eligible short positions) (negative amount)		56 (d), 59, 79, 475 (4)	
41	Regulatory adjustments applied to additional tier 1 in respect of amounts subject to pre-CRR treatment and transitional treatments subject to phase out as prescribed in Regulation (EU) No 575/2013 (i.e. CRR residual amounts)			
41a	Residual amounts deducted from Additional Tier 1 capital with regard to deduction from Common Equity Tier 1 capital during the transitional period pursuant to article 472 of Regulation (EU) No 575/2013		472, 472(3)(a), 472 (4), 472 (6), 472 (8) (a), 472 (9), 472 (10) (a), 472 (11) (a)	
	Of which items to be detailed line by line, e.g. Material net interim losses, intangibles, shortfall of provisions to expected losses etc			
41b	Residual amounts deducted from Additional Tier 1 capital with regard to deduction from Tier 2 capital during the transitional period pursuant to article 475 of Regulation (EU) No 575/2013		477, 477 (3), 477 (4) (a)	
	Of which items to be detailed line by line, e.g. Reciprocal cross holdings in Tier 2 instruments, direct holdings of non-significant investments in the capital of other financial sector entities, etc			

41c	Amount to be deducted from or added to Additional Tier 1 capital with regard to additional filters and deductions required pre- CRR		467, 468, 481	
	Of which: ... possible filter for unrealised losses		467	
	Of which: ... possible filter for unrealised gains		468	
	Of which: ...		481	
42	Qualifying T2 deductions that exceed the T2 capital of the institution (negative amount)		56 (e)	
43	Total regulatory adjustments to Additional Tier 1 (AT1) capital			
44	Additional Tier 1 (AT1) capital			
45	Tier 1 capital (T1 = CET1 + AT1)			
Tier 2 (T2) capital: instruments and provisions				
46	Capital instruments and the related share premium accounts		62, 63	
47	Amount of qualifying items referred to in Article 484 (5) and the related share premium accounts subject to phase out from T2		486 (4)	
	Public sector capital injections grandfathered until 1 January 2018		483 (4)	
48	Qualifying own funds instruments included in consolidated T2 capital (including minority interests and AT1 instruments not included in rows 5 or 34) issued by subsidiaries and held by third parties		87, 88, 480	
49	of which: instruments issued by subsidiaries subject to phase out		486 (4)	
50	Credit risk adjustments		62 (c) & (d)	
51	Tier 2 (T2) capital before regulatory adjustments			
Tier 2 (T2) capital: regulatory adjustments				
52	Direct and indirect holdings by an institution of own T2 instruments and subordinated loans (negative amount)		63 (b) (i), 66 (a), 67, 477 (2)	
53	Holdings of the T2 instruments and subordinated loans of financial sector entities where those entities have reciprocal cross holdings with the institution designed to inflate artificially the own funds of the institution (negative amount)		66 (b), 68, 477 (3)	

54	Direct and indirect holdings of the T2 instruments and subordinated loans of financial sector entities where the institution does not have a significant investment in those entities (amount above 10% threshold and net of eligible short positions) (negative amount)		66 (c), 69, 70, 79, 477 (4)	
54a	Of which new holdings not subject to transitional arrangements			
54b	Of which holdings existing before 1 January 2013 and subject to transitional arrangements			
55	Direct and indirect holdings by the institution of the T2 instruments and subordinated loans of financial sector entities where the institution has a significant investment in those entities (net of eligible short positions) (negative amount)		66 (d), 69, 79, 477 (4)	
56	Regulatory adjustments applied to tier 2 in respect of amounts subject to pre-CRR treatment and transitional treatments subject to phase out as prescribed in Regulation (EU) No 575/2013 (i.e. CRR residual amounts)			
56a	Residual amounts deducted from Tier 2 capital with regard to deduction from Common Equity Tier 1 capital during the transitional period pursuant to article 472 of Regulation (EU) No 575/2013		472, 472(3)(a), 472 (4), 472 (6), 472 (8) (a), 472 (9), 472 (10) (a), 472 (11) (a)	
	Of which items to be detailed line by line, e.g. Material net interim losses, intangibles, shortfall of provisions to expected losses etc			
56b	Residual amounts deducted from Tier 2 capital with regard to deduction from Additional Tier 1 capital during the transitional period pursuant to article 475 of Regulation (EU) No 575/2013		475, 475 (2) (a), 475 (3), 475 (4) (a)	
	Of which items to be detailed line by line, e.g. reciprocal cross holdings in at1 instruments, direct holdings of non significant investments in the capital of other financial sector entities, etc			
56c	Amount to be deducted from or added to Tier 2 capital with regard to additional filters and deductions required pre CRR		467, 468, 481	
	Of which: ... possible filter for unrealised losses		467	
	Of which: ... possible filter for unrealised gains		468	
	Of which: ...		481	
57	Total regulatory adjustments to Tier 2 (T2) capital			

58	Tier 2 (T2) capital			
59	Total capital (TC = T1 + T2)			
59a	Risk weighted assets in respect of amounts subject to pre-CRR treatment and transitional treatments subject to phase out as prescribed in Regulation (EU) No 575/2013(i.e. CRR residual amounts)			
	Of which: ... items not deducted from CET1 (Regulation (EU) No 575/2013 residual amounts) (items to be detailed line by line, e.g. Deferred tax assets that rely on future profitability net of related tax liability, indirect holdings of own CET1, etc)		472, 472 (5), 472 (8) (b), 472 (10) (b), 472 (11) (b)	
	Of which: ... items not deducted from AT1 items (Regulation (EU) No 575/2013 residual amounts) (items to be detailed line by line, e.g. Reciprocal cross holdings in T2 instruments, direct holdings of non-significant investments in the capital of other financial sector entities, etc.)		475, 475 (2) (b), 475 (2) (c), 475 (4) (b)	
	Items not deducted from T2 items (Regulation (EU) No 575/2013 residual amounts) (items to be detailed line by line, e.g. Indirect holdings of own t2 instruments, indirect holdings of non-significant investments in the capital of other financial sector entities, indirect holdings of significant investments in the capital of other financial sector entities etc)		477, 477 (2) (b), 477 (2) (c), 477 (4) (b)	
60	Total risk weighted assets			
Capital ratios and buffers				
61	Common Equity Tier 1 (as a percentage of risk exposure amount)		92 (2) (a), 465	
62	Tier 1 (as a percentage of risk exposure amount)		92 (2) (b), 465	
63	Total capital (as a percentage of risk exposure amount)		92 (2) (c)	
64	Institution specific buffer requirement (CET1 requirement in accordance with article 92 (1) (a) plus capital conservation and countercyclical buffer requirements, plus systemic risk buffer, plus the systemically important institution buffer (G-SII or O-SII buffer), expressed as a percentage of risk exposure amount)		CRD 128, 129, 130	
65	of which: capital conservation buffer requirement			
66	of which: countercyclical buffer requirement			
67	of which: systemic risk buffer requirement			

67a	of which: Global Systemically Important Institution (G-SII) or Other Systemically Important Institution (O-SII) buffer		CRD 131	
68	Common Equity Tier 1 available to meet buffers (as a percentage of risk exposure amount)		CRD 128	
69	[non relevant in EU regulation]			
70	[non relevant in EU regulation]			
71	[non relevant in EU regulation]			
Capital ratios and buffers				
72	Direct and indirect holdings of the capital of financial sector entities where the institution does not have a significant investment in those entities (amount below 10% threshold and net of eligible short positions)		36 (1) (h), 45, 46, 472 (10) 56 (c), 59, 60, 475 (4) 66 (c), 69, 70, 477 (4)	
73	Direct and indirect holdings by the institution of the CET 1 instruments of financial sector entities where the institution has a significant investment in those entities (amount below 10% threshold and net of eligible short positions)		36 (1) (i), 45, 48, 470, 472 (11)	
74	Empty Set in the EU			
75	Deferred tax assets arising from temporary differences (amount below 10% threshold, net of related tax liability where the conditions in Article 38 (3) are met)		36 (1) (c), 38, 48, 470, 472 (5)	
Applicable caps on the inclusion of provisions in Tier 2				
76	Credit risk adjustments included in T2 in respect of exposures subject to standardized approach (prior to the application of the cap)		62	
77	Cap on inclusion of credit risk adjustments in T2 under standardised approach		62	
78	Credit risk adjustments included in T2 in respect of exposures subject to internal ratings-based approach (prior to the application of the cap)		62	
79	Cap for inclusion of credit risk adjustments in T2 under internal ratings-based approach		62	
Capital instruments subject to phase-out arrangements (only applicable between 1 Jan 2013 and 1 Jan 2022)				
80	Current cap on CET1 instruments subject to phase out arrangements		484 (3), 486 (2) & (5)	

81	Amount excluded from CET1 due to cap (excess over cap after redemptions and maturities)		484 (3), 486 (2) & (5)	
82	Current cap on AT1 instruments subject to phase out arrangements		484 (4), 486 (3) & (5)	
83	Amount excluded from AT1 due to cap (excess over cap after redemptions and maturities)		484 (4), 486 (3) & (5)	
84	Current cap on T2 instruments subject to phase out arrangements		484 (5), 486 (4) & (5)	
85	Amount excluded from T2 due to cap (excess over cap after redemptions and maturities)		484 (5), 486 (4) & (5)	

ANNEX VII

Instructions for completing the transitional own funds disclosure template

- (1) Institutions shall disclose column (A) of the template called 'Disclosure date' the amount related to the item labelled in the corresponding row for which column (B) 'CRR article reference' mentions the applicable regulatory provisions (where 'CRR' refers to Regulation (EU) No 575/2013). The amounts disclosed in column (A) shall reflect the regulatory capital position of the institutions at the disclosure date during the transitional period and shall be net of the regulatory adjustments that have been phased-in up to the disclosure date.
- (2) Institutions shall disclose in the visible cells of column (C) 'Amounts to be subject to pre-CRR treatment or CRR prescribed residual amount' the amount related to the item labelled in the corresponding row for which column (B) 'CRR article reference' mentions the applicable regulatory provisions (where 'CRR' refers to Regulation (EU) No 575/2013). The amounts disclosed shall reflect the residual amount of the regulatory adjustment i) that, under the national transposition measures, will continue to be applied to a part of the regulatory capital other than the part to which the adjustment shall be made once the transitional period is over, or ii) that is not otherwise deducted at the point of the disclosure date.
- (3) By way of exception from paragraph 2, for rows 26a, 26b, 41a to 41c, 56a to 56c, 59a and all rows to these deriving from them, institutions shall disclose in column (A) the residual amount of the regulatory adjustments referred to in paragraph 3 respectively included in the calculation of the Common Equity Tier 1 capital, Additional Tier 1 capital, Tier 2 capital and Total capital.
- (4) With regard to unrealised losses and gains measured at fair value referred to in Articles 467 and 468 of Regulation (EU) No 575/2013, institutions shall disclose the amount excluded from Common Equity Tier 1 capital pursuant to Article 467 and 468 in column (A) under the row 26a. Institutions shall include additional rows relating to this row in order to specify the nature of assets or liabilities, like equity or debt instruments, for which the unrealised losses or gains are excluded from Common Equity Tier 1 capital.
- (5) With regard to deductions from Common Equity Tier 1 capital referred to in Article 469 of Regulation (EU) No 575/2013, institutions shall disclose the amounts to be deducted in column (A) and the residual amounts in column (C) under the rows related to the deductions items. The residual amounts to be deducted pursuant to Article 472 of Regulation (EU) No 575/2013 shall also be disclosed under row 41a (and below) for the amount to be deducted from Additional Tier 1 capital and under row 56a for the amount to be deducted from Tier 2 capital. Institutions shall include additional rows relating to rows 41a and 56a in order to specify the relevant items subject to this treatment.
- (6) With regard to deductions from Additional Tier 1 capital referred to in Article 474 of Regulation (EU) No 575/2013, institutions shall disclose the amounts to be deducted in column (A) and the residual amounts in column (C) under the rows related to the deductions items. The residual amounts to be deducted pursuant to Article 475 of Regulation (EU) No 575/2013 shall also be disclosed under row 56b for the amount to be deducted from Tier 2 capital. Institutions shall include additional rows relating to row 56b in order to specify the relevant items subject to this treatment.
- (7) With regard to deductions from Tier 2 capital referred to in Article 476 of Regulation (EU) No 575/2013, institutions shall disclose the amounts to be deducted in column (A) and the residual amounts in column (C) under the rows related to the deductions items. The residual amounts to be deducted pursuant to Article 477 of Regulation (EU) No 575/2013 shall also be disclosed under row 41c for the amount to be deducted from Additional Tier 1 capital. Institutions shall include additional rows relating to row 41c in order to specify the relevant items subject to this treatment.
- (8) With regard to minority interests, institutions shall disclose in column (A) under row 5 the sum of minority interests that qualify as Common Equity Tier 1 capital pursuant to Part Two Title II of Regulation (EU) No 575/2013 and minority interests that would qualify as consolidated reserves as referred to in Articles 479 and 480 of Regulation (EU) No 575/2013. Institutions shall also disclose in column (C) under row 5 the minority interests that would qualify as consolidated reserves as referred to in Articles 479 and 480 of Regulation (EU) No 575/2013.

- (9) With regard to filters and deductions referred to in Article 481 of Regulation (EU) No 575/2013, institutions shall disclose in column (A) the amount of the adjustments to be included in or deducted from Common Equity Tier 1 capital, Tier 1 capital and Tier 2 capital under rows 26b, 41c and 56c respectively. Institutions shall include additional rows relating to rows 26b, 41c and 56c in order to specify the relevant items subject to this treatment.
- (10) Residual amounts relating to deductions from Common Equity Tier 1 capital, Additional Tier 1 capital and Tier 2 capital that are risk weighted pursuant to Articles 470, 472, 475 and 477 of Regulation (EU) No 575/2013 shall be disclosed in column (A) under row 59a. The disclosed amount shall be the risk weighted amount.
-

DECISIONS

COUNCIL DECISION

of 6 December 2013

establishing the position to be taken by the European Union within the Ninth Ministerial Conference of the World Trade Organization regarding food security, Tariff Rate Quota administration and the Monitoring Mechanism

(2013/809/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(4), in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The European Union attaches paramount importance to the functioning and progressive strengthening of the multilateral trading system, and recognises the need to advance the Doha Round of multilateral trade negotiations. The successful outcome of the Ninth Ministerial Conference of the World Trade Organization (WTO) is a necessary step toward this objective.
- (2) Development is at the heart of the Doha Round of multilateral trade negotiations. At its meeting of 31 July 2002, the General Council of the WTO approved the recommendation of the Special Session of the Committee on Trade and Development (CTD) to establish a Monitoring Mechanism for special and differential treatment. The aim of such Monitoring Mechanism is to contribute to facilitating the integration of developing and least-developed WTO members into the multilateral trading system.
- (3) The efficient management of Tariff Rate Quotas (TRQ) and transparency regarding their use is essential for making sure that previous commitments taken during the Uruguay Round regarding market access for agriculture products are properly implemented. Negotiations conducted in the WTO throughout 2013 have allowed WTO members to reach agreement regarding the implementation of a TRQ administration mechanism, which encompasses transparency provisions and an underfill mechanism.
- (4) WTO members should have the ability to implement the necessary programmes for food security purposes, including public stockholding, in line with WTO rules. Public stockholding programmes for food security purposes need to meet specific conditions agreed among WTO members so as not to distort international

trade. Negotiations conducted in the WTO throughout 2013 have allowed WTO members to find an appropriate solution regarding such programmes implemented by developing countries in the form of an understanding among WTO members not to challenge such programmes during a specific period of time provided that they meet a certain set of conditions (the 'due restraint' clause).

- (5) It is appropriate, therefore, to establish the position to be taken by the European Union within the Ninth Ministerial Conference of the WTO on food security, Tariff Rate Quota administration and the Monitoring Mechanism,

HAS ADOPTED THIS DECISION:

Article 1

The position of the European Union within the Ninth Ministerial Conference of the World Trade Organization regarding food security, Tariff Rate Quota administration and the Monitoring Mechanism shall be to support the adoption of the following draft WTO decisions:

- food security WT/MIN(13)/W/10;
- tariff Rate Quota WT/MIN(13)/W/11;
- the Monitoring Mechanism WT/MIN(13)/W/17

by the Ninth Ministerial Conference.

Article 2

This Decision shall enter into force on the day of its adoption.

Done at Brussels, 6 December 2013.

For the Council
The President

D. BARAKAUSKAS

COUNCIL DECISION
of 16 December 2013
appointing three Belgian members of the Committee of the Regions
(2013/810/EU)

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 305 thereof,

Having regard to the proposal of the Belgian Government,

Whereas:

(1) On 22 December 2009 and on 18 January 2010, the Council adopted Decisions 2009/1014/EU and 2010/29/EU appointing the members and alternate members of the Committee of the Regions for the period from 26 January 2010 to 25 January 2015 ⁽¹⁾.

(2) Three members' seats on the Committee of the Regions have become vacant following the end of the terms of office of Mr Xavier DESGAIN, Mr Jean-François ISTASSE and Mr Michel LEBRUN.

Article 1

The following are hereby appointed as members to the Committee of the Regions for the remainder of the current term of office, which runs until 25 January 2015:

— Mr Xavier DESGAIN, *Conseiller communal à Charleroi*

— Mr Jean-François ISTASSE, *Conseiller communal à Verviers*

— Mr Michel LEBRUN, *Conseiller communal à Viroinval*.

Article 2

This Decision shall enter into force on the day of its adoption.

Done at Brussels, 16 December 2013.

For the Council
The President
V. JUKNA

⁽¹⁾ OJ L 348, 29.12.2009, p. 22 and OJ L 12, 19.1.2010, p. 11.

COUNCIL DECISION

of 17 December 2013

determining for the General Secretariat of the Council the appointing authority and the authority empowered to conclude contracts of employment and repealing Decision 2011/444/EU

(2013/811/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Staff Regulations of Officials of the European Union and the Conditions of Employment of Other Servants of the European Union, as laid down by Council Regulation (EEC, Euratom, ECSC) No 259/68 ⁽¹⁾, and in particular Article 2 of those Staff Regulations and Article 6 of those Conditions of Employment,

Whereas:

- (1) Under the first subparagraph of Article 240(2) of the Treaty on the Functioning of the European Union, the General Secretariat of the Council comes under the responsibility of a Secretary-General.
- (2) In the light of Regulation (EU, Euratom) No 1023/2013 of the European Parliament and of the Council ⁽²⁾ introducing a new function group AST/SC, a new decision should be adopted, determining for the General Secretariat of the Council the appointing authority and the authority empowered to conclude contracts of employment, and Council Decision 2011/444/EU ⁽³⁾ should be repealed,

HAS ADOPTED THIS DECISION:

Article 1

The powers conferred by the Staff Regulations of Officials of the European Union ('the Staff Regulations') on the Appointing Authority, and by the Conditions of Employment of Other Servants of the European Union ('the Conditions of

Employment') on the authority competent to conclude contracts of employment shall, as regards the General Secretariat of the Council, be exercised:

- (a) by the Council for the Secretary-General;
- (b) by the Council, on a proposal from the Secretary-General, for the application to Directors-General of Articles 1a, 30, 34, 41, 49, 50 and 51 of the Staff Regulations;
- (c) by the Secretary-General in other cases.

The Secretary-General is authorised to delegate, in whole or in part, to the Director-General of Administration any or all of his powers as regards the application of the Conditions of Employment and the application of the Staff Regulations to officials in the AST and AST/SC function groups, except for powers in respect of the appointment and termination of service of officials and the engagement of other servants.

Article 2

Council Decision 2011/444/EU is hereby repealed.

Article 3

This Decision enters into force on 1 January 2014.

Done at Brussels, 17 December 2013.

For the Council
The President
L. LINKEVIČIUS

⁽¹⁾ Council Regulation (EEC, Euratom, ECSC) No 259/68 of 29 February 1968 laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities (OJ L 56, 4.3.1968, p. 1).

⁽²⁾ Regulation (EU, Euratom) No 1023/2013 of the European Parliament and of the Council of 22 October 2013 amending the Staff Regulations of Officials of the European Union and the Conditions of Employment of Other Servants of the European Union (OJ L 287, 29.10.2013, p. 15).

⁽³⁾ Council Decision 2011/444/EU of 12 July 2011 determining for the General Secretariat of the Council the appointing authority and the authority empowered to conclude contracts of employment and repealing Decision 2006/491/EC, Euratom (OJ L 191, 22.7.2011, p. 21).

CORRIGENDA**Corrigendum to Directive 2009/48/EC of the European Parliament and of the Council of 18 June 2009 on the safety of toys**

(Official Journal of the European Union L 170 of 30 June 2009)

On page 19:

Article 53(2):

for: '..., provided that such toys meet the requirements set out in Part 3 of Annex II to Directive 88/378/EEC and ...',

read: '..., provided that such toys meet the requirements set out in Section 3 of Part II of Annex II to Directive 88/378/EEC and ...';

Article 55, first paragraph:

for: 'Directive 88/378/EEC, except Article 2(1) and Part 3 of Annex II, is repealed with effect from 20 July 2011. Article 2(1) thereof and Part 3 of Annex II thereto are repealed with effect from 20 July 2013.';

read: 'Directive 88/378/EEC, except Article 2(1) and Section 3 of Part II of Annex II, is repealed with effect from 20 July 2011. Article 2(1) thereof and Section 3 of Part II of Annex II thereto are repealed with effect from 20 July 2013.'.

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