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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2018/1206

of 28 August 2018

opening and providing for the management of Union tariff quotas for sheep meat and goat meat and processed sheep meat originating in Iceland

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 58(1) thereof,

Whereas:

- (1) An Agreement in the form of an Exchange of Letters concerning additional trade preferences in agricultural products ⁽²⁾ ('the Agreement') was concluded between the European Union and Iceland reached on the basis of Article 19 of the Agreement on the European Economic Area. The Agreement was approved on behalf of the Union by Council Decision (EU) 2017/1913 ⁽³⁾.
- (2) In order to implement Annex V to the Agreement, the Commission adopted Implementing Regulation (EU) 2018/562 ⁽⁴⁾ amending Implementing Regulation (EU) No 1354/2011 ⁽⁵⁾. The amendment increased the quantities of the existing duty-free quotas for sheep meat and goat meat originating in Iceland and falling within tariff headings 0204 and 0210, and furthermore opened an annual Union duty-free quota for processed sheep meat falling within subheading 1602 90.
- (3) The quantities of sheep meat and goat meat tariff quotas which are managed under Implementing Regulation (EU) No 1354/2011 are expressed in tonnes of carcass-weight equivalent, while the Agreement provides for the quantities of tariff quotas for goods originating in Iceland to be expressed in tonnes of products. It is therefore appropriate to express the quantities of the Union tariff quotas set out in the Agreement in tonnes of products instead of in carcass-weight equivalent by providing for their management in a separate Regulation.
- (4) Furthermore, it is necessary to provide for the management of the tariff quota for goods falling within headings 0204 and 0210 under a new tariff quota order number, and set out provisions for the transition to the new tariff quota order number. The deletion of the tariff quotas corresponding to products originating in Iceland from Implementing Regulation (EU) No 1354/2011 is provided for in Commission Implementing Regulation (EU) 2018/1128 ⁽⁶⁾.
- (5) The Agreement specifies that the tariff quotas set out in its Annex V are to apply annually and provides for the progressive increase of the volumes of the tariff rate quotas in the years following its entry into force. Annex V to the Agreement provides that for the first year of application the quantities are calculated *pro rata*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.⁽²⁾ OJ L 274, 24.10.2017, p. 58.⁽³⁾ Council Decision (EU) 2017/1913 of 9 October 2017 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and Iceland concerning additional trade preferences in agricultural products (OJ L 274, 24.10.2017, p. 57).⁽⁴⁾ Commission Implementing Regulation (EU) 2018/562 of 9 April 2018 amending Implementing Regulation (EU) No 1354/2011 opening annual Union tariff quotas for sheep, goats, sheepmeat and goatmeat (OJ L 94, 12.4.2018, p. 4).⁽⁵⁾ Commission Implementing Regulation (EU) No 1354/2011 of 20 December 2011 opening annual Union tariff quotas for sheep, goats, sheepmeat and goatmeat (OJ L 338, 21.12.2011, p. 36).⁽⁶⁾ Commission Implementing Regulation (EU) 2018/1128 of 9 August 2018 amending Implementing Regulation (EU) No 1354/2011 opening annual Union tariff quotas for sheep, goats, sheepmeat and goatmeat (OJ L 205, 14.8.2018, p. 1).

As the Agreement is applicable from 1 May 2018, the quantities for 2018 that are calculated *pro rata*, as well as the annual quantities for the following years, should be laid down in accordance with Annex V to the Agreement.

- (6) The tariff quotas should be managed by the Commission on the basis of the chronological order of dates of acceptance of customs declarations for release for free circulation in accordance with the rules for the management of tariff quotas laid down in Commission Implementing Regulation (EU) 2015/2447 ⁽¹⁾.
- (7) The Agreement provides that the provisions set out in Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland, as amended by Decision No 2/2005 of the EC-Iceland Joint Committee ⁽²⁾ concerning the definition of 'originating products' and methods of administrative cooperation, are to apply to the products benefitting from the tariff quotas.
- (8) In order to coincide with the date of application of Implementing Regulation (EU) 2018/1128 that provides for the removal of the tariff quotas set out for products originating in Iceland from Implementing Regulation (EU) No 1354/2011 this Regulation should apply from 1 September 2018.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Union tariff quotas are opened for sheep meat and goat meat and for processed sheep meat originating in Iceland, as set out in the Annex.

Article 2

The tariff quotas set out in the Annex shall be managed in accordance with Articles 49 to 54 of Implementing Regulation (EU) 2015/2447.

Article 3

In order to be eligible to benefit from the tariff quotas set out in this Regulation, the goods listed in the Annex shall comply *mutatis mutandis* with the rules of origin and other provisions set out in Protocol 3 to the Agreement between the European Economic Community and Iceland, as amended by Decision No 2/2005 of the EC-Iceland Joint Committee concerning the definition of the concept of 'originating products' and methods of administrative cooperation.

Article 4

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

It shall apply from 1 September 2018.

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

Done at Brussels, 28 August 2018.

For the Commission
The President
Jean-Claude JUNCKER

⁽¹⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 58).

⁽²⁾ Decision No 2/2005 of the EC-Iceland Joint Committee of 22 December 2005 amending Protocol 3 to the Agreement, concerning the definition of the concept of 'originating products' and methods of administrative cooperation (OJ L 131, 18.5.2006, p. 1).

ANNEX

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording of the description of the products shall be considered as having no more than an indicative value, the scope of the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes as applicable at the time of the adoption of this Regulation. Where ex CN codes are indicated, the preferential scheme is to be determined by the application of the CN Code and the corresponding description taken together.

Order No	CN Code	TARIC subdivision	Description of Products	Quota Period	Quota volume (in tonnes net weight unless otherwise specified)	Rate of quota duty (%)
09.0833	0204	10	Sheep meat	From 1.9.2018 to 31.12.2018	[2 117 (*)]	0
	0210 99 21			From 1.1.2019 to 31.12.2019	2 783	
	0210 99 29 ex 0210 99 85			For each calendar year from 1.1.2020	3 050	
09.2118	1602 90 91		Processed sheep meat	From 1.9.2018 to 31.12.2018	67	0
				From 1.1.2019 to 31.12.2019	233	
				For each calendar year from 1.1.2020	300	

(*) The volume of this quota for 2018 will be reduced by the amounts utilised under the tariff quotas with Order Numbers 09.2119, 09.2120 and 09.0790 for declarations that have an acceptance date within the period from 1.1.2018 to 31.8.2018.

