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⁽¹⁾ Text with EEA relevance

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⁽¹⁾ Text with EEA relevance

II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION

of 29 November 2011

on the signing, on behalf of the Union, of the European Convention on the legal protection of services based on, or consisting of, conditional access

(2011/853/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union and in particular Article 114 thereof, in conjunction with Article 218(5) thereof,

Having regard to the proposal by the European Commission,

Whereas:

- (1) On 16 July 1999, the Council authorised the Commission to negotiate within the Council of Europe, on behalf of the European Community, a convention concerning the legal protection of services based on, or consisting of, conditional access.
- (2) The European Convention on the legal protection of services based on, or consisting of, conditional access ('the Convention') was adopted by the Council of Europe on 24 January 2001.
- (3) The Convention establishes a regulatory framework which is almost identical to that set out in Directive 98/84/EC of the European Parliament and of the Council of 20 November 1998 on the legal protection of services based on, or consisting of, conditional access ⁽¹⁾.
- (4) The Convention entered into force on 1 July 2003 and is open for signing by the Union and its Member States.
- (5) The signing of the Convention would help to extend the application of provisions similar to those in Directive 98/84/EC beyond the borders of the Union and establish a law on services based on conditional access which would be applicable throughout the European continent.

- (6) By adopting Directive 98/84/EC, the Union has exercised its internal competence in the fields covered by the Convention except as regards Articles 6 and 8 thereof, insofar as Article 8 relates to the measures under Article 6. The Convention should be therefore signed both by the Union and its Member States.
- (7) The Convention should be signed on behalf of the Union, subject to its conclusion,

HAS ADOPTED THIS DECISION:

Article 1

The signing of the European Convention on the legal protection of services based on, or consisting of, conditional access is hereby authorised on behalf of the Union, subject to the conclusion of the Convention.

The text of the Convention is attached to this Decision.

Article 2

The President of the Council is hereby authorised to designate the person(s) empowered to sign, on behalf of the Union, the Convention.

Article 3

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

Done at Brussels, 29 November 2011.

For the Council
The President
K. SZUMILAS

⁽¹⁾ OJ L 320, 28.11.1998, p. 54.

EUROPEAN CONVENTION ON THE LEGAL PROTECTION OF SERVICES BASED ON, OR CONSISTING OF, CONDITIONAL ACCESS

PREAMBLE

The member States of the Council of Europe, other States and the European Community signatory hereto,

Considering that the aim of the Council of Europe is to achieve a greater unity between its members;

Bearing in mind Recommendation No R (91) 14 of the Committee of Ministers on the legal protection of encrypted television services;

Considering that piracy of decoding equipment for encrypted services is still a problem throughout Europe;

Noting that new types of conditional access services and devices, as well as new forms of unlawful access to these, have appeared since the adoption of the above recommendation;

Noting that there is great disparity among European States on legislation aimed at protecting services based on, or consisting of, conditional access;

Noting that unlawful access threatens the economic viability of the organisations providing broadcasting and information society services and, in consequence, may affect the diversity of programmes and services offered to the public;

Convinced of the need to pursue a common policy aimed at the protection of services based on, or consisting of, conditional access;

Convinced that criminal, administrative or other sanctions can play an effective role in the prevention of unlawful activities against conditional access services;

Believing that particular attention should be given to illicit activities that are undertaken for commercial purposes;

Taking account of existing international instruments which contain provisions aiming at the protection of services based on, or consisting of, conditional access,

HAVE AGREED AS FOLLOWS:

SECTION I

GENERAL PROVISIONS

Article 1

Object and purpose

This Convention is concerned with broadcasting and information society services offered against payment and based on, or which consist of, conditional access. The purpose of this Convention is to make illegal on the territory of the Parties a number of activities which give unauthorised access to protected services, and to approximate the legislation of Parties in this area.

Article 2

Definitions

For the purposes of this Convention:

(a) 'protected service' means any of the following services, when provided against remuneration and on the basis of conditional access:

— television programme services, as defined in Article 2 of the amended European Convention on Transfrontier Television,

— radio broadcasting services, meaning radio programmes intended for reception by the public, transmitted by wire or over the air, including by satellite,

— information society services, understood as those offered by electronic means, at a distance and at the individual request of a recipient of services,

or the provision of conditional access to the above services, considered as a service in its own right;

(b) 'conditional access' means any technical measure and/or arrangement permitting access in an intelligible form, and subject to prior individual authorisation, to one of the services mentioned in point (a) of this Article;

(c) 'conditional access device' means any equipment, software and/or arrangement designed or adapted to give access in an intelligible form to one of the services mentioned in point (a) of this Article;

(d) 'illicit device' means any equipment, software and/or arrangement designed or adapted to give access in an intelligible form to one of the services mentioned in point (a) of this Article, without the authorisation of the service provider.

Article 3

Beneficiaries

This Convention shall apply to any legal or natural persons offering a protected service as defined in Article 2(a) above, regardless of their nationality and whether or not they come under the jurisdiction of a Party.

SECTION II

ILLICIT ACTIVITIES

Article 4

Offences

It shall be unlawful to carry out one of the following activities on the territory of a Party:

- (a) the manufacture or production of illicit devices for commercial purposes;
- (b) the importation of illicit devices for commercial purposes;
- (c) the distribution of illicit devices for commercial purposes;
- (d) the sale or rental of illicit devices for commercial purposes;
- (e) the possession of illicit devices for commercial purposes;
- (f) the installation, maintenance or replacement of illicit devices for commercial purposes;
- (g) the commercial promotion, marketing or advertising of illicit devices.

Each Party may, at any time, in a declaration addressed to the Secretary-General of the Council of Europe, declare that it will also make unlawful other activities than those referred to in the first paragraph of this Article.

SECTION III

SANCTIONS AND REMEDIES

Article 5

Sanctions for unlawful activities

The Parties shall adopt measures to make the unlawful activities established in Article 4 above punishable by criminal, adminis-

trative or other sanctions. Such measures shall be effective, dissuasive and proportionate to the potential impact of the unlawful activity.

Article 6

Confiscation measures

The Parties shall adopt such appropriate measures as may be necessary to enable it to seize and confiscate illicit devices or the promotional, marketing or advertising material used in the commission of an offence, as well as the forfeiture of any profits or financial gains resulting from the unlawful activity.

Article 7

Civil proceedings

The Parties shall adopt the necessary measures to ensure that providers of protected services whose interests are affected by an unlawful activity established in Article 4 above have access to appropriate remedies, including bringing an action for damages and obtaining an injunction or other preventive measure, and where appropriate, applying for the elimination of illicit devices from commercial channels.

SECTION IV

IMPLEMENTATION AND AMENDMENTS

Article 8

International cooperation

The Parties undertake to render each other mutual assistance in order to implement this Convention. The Parties shall afford each other, in accordance with the provisions of relevant international instruments on international cooperation in criminal or administrative matters and with their domestic law, the widest measure of cooperation in investigations and judicial proceedings relating to criminal or administrative offences established in accordance with this Convention.

Article 9

Multilateral consultations

1. The Parties shall, within two years from the entry into force of this Convention and every two years thereafter, and, in any event, whenever a Party so requests, hold multilateral consultations within the Council of Europe to examine the application of this Convention and the advisability of extending or revising any of its provisions, in particular as regards the definitions under Article 2. These consultations shall take place at meetings convened by the Secretary-General of the Council of Europe.

2. Each Party may be represented at multilateral consultation meetings by one or more delegates. Each Party shall have the right to vote. Each State Party to this Convention shall have one vote. Concerning questions within its competence, the European Community shall exercise its right to vote and cast a number of votes equal to the number of its member States that are Parties to the Convention. The European Community shall not exercise its right to vote when the vote concerns a question which does not fall within its competence.

3. Any State referred to in Article 12, paragraph 1, or the European Community, which is not a Party to this Convention, may be represented in the consultation meetings by an observer.

4. After each consultation, the Parties shall forward to the Committee of Ministers of the Council of Europe a report on the consultation and on the functioning of the Convention, including, if it is considered necessary, proposals for the amendment of the Convention.

5. Subject to the provisions of this Convention, the Parties shall lay down rules of procedure for the consultation meetings.

Article 10

Amendments

1. Any Party may propose amendments to this Convention.

2. Any proposal for amendment shall be notified to the Secretary-General of the Council of Europe who shall communicate it to the member States of the Council of Europe, to the other States Party to the European Cultural Convention, to the European Community and to any non-member State which has acceded to or has been invited to accede to this Convention in accordance with the provisions of Article 13.

3. Any amendment proposed in accordance with the provisions of the previous paragraph shall be examined, within six months from the date on which it is communicated by the Secretary-General, at a multilateral consultation meeting, where that amendment can be adopted by a majority of two-thirds of the States which have ratified the Convention.

4. The text adopted by the multilateral consultation meeting shall be submitted to the Committee of Ministers for approval. Once it has been approved, the text of the amendment shall be forwarded to the Parties for acceptance.

5. All amendments shall enter into force on the 30th day after all the Parties have informed the Secretary-General of their acceptance thereof.

6. On the basis of a recommendation by a multilateral consultation meeting, the Committee of Ministers may decide, by the majority provided for in Article 20(d) of the Statute of the Council of Europe and by the unanimous vote of the representatives of the Parties entitled to sit on the Committee, that a particular amendment shall enter into force following the expiry of a period of two years after the date on which it has been forwarded for acceptance, unless a Party has notified the Secretary-General of the Council of Europe of an objection to its entry into force. Should such an objection be notified, the amendment shall enter into force on the first day of the month following the date on which the Party to the Convention which has notified the objection has deposited its instrument of acceptance with the Secretary-General of the Council of Europe.

7. If an amendment has been approved by the Committee of Ministers, but has not yet entered into force in accordance with paragraph 5 or 6 above, a State or the European Community may not express their consent to be bound by the Convention without accepting at the same time the amendment.

Article 11

Relationship with other conventions or agreements

1. This Convention does not affect the rights and undertakings derived from international multilateral conventions concerning special matters.

2. The Parties to the Convention may conclude bilateral or multilateral agreements with one another on the matters dealt with in this Convention, for purposes of supplementing or strengthening its provisions or facilitating the application of the principles embodied in it.

3. If two or more Parties have already concluded an agreement or treaty in respect of a subject which is dealt with in this Convention or otherwise have established their relations in respect of that subject, they shall be entitled to apply that agreement or treaty or to regulate those relations accordingly, in lieu of the present Convention, if it facilitates international cooperation.

4. In their mutual relations, Parties which are members of the European Community shall apply Community rules and shall not therefore apply the rules arising from this Convention except in so far as there is no Community rule governing the particular subject concerned.

SECTION V

FINAL CLAUSES

Article 12

Signature and entry into force

1. This Convention shall be open for signature by the member States of the Council of Europe and the other States party to the European Cultural Convention, and by the European Community. Such States and the European Community may express their consent to be bound by:

(a) signature without reservation as to ratification, acceptance or approval; or

(b) signature subject to ratification, acceptance or approval, followed by ratification, acceptance or approval.

2. Instruments of ratification, acceptance or approval shall be deposited with the Secretary-General of the Council of Europe.

3. This Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date on which three States have expressed their consent to be bound by the Convention in accordance with the provisions of the preceding paragraph.

4. In respect of any signatory State or the European Community which subsequently expresses its consent to be bound by it, the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of the expression of its consent to be bound by the Convention in accordance with the provisions of paragraph 1.

Article 13

Accession to the Convention by non-member States

1. After the entry into force of this Convention, the Committee of Ministers of the Council of Europe, after consulting the Parties to the Convention, may invite any State which is not referred to in Article 12, paragraph 1, to accede to this Convention, by a decision taken by the majority provided for in Article 20(d) of the Statute of the Council of Europe and by the unanimous vote of the representatives of the Contracting States entitled to sit on the Committee.

2. In respect of any acceding State, the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of accession with the Secretary-General of the Council of Europe.

Article 14

Territorial application

1. Any State or the European Community may, at the time of signature or when depositing its instrument of ratification, acceptance, approval or accession, specify the territory or territories to which this Convention shall apply.

2. Any State or the European Community may, at any later date, by a declaration addressed to the Secretary-General of the Council of Europe, extend the application of this Convention to any other territory specified in the declaration. In respect of such territory the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of such declaration by the Secretary-General.

3. Any declaration made under the two preceding paragraphs may, in respect of any territory specified in such declaration, be withdrawn by a notification addressed to the Secretary-General of the Council of Europe. The withdrawal shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Secretary-General.

Article 15

Reservations

No reservation may be made to this Convention.

Article 16

Settlement of disputes

In case of a dispute between Parties as to the interpretation or application of this Convention, the Parties concerned shall seek

to achieve a friendly settlement of the dispute through negotiation or any other peaceful means of their choice, including submission of the dispute to an arbitral tribunal whose decisions shall be binding upon the Parties.

Article 17

Denunciation

1. Any Party may, at any time, denounce this Convention by means of a notification addressed to the Secretary-General of the Council of Europe.

2. Such denunciation shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of the notification by the Secretary-General.

Article 18

Notifications

The Secretary-General of the Council of Europe shall notify the member States of the Council of Europe, the other States party to the European Cultural Convention, the European Community and any other State which has acceded to this Convention of:

- (a) any signature in accordance with Article 12;
- (b) the deposit of any instrument of ratification, acceptance, approval or accession in accordance with Article 12 or 13;
- (c) any date of entry into force of this Convention in accordance with Articles 12 and 13;
- (d) any declaration made in accordance with Article 4;
- (e) any proposal for amendment made under Article 10;
- (f) any other act, notification or communication relating to this Convention.

In witness whereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Strasbourg, the 24th day of January 2001, in English and in French, both texts being equally authentic, in a single copy which shall be deposited in the archives of the Council of Europe. The Secretary-General of the Council of Europe shall transmit certified copies to each member State of the Council of Europe, to the other States party to the European Cultural Convention, to the European Community and to any State invited to accede to it.

REGULATIONS

COUNCIL IMPLEMENTING REGULATION (EU) No 1331/2011

of 14 December 2011

imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of certain seamless pipes and tubes of stainless steel originating in the People's Republic of China

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community ⁽¹⁾ (the basic Regulation) and in particular Article 9 thereof,

Having regard to the proposal submitted by the European Commission (the Commission) after having consulted the Advisory Committee,

Whereas:

A. PROVISIONAL MEASURES

- (1) The Commission, by Regulation (EU) No 627/2011 ⁽²⁾ (the provisional Regulation) imposed a provisional anti-dumping duty on imports of certain seamless pipes and tubes of stainless steel originating in the People's Republic of China (PRC).
- (2) The proceeding was initiated as a result of a complaint lodged on 16 August 2010 (the complaint) by the Defence Committee of the Seamless Stainless Steel Tubes Industry of the European Union (the Defence Committee) on behalf of two groups of Union producers (the complainants) representing a major proportion, in this case more than 50 % of the total Union production of certain seamless pipes and tubes of stainless steel.
- (3) It is recalled that, as set out in recital 14 of the provisional Regulation, the investigation of dumping and injury covered the period from 1 July 2009 to 30 June 2010 ('the investigation period' or 'IP'). The examination

of trends relevant for the assessment of injury covered the period from 1 January 2006 to the end of the IP (the period considered).

B. SUBSEQUENT PROCEDURE

- (4) Subsequent to the disclosure of the essential facts and considerations on the basis of which it was decided to impose provisional measures (provisional disclosure), several interested parties made written submissions making known their views on the provisional findings. The parties who so requested were granted the opportunity to be heard. The Commission continued to seek information it deemed necessary for its definitive findings.

Individual examination

- (5) With regard to the three claims for individual examination, it has been definitively decided that they could not be granted as they would render the investigation unduly burdensome and would prevent the completion of the investigation in good time. As stated in recital 6 of the provisional Regulation, the Commission had selected a representative sample, covering 25 % of the total imports recorded in Eurostat during the IP and over 38 % of the total volume of the cooperating exporters in the IP. As indicated in recital 13 of the provisional Regulation, two of the three sampled exporting producers constitute large groups. The size of the groups amounted to a particular burden for the present investigation in terms of both the investigative effort as well as analysis. In these circumstances, it was not possible to accommodate the claims for individual examination from additional exporting producers.

C. PRODUCT CONCERNED AND LIKE PRODUCT

1. Product concerned

- (6) It is recalled that, as set out in recital 15 of the provisional Regulation, the product concerned is seamless pipes and tubes of stainless steel (excluding such pipes and tubes with attached fittings suitable for conducting gases or liquids for use in civil aircraft), originating in the PRC, currently falling within CN codes 7304 11 00, 7304 22 00, 7304 24 00, ex 7304 41 00, 7304 49 10, ex 7304 49 93, ex 7304 49 95, ex 7304 49 99 and ex 7304 90 00 (the product concerned).

⁽¹⁾ OJ L 343, 22.12.2009, p. 51.

⁽²⁾ OJ L 169, 29.6.2011, p. 1.

- (7) In the absence of any comment with regard to the product concerned following provisional disclosure, recitals 15 to 19 of the provisional Regulation are hereby confirmed.

2. Like product

- (8) In the absence of any comment, recital 20 of the provisional Regulation is hereby confirmed.

D. DUMPING

1. Market economy treatment

- (9) Following provisional disclosure, some parties contested some of the findings related to the MET determination as set out in recitals 21 to 43 of the provisional Regulation.
- (10) One party claimed that the Commission did not disclose the price difference of raw materials between the EU and the PRC market. In this respect, it has to be noted that both the MET disclosure, as well as the provisional Regulation, disclose the nominal price difference between the EU, USA and PRC prices of raw materials. As stated in recital 27 of the provisional Regulation, this difference, on average and depending on the steel grade, amounts to around 30 %. As far the sources of information that formed the basis for this comparison are concerned, the Commission used data available from cooperating Union producers and exporting producers in the PRC. These data have been cross-checked with some publicly available sources ⁽¹⁾.
- (11) It was further claimed that the Commission conducted no comparison of prices of iron ore imported into the PRC and international market prices. A related claim was that no data have been provided concerning the impact of iron ore on the cost of the raw material (billet, ingot, round bars) purchased by the producers of the product concerned. The reference to iron ore in recital 28 of the provisional Regulation was made in the context of comparative advantage to analyse a possible explanation for the low prices of billets, ingots and round bars in the PRC. Iron ore as well as nickel and chromium are main cost drivers in the production of stainless steel billets, ingots and round bars. But, due to the fact that the prices of iron ore, nickel and chromium are in general based on international market prices, their impact on the price difference between EU and PRC billets, ingots and round bars and finally on stainless seamless pipes and tubes can only be limited. Therefore, the findings that led

to the rejection of criterion 1 of the MET claim were not based on iron ore prices but on the price difference between the raw materials, i.e. billets, ingots and round bars, directly used in the production of the product concerned; this price difference combined with the established State interference (export tax and no VAT refund) led to the conclusion that it has not been shown that criterion 1 for granting MET was fulfilled.

- (12) One party reiterated on several occasions the same claim related to the procedural aspects of MET determination. The claim related to consultations with the Advisory Committee of Member States, namely the information transmitted to that committee in the course of the current investigation. The issue has been explained in two letters sent to the party and it was subject to several exchanges with the Hearing Officer. In this respect it has to be noted that pursuant to Article 19(5) of the basic Regulation exchanges of information relating to consultations made with the Advisory Committee of Member States shall not be divulged except as specifically provided for in the basic Regulation. Consequently, the provisions in force do not allow granting parties any access to the exchanges between the Commission and the Member States.
- (13) The same party made certain claims related mainly to the issue of distortions on the market of raw materials. It was claimed that the stainless steel billets purchased on the PRC domestic market accounted for a portion only of the purchases of raw materials during the IP. In this regard, it is noted first and foremost that Article 2(7)(c) of the basic Regulation does not establish any threshold with regard to the proportion of raw materials purchases that would have to be affected by distortions. Article 2(7)(c) of the basic Regulation stipulates that costs of major inputs have to substantially reflect market values. Most importantly, however, the Commission explained that the distortions on the raw material market in the PRC concerned the main raw materials used in the production of seamless stainless steel pipes and tubes and not only billets. The main raw materials used in the production of seamless stainless steel pipes and tubes are stainless steel billets, ingots and round bars which represent more than 50 % of the cost of production of the product concerned. Those raw materials collectively fall under HS Code 7218 10 (ingots and other primary forms of stainless steel). They are all subject to a 15 % export tax and are not subject to any refund of the 17 % VAT when exported. It is in this regard that distortions have been established leading to the conclusion that criterion 1 of the MET evaluation was not met by any of the sampled PRC exporting producers. For the company concerned, the raw materials used for the production of the product concerned purchased on the PRC domestic market

⁽¹⁾ Inter alia, www.meps.co.uk

account for a substantial part — around 30 % of purchases. It should be noted in addition that another major part is imported from related companies.

When focussing specifically on purchases from unrelated suppliers, even 56 % have been purchased domestically. Consequently, contrary to the party's claim, there was no misrepresentation of facts as far as the MET determination was concerned, neither in the communication with that party nor in the consultation process with the Advisory Committee, which was informed about all the arguments submitted. Consequently, the claim has to be rejected.

- (14) One company claimed that the decision to deny MET should be individual and company specific whereas in the present case the institutions extended the general findings at the country level to individual producers. This argument cannot be accepted; indeed the analysis made by the institutions has been made individually for each sampled producer. It is true that the institutions have reached the same conclusion for the three of them but this is due to the fact that there is State interference in the decision-making process of each of them, as explained in the provisional Regulation.
- (15) Having regard to the above, the finding that all MET claims should be denied, as established in recitals 21 to 43 of the provisional Regulation, is hereby confirmed.

2. Normal value

(a) *Analogue country*

- (16) One party claimed that the USA should have been used as an analogue country. In this respect it has to be noted that the grounds for the decision not to use USA as an analogue country have been thoroughly laid down in recitals 46 to 48 of the provisional Regulation. In view of the fact that the party did not substantiate its claim and did not provide any additional arguments which could alter the findings with regard to the USA as a possible analogue country, the claim has to be rejected.
- (17) At the same time it has to be stressed that the Commission continued efforts to obtain cooperation from an appropriate analogue country. Further to efforts referred to in recital 47 of the provisional Regulation the Commission contacted producers in Brazil, Canada, Malaysia, Mexico, South Africa, South Korea, Taiwan and Ukraine. Altogether 46 companies have been contacted, but no cooperation could be obtained.
- (18) Having regard to the above, the provisional conclusion that the normal value should be based on prices actually

paid or payable in the Union for the like product, duly adjusted if necessary to include a reasonable profit, as set out in recital 51 of the provisional Regulation, is hereby confirmed.

(b) *Determination of normal value*

- (19) As detailed in recitals 49 to 51 of the provisional Regulation the normal value is based on prices actually paid or payable in the Union for the like product, duly adjusted if necessary to include a reasonable profit, of the closest resembling product types having the same diameter, steel grade and product type (e.g. cold or hot drawn).
- (20) Parties' comments relating to prices actually paid or payable in the Union and well as those concerning adjustments (such as level of trade and quality perception) have been addressed in recitals 45 and 46 below.
- (21) One company claimed that the normal value could be constructed on the basis of import prices of the stainless steel hollows into the US from the EU or into the EU by the Union producers. This claim has not been further substantiated. The company presented no arguments with regard to how such construction would be better suited for the determination of the normal value than the method used in the provisional Regulation. In particular it has not been substantiated why it would be more suitable to construct normal value on the basis of prices of hollows rather than basing it on prices of the Union industry for the like product.
- (22) Furthermore, it has not been substantiated why the EU exports to the US should be considered. This alternative appears not suitable in particular in view of the fact that all cooperating US producers rely on imports from their EU parent companies as already mentioned in recital 48 of the provisional Regulation. Further, the high processing cost in the USA as stated in recital 48 of the provisional Regulation — the very reason why USA has been considered inappropriate as an analogue country — would make the method suggested not suitable.
- (23) As far as exports from the US to the EU are concerned, this question has been dealt with explicitly in recital 49 of the provisional Regulation. It was considered that the US export prices would be tainted by the high production costs and that the volumes of such exports were very limited.

- (24) The same company proposed to construct the normal value on the basis of the actual import prices of the stainless steel hollows by Union producers. However, the EU producer importing hollows from India into the EU, as mentioned in the complaint, does not cooperate in the current investigation. Neither do any of the sampled Union producers import hollows from any country outside the EU. Therefore, the proposed methodology cannot be used.
- (25) Having regard to the above, the determination of normal value as set out in recitals 49 to 51 of the provisional Regulation is hereby confirmed.

3. Export price

- (26) One party reiterated its claim that the date of order rather than the date of invoicing should be considered as being the date of sale to ensure a fair comparison. This claim has been made with reference to Article 2(10)(j) of the basic Regulation. As already explained to the party concerned during the hearing with the Hearing Officer held on 11 March 2011, the provision in question specifically refers to currency conversions, i.e. exchange rates applicable when the price comparison requires a conversion of currencies. Consequently, the reference to the dates of purchase orders concerns currency conversions in the framework of fair comparison between export price and normal value and does not relate to the turnover and the volume of export sales to the EU during the IP.
- (27) In all cases the product concerned was exported to independent customers in the Union and, therefore, the export price was established in accordance with Article 2(8) of the basic Regulation, namely on the basis of export prices actually paid or payable. Therefore, recital 52 of the provisional Regulation is hereby confirmed.

4. Comparison

- (28) As stated in recital 20 above, the parties' comments relating to the prices actually paid or payable in the Union as well as those concerning adjustments (such as level of trade and quality perception) have been addressed in recitals 45 and 46 below.
- (29) One party contested the method of comparing the export price and normal value based on three specific parameters (diameter, steel grade and product type (e.g. cold or hot drawn)). The party claimed that comparisons should have been conducted at the level of greater detail, i.e. taking into other parameters as well, notably wall thickness, length and testing.
- (30) The Commission services indeed collected information in relation to a number of parameters including the length, wall thickness and testing.

- (31) According to Article 2(11) of the basic Regulation, the dumping margin is normally established on the basis of a comparison of weighted average normal value with a weighted average of prices of all export transactions. Article 2(11) of the basic Regulation requires that dumping calculations should be based on 'all export transactions to the Community' but they should be 'subject to the relevant provisions governing fair comparison'. The company referred to the so-called product control number and the parameters contained therein. In this regard, it has to be noted that the product control number is a tool used in the investigation in order to structure and organise the substantial amounts of very detailed data submitted by the companies. It is an aid to conduct a more detailed analysis of different product characteristics within the category of the product concerned and the like product. The comparison was based on the most pertinent characteristics in order to ensure a fair comparison.
- (32) Following the company's claim, the Commission explained in a letter that the wall thickness of a pipe was proportionally linked to its weight and was thus indirectly covered by the comparison. Other characteristics, such as testing, have minor effects on the comparison. For example, nearly all products concerned are subject to standard test applications.
- (33) It has to be stressed that, contrary to that party's claims, the Commission did not disregard any information. However, it is not uncommon that certain parameters used in the product control number have a lesser weight and that specific parameters more than others form a better basis for fair comparison. No pipes have been disregarded from the comparison on the basis of physical differences or for any other reasons nor have any new product types been created. On the contrary, all sales were included in the comparison, regardless of the diameter or length of the pipe.
- (34) The company further submitted that the approach used by the Commission prevented it from making a claim for adjustments for physical characteristics. This claim, again, has been based on the fact that the Commission conducted the comparison on the basis of three parameters and not more and has already been addressed above in recitals 31 et seq.
- (35) As far as the procedural angle of the issue of comparison is concerned, also raised by the same party, it has to be noted that the company had full opportunity to comment on the calculations performed in its individual case. Full details of those calculations have been disclosed on the day of publication of the provisional Regulation. The company commented on the issue of parameters

used in comparison in a letter of 11 July 2011 requesting further clarifications. A reply has been provided by the Commission services on 19 July 2011. The company then reiterated its arguments in a letter of 29 July 2011. While the company disagreed with the basis for comparison, it repeatedly claimed that parameters like wall thickness, length or testing had an impact on prices. As stated above, the Commission acknowledges that those parameters had some impact on prices. However, it was found more appropriate, that the calculations should be based on three most important parameters as this leads to the highest level of matching and at the same time to the possibility to find matching sales for all export transactions.

- (36) The company claimed that it was prevented from presenting claims for adjustment. This argument has to be rejected. The opportunities to present claims existed throughout the course of the proceeding, not least at the time of disclosure of provisional findings when the company became fully aware of all the details of the calculations.
- (37) One party claimed that applying production costs of smaller diameters to the larger ones did not reflect the actual costs, because the costs for larger diameter were much higher. However, the party did not provide any alternative nor did it substantiate its claim. Consequently, in view of the fact that no alternative method has been presented, the method used is considered to be the most reasonable.
- (38) One company claimed that the number of adjustments (the fact that the Commission used three parameters and not more, the quality perception and level of trade adjustments) suggest that the products of the Union producers are hardly comparable to the imported PRC products. In this regard it is noted that the mere fact that the institutions perform adjustments is an inherent part of any dumping calculation. Those adjustments are foreseen in the basic Regulation and therefore as such do not call into question the comparability between product concerned and the like product. In fact the high matching ratio confirms that the product concerned and the like product are fully comparable.
- (39) Having regard to the above, the findings in recitals 53 and 54 of the provisional Regulation are hereby confirmed.

5. Dumping margins

- (40) One party claimed that due to a high fluctuation of the nickel price, the dumping margin should have been calculated on a quarterly basis. In this respect it is

noted that in the present case the comparison between export price and normal value is not a comparison between prices and costs, but only between weighted average sales prices (normal value was established on the basis of the sales prices of EU industry). Furthermore, the increase in nickel prices was an increase in world market prices and therefore was not an isolated PRC phenomenon. The increase affected at most 3 months of the IP, while the sales of the product concerned took place throughout the full IP. Furthermore, changes in raw material prices must be considered as a normal part of the business operations. The increasing nickel prices should be affecting both the Union and PRC producers equally, as nickel is quoted on the London Metal Exchange. Any differences would be due to the distortion on raw material prices in the PRC and should therefore not be taken into account in the calculation. Consequently, the claim has to be rejected and comparison based on the annual average PRC export prices with annual average EU prices, duly adjusted to include a reasonable profit margin. This claim was therefore rejected.

- (41) One PRC producer made a substantiated claim that the computation of adjustments in its individual dumping calculation was inaccurate. The Commission accepted this claim and performed a new calculation, which resulted in a dumping margin of 83,7 %. Apart from this change the findings in recitals 55 to 61 of the provisional Regulation are hereby confirmed. The revised dumping margins are as follows:

	Definitive dumping margins
Changshu Walsin Specialty Steel, Co. Ltd, Haiyu	83,7 %
Shanghai Jinchang Stainless Steel Tube Manufacturing, Co. Ltd, Situan	62,6 %
Wenzhou Jiangnan Steel Pipe Manufacturing, Co. Ltd, Yongzhong	67,1 %
Sample weighted average for the cooperating exporting producers not included in the sample and listed in Annex I	71,5 %
All other companies	83,7 %

E. INJURY

1. Union industry

- (42) With regard to the definition of the Union industry and the representativity of the sample of Union producers, no claims have been received following provisional disclosure. Therefore, recitals 62 and 63 of the provisional Regulation are hereby confirmed.

2. Union consumption

- (43) In respect of the Union consumption, no claims have been received. Therefore, recitals 64 to 66 of the provisional Regulation are hereby confirmed.

3. Imports from the country concerned

- (44) Concerning the provisional findings relating to volume, market share and price evolution of dumped imports, no claims have been submitted by the interested parties. Therefore, recitals 67 to 69 of the provisional Regulation are hereby confirmed.

Price undercutting

- (45) With regard to the calculation of price undercutting by imports from the PRC, both the PRC exporting producers and the Union industry requested further information concerning the method of determining certain adjustments (such as post importation costs, level of trade and market perception of quality) that had been applied in the calculation. The Commission accommodated these requests by disclosing how those adjustments were determined while at the same time ensuring compliance with the rules of confidentiality.
- (46) Following the comments of a PRC producer, a minor correction was made in the calculation of price undercutting, as in the provisional calculation the level of trade adjustment included also a part of post importation costs which had at the same time been covered by a separate adjustment for all post importation costs. The correction resulted in a change of less than one percentage point in the undercutting margins and injury elimination level (for the revision of the injury elimination level see recitals 82 and 83 below) in comparison to the provisional stage.
- (47) Apart from the changes mentioned above and in the absence of any comments, recitals 70 and 71 of the provisional Regulation are hereby confirmed.

4. Economic situation of the Union industry

- (48) Following provisional disclosure, some PRC exporting producers claimed that certain indicators should be excluded from the injury analysis. Notably, they stated that production and capacity utilisation fell at the same rate as did Union consumption, alleging that for this reason those indicators should not be considered as factors in the material injury analysis. A similar claim

was made with regard to the drop in Union sales which allegedly occurred also at a rate comparable to the reduction of consumption.

- (49) In this context it should first be noted that according to Article 3(5) of the basic Regulation, 'all economic factors and indices having a bearing on the state of the industry' should be examined in an injury analysis. As regards the potential effects of any other factors than dumped imports that may have contributed to the injury, those are addressed under Chapter F. Causation, in particular under the point concerning the effects of any other factors (see recitals 59 to 69 below).
- (50) In the absence of any other comments, recitals 72 to 89 of the provisional Regulation are hereby confirmed.

5. Conclusion on injury

- (51) In the absence of any other comments, recitals 90 to 92 of the provisional Regulation are hereby confirmed.

F. CAUSATION

1. Effects of the dumped imports and of the economic downturn

- (52) Some parties reiterated their claims submitted during the provisional stage that a substantial part of the material injury experienced by the Union industry should be attributed to factors other than dumped imports.
- (53) In this context, following the provisional disclosure, some PRC exporting producers alleged in particular that a substantial part of the loss of sales volume and market share was due to falling demand resulting from the economic crisis rather than to dumped imports from the PRC. They further alleged that the comparable decrease in the prices of PRC imports and of the Union industry during the period considered (by 9 % and 8 %, respectively) also indicated that the falling prices of the Union industry was purely due to the reduced market demand rather than to the effect of dumped imports.
- (54) Firstly, it should be noted that it is recognised in recitals 103 to 106 of the provisional Regulation that the economic downturn and the resulting contraction in demand had a negative effect on the state of the Union industry and that, as such, may have contributed to the injury suffered by the Union industry. However, this does not diminish the injurious effect of the low priced and dumped PRC imports which have considerably increased their share in the Union market during the period considered.

- (55) As explained in recitals 104 and 105 of the provisional Regulation, the effect of dumped imports is actually much more detrimental in a period of falling demand than during years of rapid growth. PRC imports appear to have continuously undercut the Union prices throughout the period considered. In addition, in the IP the price undercutting was in the range of between 21 % and 32 %, and PRC imports represented more than 18 % of the Union market share, as a result of a substantial gain of 7,9 percentage points over the period considered. Therefore, while PRC imports exerted an evident price pressure that prevented the Union industry from setting cost-covering (not to mention profitable prices), at the same time the increased volume and market share of those imports also made it impossible for the Union industry to aim at higher volumes of production, capacity utilisation and sales, particularly with regard to more commodity-type products mainly sold via distributors.
- (56) Secondly, drawing conclusions solely based on selected injury indicators such as sales volume and market share, or sales prices only, would distort the analysis in this case. For instance, the losses in sales volume and market share were combined, inter alia, with severe profitability deterioration and were due, to a large extent, to the price pressure from the dumped imports. As concerns specifically the question of market share, the Union industry lost 3,6 percentage points to the PRC imports during the period considered. Finally, again in view of the rate of undercutting and the increase of PRC imports in both relative and absolute terms, by no means can be concluded that the reduction of the prices of Union producers was unrelated to the price levels of the dumped imports.
- (57) In the light of the above, the causal link between dumped imports and the material injury found is herewith confirmed on the basis of the combined existence of substantial volume and price pressure exerted by the PRC imports on the Union industry.
- (58) In the absence of any other comments, recitals 94 to 96 of the provisional Regulation are hereby confirmed.
- 2. Effects of any other factors**
- (59) With regard to the effect of other third country imports to the Union, some PRC exporting producers claimed that 1,0 of the 3,6 percentage points of market share loss of the Union industry should have been attributed to imports from Japan and India. However, as a matter of fact the PRC imports gained market share at the expenses of both other imports and the Union industry. The increase of PRC market share of 7,9 percentage points can be divided into the 3,6 percentage points loss of Union industry market share and the 4,3 percentage points loss of market share of other imports.
- (60) The same PRC exporting producers stated that the average prices of imports of some selected other third countries, notably Ukraine, India and the USA, had also seriously decreased which could have caused injury to the Union industry. In this regard it is noted, however, that overall, the average price of imports from all countries other than the PRC have actually increased by 34 % during the period considered. As already stated in recital 100 of the provisional Regulation, the average import price from the USA had largely exceeded the prices on the Union market. As also emphasised in that same recital, the market share of imports from Ukraine lessened while the American and Indian market shares remained basically stable. Nevertheless, on the basis of Eurostat data on those imports, it cannot be concluded that imports from other third countries would have played a significant role in the deterioration of the state of the Union industry, thereby breaking the causal link established between the dumped PRC imports and the injury.
- (61) In the absence of any other comments regarding the findings set out in recitals 97 to 102 of the provisional Regulation, those findings are hereby confirmed.
- (62) As concerns the effect of the economic downturn, the reasons why the economic downturn cannot be considered an element to break the causal link are analysed in recitals 52 to 58 above. As none of the submitted comments indicated the opposite, the findings set out in recitals 103 to 106 of the provisional Regulation are hereby maintained.
- (63) As for the export performance of the Union industry, in the absence of any comments regarding the findings in recitals 107 and 108 of the provisional Regulation, those findings are hereby confirmed.
- (64) A number of PRC exporting producers claimed that the 18 % increase in the unit cost of production described in recital 109 of the provisional Regulation played an important role in the deterioration of the profitability of the Union industry rather than dumped imports, and requested a more detailed analysis of the effect of that unit cost increase.

(65) The Commission examined the issue and found that the increase in the unit cost of production can be attributed to: higher manufacturing costs as a result of higher raw material prices, as well as to fixed costs such as direct labour, depreciation, manufacturing overheads and SG&A costs, and also to the rapid drop in production.

(66) Given that the raw material cost fluctuation is to a large extent covered by the price setting mechanism of the Union industry — the so-called ‘alloy surcharge’ mechanism directly links prices to the quotation of the most important raw materials such as nickel, molybdenum and chromium — its impact on the profitability is unlikely to be significant. However, the other elements, related to the insufficient production and sales volumes, had a direct effect on the profitability levels. As the production and sales volumes of the Union industry would have been significantly higher in the absence of dumped imports, it cannot be concluded that the increase in the unit cost of production in itself is a major factor leading to the injury rather than dumped imports, as it is inextricably linked to the augmented volume of dumped imports.

(67) Some PRC exporting producers also submitted that the Union industry’s failure to restructure despite the falling consumption may have been an important factor leading to the injury established.

(68) In this respect it should first be noted that the Union industry had to cope with not only the effect of falling consumption in itself but with the impact of dumped imports in a period of falling consumption. Nonetheless, the investigation has shown that the Union industry (i) maintained its production capacity in the expectation of the temporary nature of the crisis and of a forthcoming recovery, and cannot be expected to adapt capacity because of the increasing volumes of PRC imports made at abnormally low, dumped prices, (ii) continuously developed its product mix with a focus on higher value specialised products where PRC competition is less prominent and (iii) reduced its workforce by 8 % and cut the average labour cost per employee by 2 % in the period considered (if these reductions are viewed only in the crisis period, i.e. between 2008 and the IP, they amount to as much as 19 and 11 percentage points, respectively). All these elements show that the Union industry was very active in taking measures in an attempt to respond to the negative effects deriving from the injury suffered. However, the above steps proved to be insufficient to counteract the injurious effects of dumped imports in a period of weak demand.

(69) In the absence of any other comments, recitals 109 and 110 of the provisional Regulation are hereby confirmed.

3. Conclusion on causation

(70) None of the arguments submitted by the interested parties demonstrates that the impact of factors other than dumped imports from the PRC is such as to break the causal link between the dumped imports and the material injury established. In the light of the foregoing it is concluded that the dumped imports from the PRC caused material injury to the Union industry within the meaning of Article 3(6) of the basic Regulation.

(71) Therefore the conclusions on causation in the provisional Regulation, as summarised in the recitals 111 to 113 thereof, are hereby confirmed.

G. UNION INTEREST

(72) In view of parties’ comments, the Commission continued its analysis pertaining to the Union interest.

1. Interest of the Union industry

(73) Regarding the interest of the Union industry, no further comments or information was received. Therefore the findings in recitals 116 to 120 of the provisional Regulation are hereby confirmed.

2. Interest of unrelated importers in the Union

(74) In the absence of any comments on this point, recitals 121 to 123 of the provisional Regulation are hereby confirmed.

3. Interest of the users

(75) After the imposition of provisional measures, a user company that had not cooperated submitted comments with regard to the Union interest. Notably, the user argued that the impact of the anti-dumping measures will be significant on the company. It stated that stainless steel tubes are a critical component for several downstream products including those manufactured by that user (e.g. heat exchangers), and that there was also an additional concern of security of supply in view of the delays the company had experienced in respect of certain deliveries made by Union producers.

(76) However, given that this user only purchases 5 % of their stainless steel pipes and tubes from China, the possible impact on this company would appear limited, both in terms of costs and security of supply.

- (77) As concerns the alleged cost impact in particular, the company failed to substantiate this claim with actual data. Furthermore, it is recalled that, as set out in recitals 124 and 125 of the provisional Regulation, the cost impact on the sole fully cooperating user was considered to be insignificant, both with regard to the whole company and to its division using stainless steel tubes.
- (78) As regards the issue of security of supply raised by the user, it should be recalled that there is a large number of third countries other than the PRC that continue to import stainless steel tubes into the Union. In addition, as the Union industry remains the most important supplier of the product, their continued existence is critical also for the user industry.
- (79) Although at provisional stage it was also considered that the anti-dumping measures may have a more serious impact on those users that use substantial quantities of stainless steel tubes imported from the PRC for manufacturing their downstream products (see recital 126 of the provisional Regulation), in view of the lack of any substantiated claim or any new information following provisional disclosure, it can be concluded that the essential benefits of the Union industry from the imposition of anti-dumping measures appear to outweigh the expected negative impacts on such users. Therefore the findings with regard to the interest of users as laid down in recitals 124 to 130 of the provisional Regulation are hereby confirmed.

4. Conclusion on Union interest

- (80) On the basis of the above, it is definitively concluded that on balance, no compelling reasons exist against the imposition of definitive anti-dumping duties on imports of the product concerned originating in the PRC. Therefore the conclusions in recitals 131 and 132 of the provisional Regulation are hereby confirmed.

H. DEFINITIVE MEASURES

1. Injury elimination level

- (81) The complainants argued that the 5 % target profit, as established at the provisional stage, was excessively low and it reiterated the view that a level of 12 % would be justified, in view of the fact that the industry at hand is capital intensive and necessitates permanent technical improvements and innovation updates, consequently substantial investments. The complainants argued that such a profitability level would be needed to generate sufficient return on capital and allow for those investments. However, the above claim was not convincingly substantiated by actual figures. Therefore it is concluded that the 5 % profit margin established at the provisional stage should be maintained.

- (82) As regards the determination of the injury elimination level, as already stated in recital 45 above, the small correction with regard to the adjustment for the level of trade that affected the calculation of price undercutting was also applied in the calculation of the injury elimination level.
- (83) The above change led to a minor revision of the injury elimination level. As a result, the injury elimination level is in the range between 48,3 % and 71,9 %, as shown in the table below:

Company/companies	Injury elimination level
Changshu Walsin Specialty Steel, Co. Ltd, Haiyu	71,9 %
Shanghai Jinchang Stainless Steel Tube Manufacturing, Co. Ltd, Situan	48,3 %
Wenzhou Jiangnan Steel Pipe Manufacturing, Co. Ltd, Yongzhong	48,6 %
Sample weighted average for the cooperating exporting producers not included in the sample and listed in Annex I	56,9 %
All other companies	71,9 %

- (84) One PRC exporting producer claimed that due to the injury caused by the economic crisis, the injury margin should be based on price undercutting rather than price underselling, claiming that this method had been followed in a number of anti-dumping proceedings⁽¹⁾. However, in all the investigations cited by the exporting producer, there were particular reasons regarding the industry or the economic sector (such as the threat of creating a monopoly, a substantial capacity

⁽¹⁾ Commission Regulation (EC) No 2376/94 of 27 September 1994 imposing a provisional anti-dumping duty on imports of colour television receivers originating in Malaysia, the People's Republic of China, the Republic of Korea, Singapore and Thailand (OJ L 255, 1.10.1994, p. 50). Commission Regulation (EEC) No 129/91 of 11 January 1991 imposing a provisional anti-dumping duty on imports of small-screen colour television receivers originating in Hong Kong and the People's Republic of China (OJ L 14, 19.1.1991, p. 31). Commission Decision 91/392/EEC of 21 June 1991 accepting undertakings given in connection with the anti-dumping proceeding concerning imports of certain asbestos cement pipes originating in Turkey, and terminating the investigation (OJ L 209, 31.7.1991, p. 37). Commission Regulation (EEC) No 2686/92 of 16 September 1992 imposing a provisional anti-dumping duty on imports of certain types of electronic microcircuits known as DRAMs (dynamic random access memories) originating in the Republic of Korea (OJ L 272, 17.9.1992, p. 13) and Council Regulation (EC) No 1331/2007 of 13 November 2007 imposing a definitive anti-dumping duty on imports of dicyandiamide originating in the People's Republic of China (OJ L 296, 15.11.2007, p. 1).

increase of the Union industry in a mature market, the long-term absence of profits of the industry on a global scale) which supported the exceptional application of this particular methodology. In the current investigation this is not the case, as the economic crisis affected the global economy as such, and can therefore not be considered to be specific to the industry producing seamless pipes and tubes of stainless steel.

2. Definitive measures

- (85) In view of the conclusions reached with regard to dumping, injury, causation and Union interest, and in accordance with Article 9(4) of the basic Regulation, a definitive anti-dumping duty should be imposed on the product concerned at the level of the lower of the dumping and injury margins found, in accordance with the lesser duty rule. In this case, as the injury elimination levels are lower than the dumping margins established, the definitive measures should be based on the injury elimination levels.
- (86) On the basis of the above, the duty rates, expressed as a percentage of the CIF Union frontier price, duty unpaid, are:

Company/companies	Definitive anti-dumping duty rate
Changshu Walsin Specialty Steel, Co. Ltd, Haiyu	71,9 %
Shanghai Jinchang Stainless Steel Tube Manufacturing, Co. Ltd, Situan	48,3 %
Wenzhou Jiangnan Steel Pipe Manufacturing, Co. Ltd, Yongzhong	48,6 %
Sample weighted average for the cooperating exporting producers not included in the sample and listed in Annex I	56,9 %
All other companies	71,9 %

- (87) The individual company anti-dumping duty rates specified in this Regulation were established on the basis of the findings of the present investigation. Therefore, they reflect the situation found during that investigation with respect to the companies concerned. These duty rates (as opposed to the country-wide duty applicable to 'all other companies') are thus exclusively applicable to imports of products originating in the PRC and produced by the companies and thus by the specific legal entities mentioned. Imported products produced by any other company not specifically mentioned in the operative part of this Regulation with its name and address, including entities related to those specifically

mentioned, cannot benefit from these rates and shall be subject to the duty rate applicable to 'all other companies'.

- (88) In order to minimise the risks of circumvention due to the high difference in the duty rates, it is considered that special measures are needed in this case to ensure the proper application of the anti-dumping duties. These special measures include the presentation to the Customs authorities of the Member States of a valid commercial invoice, which shall conform to the requirements set out in Annex II to this Regulation. Imports not accompanied by such an invoice shall be made subject to the residual anti-dumping duty applicable to all other exporters.
- (89) Should the exports by one of the companies benefiting from lower individual duty rates increase significantly in volume after the imposition of the measures concerned, such an increase in volume could be considered as constituting in itself a change in the pattern of trade due to the imposition of measures within the meaning of Article 13(1) of the basic Regulation. In such circumstances and provided the conditions are met, an anti-circumvention investigation may be initiated. This investigation may, inter alia, examine the need for the removal of individual duty rate(s) and the consequent imposition of a country-wide duty.
- (90) Any claim requesting the application of an individual company anti-dumping duty rate (e.g. following a change in the name of the entity or following the setting up of new production or sales entities) should be addressed to the Commission ⁽¹⁾ forthwith with all relevant information, in particular any modification in the company's activities linked to production, domestic and export sales associated with, for example, that name change or that change in the production and sales entities. If appropriate, the Regulation will then be accordingly amended by updating the list of companies benefiting from individual duty rates.
- (91) All parties were informed of the essential facts and considerations on the basis of which it was intended to recommend the imposition of a definitive anti-dumping duty on imports of certain seamless pipes and tubes of stainless steel originating in the PRC. They were also granted a period of time within which they could make representations subsequent to the final disclosure.
- (92) The comments submitted by the interested parties were duly considered. None of the comments was such as to alter the findings of the investigation.

⁽¹⁾ European Commission, Directorate-General for Trade, Directorate H, Office N105 04/092, 1049 Bruxelles/Brussel, BELGIQUE/BELGIË.

(93) In order to ensure a proper enforcement of the anti-dumping duty, the country-wide duty level should not only apply to the non-cooperating exporting producers but also to those producers which did not have any exports to the Union during the IP.

(94) In order to ensure equal treatment between any new exporters and the cooperating companies not included in the sample, mentioned in Annex I to this Regulation, provision should be made for the weighted average duty imposed on the latter companies to be applied to any new exporters which would otherwise be entitled to a review pursuant to Article 11(4) of the basic Regulation as that Article does not apply where sampling has been used.

3. Definitive collection of provisional duties

(95) In view of the magnitude of the dumping margins found and given the level of the injury caused to the Union industry (the definitive duty imposed by this Regulation having been set at a level higher than the provisional duty imposed by the provisional Regulation), it is considered necessary that the amounts secured by way of the provisional anti-dumping duty imposed by the provisional Regulation should be definitively collected,

HAS ADOPTED THIS REGULATION:

Article 1

1. A definitive anti-dumping duty is hereby imposed on imports of seamless pipes and tubes of stainless steel (excluding such pipes and tubes with attached fittings suitable for conducting gases or liquids for use in civil aircraft), currently falling within CN codes 7304 11 00, 7304 22 00, 7304 24 00, ex 7304 41 00, 7304 49 10, ex 7304 49 93, ex 7304 49 95, ex 7304 49 99 and ex 7304 90 00 (TARIC codes 7304 41 00 90, 7304 49 93 90, 7304 49 95 90, 7304 49 99 90 and 7304 90 00 91), and originating in the People's Republic of China (PRC).

2. The rate of the definitive anti-dumping duty applicable to the net, free-at-Union-frontier price, before duty, of the product described in paragraph 1 and manufactured by the companies listed below shall be as follows:

Company/companies	Definitive anti-dumping duty rate	TARIC additional code
Changshu Walsin Specialty Steel, Co. Ltd, Haiyu	71,9 %	B120
Shanghai Jinchang Stainless Steel Tube Manufacturing, Co. Ltd, Situan	48,3 %	B118
Wenzhou Jiangnan Steel Pipe Manufacturing, Co. Ltd, Yongzhong	48,6 %	B119

Company/companies	Definitive anti-dumping duty rate	TARIC additional code
Companies listed in Annex I	56,9 %	
All other companies	71,9 %	B999

3. The application of the individual duty rates specified for the companies mentioned in paragraph 2 shall be conditional upon presentation to the customs authorities of the Member States of a valid commercial invoice, which shall conform to the requirements set out in Annex II. If no such invoice is presented, the duty applicable to all other companies shall apply.

4. Unless otherwise specified, the provisions in force concerning customs duties shall apply.

Article 2

The amounts secured by way of provisional anti-dumping duties pursuant to Regulation (EU) No 627/2011 on imports of seamless pipes and tubes of stainless steel (excluding such pipes and tubes with attached fittings suitable for conducting gases or liquids for use in civil aircraft), currently falling within CN codes 7304 11 00, 7304 22 00, 7304 24 00, ex 7304 41 00, 7304 49 10, ex 7304 49 93, ex 7304 49 95, ex 7304 49 99 and ex 7304 90 00 and originating in the PRC, shall be definitively collected.

Article 3

Where any new exporting producer in the PRC provides sufficient evidence to the Commission that:

- it did not export to the Union the product described in Article 1(1) during the investigation period (1 July 2009 to 30 June 2010),
- it is not related to any of the exporters or producers in the PRC which are subject to the measures imposed by this Regulation,
- it has actually exported to the Union the product concerned after the investigation period on which the measures are based, or it has entered into an irrevocable contractual obligation to export a significant quantity to the Union,

the Council, acting by simple majority on a proposal submitted by the Commission after consulting the Advisory Committee, may amend Article 1(2) by adding the new exporting producer to the cooperating companies not included in the sample and thus subject to the weighted average duty rate of 56,9 %.

Article 4

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

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

Done at Geneva, on 14 December 2011.

For the Council

The President

M. NOGAJ

ANNEX I

PRC COOPERATING EXPORTING PRODUCERS NOT SAMPLED

Name	TARIC additional code
Baofeng Steel Group, Co. Ltd, Lishui,	B236
Changzhou City Lianyi Special Stainless Steel Tube, Co. Ltd, Changzhou,	B237
Huadi Steel Group, Co. Ltd, Wenzhou,	B238
Huzhou Fengtai Stainless Steel Pipes, Co. Ltd, Huzhou,	B239
Huzhou Gaolin Stainless Steel Tube Manufacture, Co. Ltd, Huzhou,	B240
Huzhou Zhongli Stainless Steel Pipe, Co. Ltd, Huzhou,	B241
Jiangsu Wujin Stainless Steel Pipe Group, Co. Ltd, Beijing,	B242
Jiangyin Huachang Stainless Steel Pipe, Co. Ltd, Jiangyin	B243
Lixue Group, Co. Ltd, Ruian,	B244
Shanghai Crystal Palace Pipe, Co. Ltd, Shanghai,	B245
Shanghai Baoluo Stainless Steel Tube, Co. Ltd, Shanghai,	B246
Shanghai Shangshang Stainless Steel Pipe, Co. Ltd, Shanghai,	B247
Shanghai Tianbao Stainless Steel, Co. Ltd, Shanghai,	B248
Shanghai Tianyang Steel Tube, Co. Ltd, Shanghai,	B249
Wenzhou Xindeda Stainless Steel Material, Co. Ltd, Wenzhou,	B250
Wenzhou Baorui Steel, Co. Ltd, Wenzhou,	B251
Zhejiang Conform Stainless Steel Tube, Co. Ltd, Jixing,	B252
Zhejiang Easter Steel Pipe, Co. Ltd, Jiaxing,	B253
Zhejiang Five — Star Steel Tube Manufacturing, Co. Ltd, Wenzhou,	B254
Zhejiang Guobang Steel, Co. Ltd, Lishui,	B255
Zhejiang Hengyuan Steel, Co. Ltd, Lishui,	B256
Zhejiang Jiashang Stainless Steel, Co. Ltd, Jiaxing City,	B257
Zhejiang Jinxin Stainless Steel Manufacture, Co. Ltd, Xiping Town,	B258
Zhejiang Jiuli Hi-Tech Metals, Co. Ltd, Huzhou,	B259
Zhejiang Kanglong Steel, Co. Ltd, Lishui,	B260
Zhejiang Qiangli Stainless Steel Manufacture, Co. Ltd, Xiping Town,	B261
Zhejiang Tianbao Industrial, Co. Ltd, Wenzhou,	B262
Zhejiang Tsingshan Steel Pipe, Co. Ltd, Lishui,	B263
Zhejiang Yida Special Steel, Co. Ltd, Xiping Town.	B264

ANNEX II

A declaration signed by an official of the entity issuing the commercial invoice, in the following format, must appear on the valid commercial invoice referred to in Article 1(3):

- (1) the name and function of the official of the entity issuing the commercial invoice;
- (2) the following declaration:

I, the undersigned, certify that the (volume) of seamless pipes and tubes of stainless steel sold for export to the European Union covered by this invoice was manufactured by (company name and registered seat) (TARIC additional code) in the People's Republic of China. I declare that the information provided in this invoice is complete and correct.

Date and signature'.

COMMISSION REGULATION (EU) No 1332/2011**of 16 December 2011****laying down common airspace usage requirements and operating procedures for airborne collision avoidance****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 216/2008 of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency, and repealing Council Directive 91/670/EEC, Regulation (EC) No 1592/2002 and Directive 2004/36/EC ⁽¹⁾, and in particular Articles 8(1), 8(5), and 9(4) thereof,

Whereas:

- (1) Safety requirements should be imposed on operators of aircraft registered in a Member State or registered in a third country and operated by a Union operator, and on operators of aircraft used by a third country operator within the Union.
- (2) Following a series of mid-air encounters in which safety margins have been lost, including accidents in Yaizu (Japan) in 2001 and in Überlingen (Germany) in 2002, the current airborne collision avoidance system software should be upgraded. The studies concluded that with the current airborne collision avoidance system software there is a probability of a mid-air collision risk of $2,7 \times 10^{-8}$ per flight hour. Therefore the current ACAS II version 7.0 is considered to be of an unacceptable safety risk.
- (3) It is necessary to introduce a new software version of the airborne collision avoidance system (ACAS II) to avoid mid-air collision of all aircraft flying in the airspace covered by Regulation (EC) No 216/2008.
- (4) To ensure the highest possible safety standards, aircraft which do not fall within the scope of the mandatory carriage requirement but were equipped with ACAS II prior to entry into force of this Regulation should install ACAS II containing the latest version of collision avoidance software.
- (5) In order to ensure that the safety benefits associated with the new software version are achieved, all aircraft need to be equipped as soon as practically possible. However, it is

necessary to provide a realistic time for the aeronautical industry to adapt to this new Regulation taking into account the availability of new equipment.

- (6) The Agency prepared draft implementing rules and submitted them as an opinion to the Commission in accordance with Article 19(1) of Regulation (EC) No 216/2008.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the European Aviation Safety Agency Committee established by Article 65 of Regulation (EC) No 216/2008,

HAS ADOPTED THIS REGULATION:

*Article 1***Subject matter and scope**

This Regulation lays down common airspace usage requirements and operating procedures for airborne collision avoidance to be fulfilled by:

- (a) operators of aircraft referred to under Article 4(1)(b) and (c) of Regulation (EC) No 216/2008 undertaking flights into, within or out of the Union; and
- (b) operators of aircraft referred to under Article 4(1)(d) of Regulation (EC) No 216/2008 undertaking flights within the airspace above the territory to which the Treaty applies as well as in any other airspace where Member States apply Regulation (EC) No 551/2004 of the European Parliament and of the Council ⁽²⁾.

*Article 2***Definitions**

For the purposes of this Regulation the following definitions shall apply:

- (1) 'airborne collision avoidance system (ACAS)' means an aircraft system based on secondary surveillance radar (SSR) transponder signals which operates independently of ground-based equipment to provide advice to the pilot on potential conflicting aircraft that are equipped with SSR transponders;

⁽¹⁾ OJ L 79, 19.3.2008, p. 1.

⁽²⁾ OJ L 96, 31.3.2004, p. 20.

- (2) 'airborne collision avoidance system II (ACAS II)' means an airborne collision avoidance system which provides vertical resolution advisories in addition to traffic advisories;
- (3) 'resolution advisory (RA) indication' means an indication given to the flight crew recommending a manoeuvre intended to provide separation from all threats or a manoeuvre restriction intended to maintain existing separation;
- (4) 'traffic advisory (TA) indication' means an indication given to the flight crew that the proximity of another aircraft is a potential threat.

Article 3

Airborne collision avoidance system (ACAS)

1. The aeroplanes referred to in Section I of the Annex to this Regulation shall be equipped with and operated in accordance with the rules and procedures as specified in the Annex.
2. Member States shall ensure that operation of aeroplanes referred to in Article 1(2)(a) of Regulation (EC) No 216/2008 comply with the rules and procedures specified in the Annex in accordance with the conditions set out in that Article.

Article 4

Special provisions applying to operators subject to Council Regulation (EEC) No 3922/91 ⁽¹⁾

1. By derogation from provisions OPS 1.668 and OPS 1.398 of Annex III to Regulation (EEC) No 3922/91, Article 3 and the Annex to this Regulation shall apply for operators of aeroplanes referred to in Article 1(a).
2. Any other obligation imposed on air operators by Regulation (EEC) No 3922/91 as regards the approval, installation or operation of equipment shall continue to apply to ACAS II.

Article 5

Entry into force and application

1. This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.
2. Articles 3 and 4 shall apply as of 1 March 2012.
3. By way of derogation from paragraph 2, in the case of aircraft with an individual certificate of airworthiness issued before 1 March 2012, the provisions of Article 3 and 4 shall apply as of 1 December 2015.

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

Done at Brussels, 16 December 2011.

For the Commission

The President

José Manuel BARROSO

⁽¹⁾ OJ L 373, 31.12.1991, p. 4.

ANNEX

Airborne collision avoidance systems (ACAS) II

(Part-ACAS)

Section I — ACAS II equipment**AUR.ACAS.1005 Performance requirement**

- (1) The following turbine-powered aeroplanes shall be equipped with collision avoidance logic version 7.1 of ACAS II:
 - (a) aeroplanes with a maximum certificated take-off mass exceeding 5 700 kg; or
 - (b) aeroplanes authorised to carry more than 19 passengers.
- (2) Aircraft not referred to in point (1) but which will be equipped on a voluntary basis with ACAS II, shall have collision avoidance logic version 7.1.
- (3) Point (1) shall not apply to unmanned aircraft systems.

Section II — Operations**AUR.ACAS.2005 Use of ACAS II**

- (1) ACAS II shall be used during flight, except as provided in the minimum equipment list as specified in Annex III to Regulation (EEC) No 3922/91, in a mode that enables RA indications to be produced for the flight crew when undue proximity to another aircraft is detected, unless inhibition of RA indication mode (using TA indication only or equivalent) is called for by an abnormal procedure or due to performance limiting conditions.
- (2) When an RA indication is produced by ACAS II:
 - (a) the pilot flying shall immediately conform to the indications of the RA indication, even if this conflicts with an air traffic control (ATC) instruction, unless doing so would jeopardise the safety of the aircraft;
 - (b) the flight crew, as soon as permitted by workload, shall notify the appropriate ATC unit of any RA which requires a deviation from the current ATC instruction or clearance;
 - (c) when the conflict is resolved, the aircraft shall:
 - (i) be promptly returned to the terms of the acknowledged ATC instruction or clearance and ATC notified of the manoeuvre; or
 - (ii) comply with any amended ATC clearance or instruction issued.

AUR.ACAS.2010 ACAS II training

Operators shall establish ACAS II operational procedures and training programmes so that the flight crew is appropriately trained in the avoidance of collisions and competent in the use of ACAS II equipment.

COMMISSION IMPLEMENTING REGULATION (EU) No 1333/2011**of 19 December 2011****laying down marketing standards for bananas, rules on the verification of compliance with those marketing standards and requirements for notifications in the banana sector****(codification)**

THE EUROPEAN COMMISSION,

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

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⁾, and in particular Article 121(a) and Article 194, in conjunction with Article 4 thereof,

Whereas:

- (1) Commission Regulation (EC) No 2257/94 of 16 September 1994 laying down quality standards for bananas ⁽²⁾, Commission Regulation (EC) No 2898/95 of 15 December 1995 concerning verification of compliance with quality standards for bananas ⁽³⁾ and Commission Regulation (EC) No 239/2007 of 6 March 2007 laying down detailed rules for the application of Regulation (EEC) No 404/93 as regards the requirements for communications in the banana sector ⁽⁴⁾ have been substantially amended ⁽⁵⁾. In the interests of clarity and rationality the said Regulations should be codified by assembling them in a single act.
- (2) Regulation (EC) No 1234/2007 makes provision for laying down marketing standards for bananas. The purpose of those standards is to ensure that the market is supplied with products of uniform and satisfactory quality, in particular in the case of bananas harvested in the Union, for which efforts to improve quality should be made.
- (3) Given the wide range of varieties marketed in the Union and of marketing practices, minimum standards should be set for unripened green bananas, without prejudice to the later introduction of standards applicable at a different marketing stage. The characteristics of fig bananas and the way in which they are marketed are such that they should not be covered by the Union standards.
- (4) It seems appropriate, in view of the objectives pursued, to allow the banana-producing Member States to apply national standards within their territory to their own production but only at stages subsequent to unripened

green bananas, provided those rules are not in conflict with Union standards and do not impede the free circulation of bananas in the Union.

- (5) Account should be taken of the fact that, because climatic factors make production conditions difficult in Madeira, the Azores, the Algarve, Crete, Lakonia and Cyprus, bananas there do not develop to the minimum length laid down. In those cases such bananas should still be allowed to be marketed, but only in Class II.
- (6) Measures should be adopted to ensure uniform application of the rules on marketing standards for bananas, in particular as regards conformity checks.
- (7) While taking due account of the nature of a highly perishable product and of the marketing practices and inspection procedures used in the trade, it should be laid down that checks on conformity are to be carried out in principle at the stage to which the standards apply.
- (8) A product which has satisfied checks at that stage is deemed to comply with the standards. That assessment should be without prejudice to any unannounced checks carried out subsequently up to the ripening depot stage.
- (9) The check on conformity should not be systematic but random, by assessment of an overall sample taken at random from the lot selected for checking by the competent body and assumed to be representative of that lot. For that purpose, the appropriate provisions of Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽⁶⁾ apply.
- (10) The banana trade is subject to strong competition. The traders concerned have themselves introduced strict checks. Checks should not, therefore, be carried out at the stage laid down on traders who offer suitable guarantees as regards staff and handling facilities and who can guarantee that the bananas they market in the Union conform with Union standards. Such exemptions should be granted by the Member State on the territory of which the check is in principle to be carried out. Such exemptions should be withdrawn where the standards and conditions relating thereto are not met.

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 245, 20.9.1994, p. 6.

⁽³⁾ OJ L 304, 16.12.1995, p. 17.

⁽⁴⁾ OJ L 67, 7.3.2007, p. 3.

⁽⁵⁾ See Annex V.

⁽⁶⁾ OJ L 157, 15.6.2011, p. 1.

- (11) In order for checks to be carried out, information should be supplied to the competent bodies by the traders concerned.
- (12) The certificate of conformity issued upon completion of the checks should not constitute an accompanying document for the bananas up to the final stage of marketing, but a document of proof of the conformity of the bananas with Union standards up to the ripening depot stage, in accordance with the scope of the standard, to be presented at the request of the competent authorities. It should be stressed that bananas not conforming with the standards laid down in this Regulation may not be marketed for fresh consumption in the Union.
- (13) In order to monitor how the banana market functions, it is necessary for the Commission to receive information on the production and marketing of bananas produced in the Union. Rules covering the notification of such information by Member States should be laid down.
- (14) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for the Common Organisation of Agricultural Markets,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

MARKETING STANDARDS

Article 1

The marketing standards applicable to bananas falling within CN code 0803 00, excluding plantains, fig bananas and bananas intended for processing, are laid down in Annex I.

Those marketing standards shall apply to bananas originating in third countries at the stage of release for free circulation, to bananas originating in the Union at the stage of first landing at a Union port, and to bananas delivered fresh to the consumer in the producing region at the stage of leaving the packing shed.

Article 2

The marketing standards referred to in Article 1 shall not affect the application, at later stages of marketing, of national rules which:

- (a) do not impede the free circulation of bananas originating in third countries or other regions of the Union and complying with the marketing standards referred to in Article 1; and
- (b) are not incompatible with the marketing standards referred to in Article 1.

CHAPTER 2

VERIFICATION OF COMPLIANCE WITH MARKETING STANDARDS

Article 3

Member States shall carry out checks in accordance with this Chapter to verify that bananas falling within CN code 0803 00 excluding plantains, fig bananas and bananas intended for processing conform with the marketing standards referred to in Article 1.

Article 4

Bananas produced in the Union shall be subject to a check on their conformity with the marketing standards referred to in Article 1 before loading onto a means of transport with a view to be marketed fresh. Such checks may be carried out at the packing plant.

Bananas which are marketed outside their region of production shall be subject to spot checks when they are first unloaded elsewhere in the Union.

The checks referred to in the first and second paragraphs shall be carried out subject to Article 9.

Article 5

Before release for free circulation in the Union, bananas imported from third countries shall be subject to checks on their conformity with the marketing standards referred to in Article 1 in the Member State of first unloading in the Union, subject to Article 9.

Article 6

1. The conformity checks shall be carried out in accordance with Article 17 of Implementing Regulation (EU) No 543/2011.

2. For products which, for technical reasons, cannot be checked for conformity upon first unloading in the Union, checks shall be carried out subsequently, at the latest on arrival at the ripening depot and in any case, as regards products imported from third countries, before release for free circulation.

3. On completion of the conformity check, a certificate drawn up in accordance with Annex II shall be issued for products whose compliance with the standard has been ascertained.

The inspection certificate issued for bananas originating in third countries shall be presented to the customs authorities for release of those products for free circulation in the Union.

4. In the event of non-compliance, point 2.7 of Annex V to Implementing Regulation (EU) No 543/2011 shall apply.

5. Where the competent body has not inspected certain products, it shall place its official stamp on the notification provided for in Article 7 or, failing that, in the case of imported products it shall duly inform the customs authorities by any other appropriate means.

6. Traders shall provide all the facilities required by the competent body for carrying out verifications pursuant to this Chapter.

Article 7

The traders concerned or their representatives, who do not qualify for the exemption provided for in Article 9, shall provide the competent body in good time with all the information necessary for identification of the lots and detailed information on the place and date of packing and shipping for bananas harvested in the Union, the planned place and date of unloading in the Union for bananas from third countries or from Union regions of production and deliveries to ripening depots for bananas which cannot be checked when they are first unloaded in the Union.

Article 8

1. Conformity checks shall be carried out by the departments or bodies designated by the competent national authorities. Such departments or bodies must present suitable guarantees for carrying out such checks, in particular as regards equipment, training and experience.

2. The competent national authorities may delegate responsibility for carrying out conformity checks to private bodies approved for that purpose which:

- (a) have inspectors who have followed a training course recognised by the competent national authorities;
- (b) have the equipment and facilities necessary for carrying out the verifications and analyses required for the checks; and
- (c) have adequate facilities for communicating information.

3. The competent national authorities shall periodically check the execution and efficiency of conformity checks. They shall withdraw approval where they find anomalies or irregularities which could affect the correct execution of conformity checks or where the requirements are no longer met.

Article 9

1. Traders marketing bananas harvested in the Union or bananas imported from third countries shall not be subject to the checks on conformity with marketing standards at the stages referred to in Articles 4 and 5 where they:

- (a) have staff experienced in marketing standards and handling and inspection facilities;

- (b) keep records of the operations they carry out; and

- (c) present guarantees that the quality of bananas they market conforms with the marketing standards referred to in Article 1.

Traders exempted from checks shall obtain a certificate of exemption in accordance with the specimen shown in Annex III.

2. Exemption from checks shall be granted, at the request of the trader concerned, by the inspection departments or bodies appointed by the competent national authorities of either the Member State of production, for bananas marketed in the Union production region, or the Member State of unloading, for Union bananas marketed elsewhere in the Union and bananas imported from third countries. Exemption from checks shall be granted for a maximum period of three years and shall be renewable. Such exemption shall apply to the whole of the Union market for products unloaded in the Member State which granted the exemption.

Those departments or bodies shall withdraw the exemption where they detect anomalies or irregularities which could affect the conformity of bananas with the marketing standards referred to in Article 1 or where the conditions set out in paragraph 1 are no longer met. Withdrawal shall be either temporary or permanent, according to the gravity of the deficiencies detected.

Member States shall establish a register of banana traders exempted from checks, allocate them a registration number and take appropriate steps to disseminate such information.

3. The competent departments or bodies of the Member States shall periodically verify the quality of bananas marketed by the traders referred to in paragraph 1 and compliance with the conditions set out therein. Exempted traders shall also provide all the facilities required for carrying out such verifications.

The competent departments or bodies of the Member States shall notify the Commission of the list of traders granted the exemption provided for in this Article and of any withdrawals of exemption.

Article 10

This Regulation shall apply without prejudice to any spot checks carried out subsequently up to the ripening depot stage.

CHAPTER 3
NOTIFICATIONS

Article 11

1. Member States shall notify the Commission in respect of each reporting period of the following:

- (a) the quantity of bananas produced in the Union which are marketed:
 - (i) in their region of production;
 - (ii) outside their region of production;
- (b) the average selling prices on local markets of green bananas produced in the Union which are marketed in their region of production;
- (c) the average selling prices for green bananas at the stage of delivery at first port of unloading (goods not unloaded) in respect of bananas produced in the Union which are marketed in the Union outside their region of production;
- (d) forecasts of the data referred to in points (a), (b) and (c) for the two subsequent reporting periods.

2. The regions of production shall be:

- (a) the Canary Islands;
- (b) Guadeloupe;
- (c) Martinique;
- (d) Madeira, the Azores and the Algarve;

(e) Crete and Lakonia;

(f) Cyprus.

3. The reporting periods for a calendar year shall be:

- (a) January to April inclusive;
- (b) May to August inclusive;
- (c) September to December inclusive.

The notifications for each reporting period shall be made at the latest by the fifteenth day of the second month following the reporting period.

4. The notifications referred to in this Chapter shall be made in accordance with Commission Regulation (EC) No 792/2009 ⁽¹⁾.

Article 12

Regulations (EC) No 2257/94, (EC) No 2898/95 and (EC) No 239/2007 are repealed.

References to the repealed Regulations shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VI.

Article 13

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

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

Done at Brussels, 19 December 2011.

For the Commission
The President
José Manuel BARROSO

⁽¹⁾ OJ L 228, 1.9.2009, p. 3.

ANNEX I

Marketing standards for bananas**I. DEFINITION OF PRODUCE**

This standard applies to bananas of the varieties (cultivars) of *Musa* (AAA) spp., Cavendish and Gros Michel subgroups, as well as hybrids, referred to in Annex IV, intended to be supplied fresh to the consumer after preparation and packaging. Plantains, bananas intended for industrial processing and fig bananas are not covered.

II. QUALITY

This standard defines the quality requirements to be met by unripened green bananas after preparation and packaging.

A. Minimum requirements

In all classes, subject to the special provisions for each class and the tolerances allowed, the bananas must be:

- green and unripened,
- intact,
- firm,
- sound; produce affected by rotting or deterioration such as to make it unfit for consumption is excluded,
- clean, practically free from visible foreign matter,
- practically free from pests,
- practically free from damage caused by pests,
- with the stalk intact, without bending, fungal damage or dessication,
- with pistils removed,
- free from malformation or abnormal curvature of the fingers,
- practically free from bruises,
- practically free from damage due to low temperatures,
- free from abnormal external moisture,
- free from any foreign smell and/or taste.

In addition, hands and clusters (parts of hands) must include:

- a sufficient portion of crown of normal colouring, sound and free from fungal contamination,
- a cleanly cut crown, not beveled or torn, with no stalk fragments.

The physical development and ripeness of the bananas must be such as to enable them to:

- withstand transport and handling,

and

- arrive in satisfactory condition at the place of destination in order to attain an appropriate degree of maturity after ripening.

B. Classification

Bananas are classified into the three classes defined below:

(i) *'Extra' class*

Bananas in this class must be of superior quality. They must have the characteristics typical of the variety and/or commercial type.

The fingers must be free from defects, apart from slight superficial blemishes not covering a total of more than 1 cm² of the surface of the finger, which must not impair the general appearance of the hand or cluster, its quality, its keeping quality or the presentation of the package.

(ii) *Class I*

Bananas in this class must be of good quality. They must display the characteristics typical of the variety and/or commercial type.

However, the following slight defects of the fingers are allowed, provided they do not impair the general appearance of each hand or cluster, its quality, its keeping quality or the presentation of the package:

- slight defects in shape,
- slight skin defects due to rubbing and other slight superficial blemishes not covering a total of more than 2 cm² of the surface of the finger.

Under no circumstances may such slight defects affect the flesh of the fruit.

(iii) *Class II*

This class covers bananas which do not qualify for inclusion in the higher classes but satisfy the minimum requirements specified above.

The following defects of the fingers are allowed, provided the bananas retain their essential characteristics as regards quality, keeping quality and presentation:

- defects of shape,
- skin defects due to scraping, rubbing or other causes, provided that the total area affected does not cover more than 4 cm² of the surface of the finger.

Under no circumstances may the defects affect the flesh of the fruit.

III. SIZING

Sizing is determined by:

- the length of the fruit expressed in centimetres and measured along the convex face, from the blossom end to the point where the peduncle joins the crown,
- the grade, that is the measurement, in millimetres, of the thickness of a transverse section of the fruit between the lateral faces and the middle, perpendicularly to the longitudinal axis.

The reference fruit for measurement of the length and grade is:

- the median finger on the outer row of the hand,
- the finger next to the cut sectioning the hand, on the outer row of the cluster.

The minimum length permitted is 14 cm and the minimum grade permitted is 27 mm.

As an exception to the third paragraph, bananas produced in Madeira, the Azores, the Algarve, Crete, Lakonia and Cyprus which are less than 14 cm in length may be marketed in the Union but must be classified in Class II.

IV. TOLERANCES

Tolerances in respect of quality and size shall be allowed within each package in respect of produce not satisfying the requirements of the class indicated.

A. Quality tolerances

(i) 'Extra' class

5 % by number or weight of bananas not satisfying the requirements for the 'extra' class but meeting those for Class I, or, exceptionally, coming within the tolerances for that class.

(ii) Class I

10 % by number or weight of bananas not satisfying the requirements of Class I but meeting those for Class II, or, exceptionally, coming within the tolerances for that class.

(iii) Class II

10 % by number or weight of bananas satisfying neither the requirements for Class II nor the minimum requirements, with the exception of produce affected by rotting or any other deterioration rendering it unfit for consumption.

B. Size tolerances

For all classes, 10 % by number of bananas not satisfying the sizing characteristics, up to a limit of 1 cm for the minimum length of 14 cm.

V. PRESENTATION

A. Uniformity

The contents of each package must be uniform and consist exclusively of bananas of the same origin, variety and/or commercial type, and quality.

The visible part of the contents of each package must be representative of the entire contents.

B. Packaging

The bananas must be packed in such a way as to protect the produce properly.

The materials used inside the package must be new, clean and of a nature such as to avoid causing any external or internal deterioration of the produce. The use of materials such as, in particular, wrapping papers or adhesive labels bearing commercial indications is allowed provided that the printing and labelling is done with a non-toxic ink or glue.

Packages must be free from any foreign matter.

C. Presentation

The bananas must be presented in hands or clusters (parts of hands) of at least four fingers. Bananas may also be presented as single fingers.

Clusters with not more than two missing fingers are allowed, provided that the stalk is not torn but cleanly cut, without damage to the neighbouring fingers.

Not more than one cluster of three fingers with the same characteristics as the other fruit in the package may be present per row.

In the producing regions, bananas may be marketed by the stem.

VI. MARKING

Each package must bear the following particulars in writing, all on the same side, legibly and indelibly marked and visible from the outside:

A. Identification

Packer and/or dispatcher	}	Name and address or officially issued or recognised conventional mark.
--------------------------------	---	--

B. Nature of produce

- the word 'Bananas' where the contents are not visible from the outside,
- the name of the variety or commercial type.

C. Origin of the product

Country of origin and, in the case of Union produce:


- production area, and
- (optionally) national, regional or local name.

D. Commercial specifications

- class,
- net weight,
- size, expressed as minimum length and, optionally, as maximum length.

E. Official control mark (optional).

ANNEX II

1. Trader/Importer ⁽¹⁾		Inspection certificate EU No (This certificate is for the exclusive use of inspections departments or bodies)	
2. Packer identified on packaging (if other than the trader/importer)			
		4. Place of inspection/ country of origin ⁽²⁾	5. Region or country of destination
6. Identification of means of transport		7. Check at destination (where appropriate)	7.A. <input type="checkbox"/> Internal <input type="checkbox"/> Import <input type="checkbox"/> Export
8. Packaging (number and type)	9. Type of product (variety if the standard so provides)	10. Quality class	11. Total weight in kg gross/net ⁽¹⁾
12. The abovementioned inspection department or body hereby certifies, following inspection by sampling, that the abovementioned goods corresponded at the time of inspection to the quality standards in force. Customs Office: entry/exit ⁽¹⁾ period of validity: days Place and date of issue Inspector: (name in block capitals) Signature <div style="text-align: right;">  </div>			
13. Remarks:			

⁽¹⁾ Delete as appropriate.

⁽²⁾ Where the product is re-exported, indicate the origin in box 9.

ANNEX III

Certificate of exemption from verification of compliance with marketing standards for bananas

Trader exempted:
(name, company name, address)

Registration number issued by the competent inspection department or body:

Competent department or body:
(name, address)

Date of issue of certificate:

Period of validity of certificate:

Signature and/or official stamp of the competent department or body:

ANNEX IV

List of the main groups, sub-groups and cultivars of dessert bananas marketed in the Union

Group	Sub-group	Main cultivars (non-exhaustive list)
AA	Sweet fig	Sweet fig, Pisang Mas, Amas Datil, Bocadillo
AB	Ney-Poovan	Ney Poovan, Safet Velchi
AAA	Cavendish	Dwarf Cavendish
		Giant Cavendish
		Lacatan
		Poyo (Robusta)
		Williams
		Americani
		Valery
		Arvis
	Gros Michel	Gros Michel ('Big Mike')
		Highgate
	Hybrids	Flhorban 920
	Pink fig	Figue Rose
		Figue Rose Verte
	Ibota	
AAB	Fig apple	Fig apple, Silk
	Pome (Prata)	Pacovan
		Prata Ana
	Mysore	Mysore, Pisang Ceylan, Gorolo

ANNEX V

Repealed Regulations with list of their successive amendments

Commission Regulation (EC) No 2257/94
(OJ L 245, 20.9.1994, p. 6)

Commission Regulation (EC) No 1135/96
(OJ L 150, 25.6.1996, p. 38)

Only Article 1 and only as regards the German version

Commission Regulation (EC) No 386/97
(OJ L 60, 1.3.1997, p. 53)

Only Article 1 and only as regards the English and Swedish versions

Commission Regulation (EC) No 228/2006
(OJ L 39, 10.2.2006, p. 7)

Commission Regulation (EC) No 2898/95
(OJ L 304, 16.12.1995, p. 17)

Commission Regulation (EC) No 465/96
(OJ L 65, 15.3.1996, p. 5)

Commission Regulation (EC) No 1135/96
(OJ L 150, 25.6.1996, p. 38)

Only Article 2 and only as regards the English version

Commission Regulation (EC) No 386/97
(OJ L 60, 1.3.1997, p. 53)

Only Article 2 and only as regards the Spanish version

Commission Regulation (EC) No 239/2007
(OJ L 67, 7.3.2007, p. 3)

Commission Regulation (EU) No 557/2010
(OJ L 159, 25.6.2010, p. 13)

Only Article 6

ANNEX VI

Correlation Table

Regulation (EC) No 2257/94	Regulation (EC) No 2898/95	Regulation (EC) No 239/2007	This Regulation
Article 1	—	—	Article 1
Article 2, introductory part	—	—	Article 2, introductory part
Article 2, first indent	—	—	Article 2(a)
Article 2, second indent	—	—	Article 2(b)
Article 3	—	—	Article 13
Annex I	—	—	Annex I
Annex II	—	—	Annex IV
—	Article 1	—	Article 3
—	Article 2	—	Article 4
—	Article 3	—	Article 5
—	Article 4	—	Article 6
—	Article 5	—	Article 7
—	Article 6	—	Article 8
—	Article 7	—	Article 9
—	Article 8	—	Article 10
—	Article 9	—	—
—	Annex I	—	Annex II
—	Annex II	—	Annex III
—	—	Article 1	Article 11
—	—	Article 2	—
—	—	Article 3	—
—	—	—	Article 12
—	—	—	Annex V
—	—	—	Annex VI

COMMISSION IMPLEMENTING REGULATION (EU) No 1334/2011**of 19 December 2011****publishing, for 2012, 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*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⁾,

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

- (1) Annex I is replaced by the text in Annex I to this Regulation.
- (2) Annex II is replaced by the text in Annex II 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,*Article 2*

Whereas:

This Regulation shall enter into force on 1 January 2012.

The full version of the refund nomenclature valid at 1 January 2012, as it ensues from the regulatory provisions on export arrangements for agricultural products, should be published.

It shall expire on 31 December 2012.

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

Done at Brussels, 19 December 2011.

*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 90 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
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

CN code	Description of goods	Product code
1007	Grain sorghum:	
	– Seed:	
1007 10 10	– – Hybrids	1007 10 10 9000
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:	
1102 90 70	– Other:	
	– – 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
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:	
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

CN code	Description of goods	Product code
1006 30 67	<ul style="list-style-type: none"> – – – – – Of a length/width ratio equal to or greater than 3: – – – – – In immediate packings of 5 kg net or less – – – – – Other – – – Other: 	<ul style="list-style-type: none"> 1006 30 67 9100 1006 30 67 9900
1006 30 92	<ul style="list-style-type: none"> – – – – Round grain: – – – – In immediate packings of 5 kg net or less – – – – Other 	<ul style="list-style-type: none"> 1006 30 92 9100 1006 30 92 9900
1006 30 94	<ul style="list-style-type: none"> – – – – Medium grain: – – – – In immediate packings of 5 kg net or less – – – – Other – – – Long grain: 	<ul style="list-style-type: none"> 1006 30 94 9100 1006 30 94 9900
1006 30 96	<ul style="list-style-type: none"> – – – – – Of a length/width ratio greater than 2 but less than 3: – – – – – In immediate packings of 5 kg net or less – – – – – Other 	<ul style="list-style-type: none"> 1006 30 96 9100 1006 30 96 9900
1006 30 98	<ul style="list-style-type: none"> – – – – – Of a length/width ratio equal to or greater than 3: – – – – – In immediate packings of 5 kg net or less – – – – – Other 	<ul style="list-style-type: none"> 1006 30 98 9100 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	<ul style="list-style-type: none"> – – 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⁾ – – – 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⁾ 	<ul style="list-style-type: none"> 1102 20 10 9200 1102 20 10 9400
ex 1102 20 90	<ul style="list-style-type: none"> – – 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⁾ 	<ul style="list-style-type: none"> 1102 20 90 9200
ex 1102 90	– Other:	
1102 90 10	<ul style="list-style-type: none"> – – 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 – – – Other 	<ul style="list-style-type: none"> 1102 90 10 9100 1102 90 10 9900
ex 1102 90 30	<ul style="list-style-type: none"> – – 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 	<ul style="list-style-type: none"> 1102 90 30 9100

CN code	Description of goods	Product code
ex 1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
ex 1103 13	– – Of maize (corn):	
ex 1103 13 10	– – – Of a fat content not exceeding 1,5 % by weight:	
	– – – – 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⁾	1103 13 10 9100
	– – – – 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⁾	1103 13 10 9300
	– – – – 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⁾	1103 13 10 9500
ex 1103 13 90	– – – Other:	
	– – – – 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⁾	1103 13 90 9100
ex 1103 19	– – Of other cereals:	
1103 19 20	– – – Of rye or barley:	
	– – – – Of rye	1103 19 20 9100
	– – – – Of barley:	
	– – – – – 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	1103 19 20 9200
ex 1103 19 40	– – – Of oats:	
	– – – – 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	1103 19 40 9100
ex 1103 20	– Pellets:	
ex 1103 20 25	– Of rye or barley:	
	– – Of barley	1103 20 25 9100
1103 20 60	– – Of wheat	1103 20 60 9000
ex 1104	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:	
	– Rolled or flaked grains:	
ex 1104 12	– – Of oats:	
ex 1104 12 90	– – – Flaked:	

CN code	Description of goods	Product code
	<ul style="list-style-type: none"> – – – 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 – – – 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 	<ul style="list-style-type: none"> 1104 12 90 9100 1104 12 90 9300
ex 1104 19	– – Of other cereals:	
1104 19 10	– – – Of wheat	1104 19 10 9000
ex 1104 19 50	– – – Of maize:	
	– – – – Flaked:	
	– – – – – 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⁾	1104 19 50 9110
	– – – – – 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⁾	1104 19 50 9130
	– – – Of barley:	
ex 1104 19 69	– – – – Flaked	
	– – – – – 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	1104 19 69 9100
	– Other worked grains (for example, hulled, pearled, sliced or kibbled):	
ex 1104 22	– – Of oats:	
ex 1104 22 40	– – – Hulled (shelled or husked) wheather or not sliced or kibbled:	
	– – – – Hulled (shelled or husked):	
	– – – – – 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⁾	1104 22 40 9100
	– – – – Hulled and sliced or kibbled («Grütze» or «grutten»):	
	– – – – – 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⁾	1104 22 40 9200
ex 1104 23	– – Of maize (corn):	
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⁾	1104 23 40 9100
	– – – – – 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 9300

CN code	Description of goods	Product code
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⁾	1104 29 05 9100
	– – – – – Second category corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ⁽¹⁾	1104 29 05 9300
	– – – other:	
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⁾	1104 29 17 9100
	– – – – Not otherwise worked than kibbled:	
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:	1107 10 19 9000
	– – Other:	
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:	

CN code	Description of goods	Product code
	– – – 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 ($N \times 6,25$)	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
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:	

CN code	Description of goods	Product code
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 I 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: ((actual % dry matter)/80) × export refund.

2. All other types of starch: ((actual % dry matter)/87) × 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:

((actual dry matter content)/78) × 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:	
	— — 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

CN code	Description of goods	Product code
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 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:	
	– – – 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

CN code	Description of goods	Product code
	<ul style="list-style-type: none"> — — — Of a weight exceeding 300 kg: <ul style="list-style-type: none"> — — — — Heifers (female bovines that have never calved): <ul style="list-style-type: none"> — — — — — For slaughter — — — — — Other — — — — Cows: <ul style="list-style-type: none"> — — — — — For slaughter — — — — — Other — — — — — Other: — — — — Buffalo: 	
0102 29 51	— — — — — For slaughter	0102 29 51 9000
0102 29 59	— — — — — Other	0102 29 59 9000
0102 29 61	— — — — — For slaughter	0102 29 61 9000
0102 29 69	— — — — — Other	0102 29 69 9000
0102 29 91	— — — — — For slaughter	0102 29 91 9000
0102 29 99	— — — — — Other	0102 29 99 9000
ex 0102 31 00	<ul style="list-style-type: none"> — — Pure-bred breeding animals: <ul style="list-style-type: none"> — — — Heifers (female bovines that have never calved): <ul style="list-style-type: none"> — — — — With a live weight equal to or greater than 250 kg: <ul style="list-style-type: none"> — — — — — Up to the age of 30 months — — — — — Other — — — — Cows: <ul style="list-style-type: none"> — — — — — With a live weight equal to or greater than 250 kg: <ul style="list-style-type: none"> — — — — — Up to the age of 30 months — — — — — Other — — — — — Other: <ul style="list-style-type: none"> — — — — — With a live weight equal to or greater than 300 kg — — — — Other: 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> — — Domestic species: <ul style="list-style-type: none"> — — — Of a weight exceeding 160 kg but not exceeding 300 kg: <ul style="list-style-type: none"> — — — — For slaughter: <ul style="list-style-type: none"> — — — — — Of a weight exceeding 220 kg — — — — — Of a weight exceeding 300 kg: <ul style="list-style-type: none"> — — — — — Heifers (female bovines that have never calved): <ul style="list-style-type: none"> — — — — — For slaughter — — — — — Other — — — — — Cows: <ul style="list-style-type: none"> — — — — — For slaughter — — — — — Other — — — — — Other: <ul style="list-style-type: none"> — — — — — For slaughter — — — — — Other — — — — Other: 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> — — Pure-bred breeding animals: <ul style="list-style-type: none"> — — — Heifers (female bovines that have never calved): <ul style="list-style-type: none"> — — — — With a live weight equal to or greater than 250 kg: <ul style="list-style-type: none"> — — — — — Up to the age of 30 months 	<ul style="list-style-type: none"> 0102 90 20 9100

CN code	Description of goods	Product code
ex 0102 90 91	----- 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:	
	--- 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:	
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

CN code	Description of goods	Product code
	<ul style="list-style-type: none"> – – – With more than eight ribs or eight pairs of ribs: – – – – From male adult bovine animals ⁽¹⁾ – – – – Other 	<ul style="list-style-type: none"> 0201 20 50 9130 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	– 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	0202 10 00 9100
	– – Other	0202 10 00 9900
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:	

CN code	Description of goods	Product code
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
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
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

CN code	Description of goods	Product code
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
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⁾	0210 19 50 9100
	– – – – – – Bellies and cuts thereof, derinded ⁽¹⁾ :	
	– – – – – – – With a total cartilage content of less than 15 % by weight	0210 19 50 9310
	– – – – – Dried or smoked:	
	– – – – – Other:	
ex 0210 19 81	– – – – – Boneless:	
	– – – – – – «Prosciutto di Parma», «Prosciutto di San Daniele», and cuts thereof ⁽²⁾	0210 19 81 9100
	– – – – – – Hams, fore-ends, shoulders or loins, and cuts thereof ⁽¹⁾	0210 19 81 9300
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	1601 00 91 9120
	– – – Other	1601 00 91 9190
1601 00 99	– – Other ⁽³⁾ ⁽⁵⁾ :	
	– – – Not containing the meat or offal of poultry	1601 00 99 9110
	– – – Other	1601 00 99 9190

CN code	Description of goods	Product code
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⁾ :	
	– – – – – 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> :	
	– – – 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 tibias	
	– – – – 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 tibias	
	– – – – – 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 tibias	
	– – – – – 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 tibias	
	– – – – – Other	0207 14 20 9900
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

CN code	Description of goods	Product code
	<ul style="list-style-type: none"> - - - - - 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	- Of turkeys:	
	- - 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> :	
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

CN code	Description of goods	Product code
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 Communities 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

CN code	Description of goods	Product code
	----- 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
	----- 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 %:	
0402 21 11	----- In immediate packings of a net content not exceeding 2,5 kg:	
	----- Of a fat content, by weight:	
	----- Not exceeding 11 %	0402 21 11 9200
	----- Exceeding 11 % but not exceeding 17 %	0402 21 11 9300
	----- Exceeding 17 % but not exceeding 25 %	0402 21 11 9500
	----- Exceeding 25 %	0402 21 11 9900
0402 21 18	----- Other:	
	----- Of a fat content, by weight:	

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

CN code	Description of goods	Product code
	– 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
	– – – 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 3 19150
	– – – – – 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⁾ :	

CN code	Description of goods	Product code
0403 90 51	<ul style="list-style-type: none"> – – – – – Not exceeding 3 %: – – – – – Not exceeding 1,5 % 	0403 90 51 9100
0403 90 59	<ul style="list-style-type: none"> – – – – – Exceeding 6 %: – – – – – Exceeding 17 % but not exceeding 21 % – – – – – Exceeding 21 % but not exceeding 35 % – – – – – Exceeding 35 % but not exceeding 39 % – – – – – Exceeding 39 % but not exceeding 45 % – – – – – Exceeding 45 % 	0403 90 59 9170 0403 90 59 9310 0403 90 59 9340 0403 90 59 9370 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	<ul style="list-style-type: none"> – Other: – – Not containing added sugar or other sweetening matter, of a fat content, by weight ⁽¹⁾: 	
ex 0404 90 21	<ul style="list-style-type: none"> – – – 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 % – – – – – Of 34 % or more 	0404 90 21 9120 0404 90 21 9160
0404 90 23	<ul style="list-style-type: none"> – – – Exceeding 1,5 % but not exceeding 27 % ⁽²⁾: – – – – In powder or granules: – – – – – Of a fat content, by weight: – – – – – Not exceeding 11 % – – – – – Exceeding 11 % but not exceeding 17 % – – – – – Exceeding 17 % but not exceeding 25 % – – – – – Exceeding 25 % 	0404 90 23 9120 0404 90 23 9130 0404 90 23 9140 0404 90 23 9150
ex 0404 90 29	<ul style="list-style-type: none"> – – – Exceeding 27 % ⁽²⁾: – – – – In powder or granules, of a fat content by weight: – – – – – Not exceeding 28 % – – – – – Exceeding 28 % but not exceeding 29 % – – – – – Exceeding 29 % but not exceeding 45 % – – – – – Exceeding 45 % – – Other, of a fat content, by weight ⁽³⁾ ⁽²⁾: 	0404 90 29 9110 0404 90 29 9115 0404 90 29 9125 0404 90 29 9140
0404 90 81	<ul style="list-style-type: none"> – – – Not exceeding 1,5 %: – – – – In powder or granules 	0404 90 81 9100
ex 0404 90 83	<ul style="list-style-type: none"> – – – Exceeding 1,5 % but not exceeding 27 %: – – – – In powder or granules: – – – – – Of a fat content, by weight: – – – – – Not exceeding 11 % – – – – – Exceeding 11 % but not exceeding 17 % – – – – – Exceeding 17 % but not exceeding 25 % – – – – – Exceeding 25 % 	0404 90 83 9110 0404 90 83 9130 0404 90 83 9150 0404 90 83 9170

CN code	Description of goods	Product code
	<ul style="list-style-type: none"> – – – – 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	<ul style="list-style-type: none"> – Butter: – – Of a fat content, by weight, not exceeding 85 %: – – – Natural butter: 	
0405 10 11	<ul style="list-style-type: none"> – – – – 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 % – – – – – – Of 82 % or more 	0405 10 11 9500 0405 10 11 9700
0405 10 19	<ul style="list-style-type: none"> – – – – Other: – – – – – Of a fat content by weight: – – – – – – Of 80 % or more but less than 82 % – – – – – – Of 82 % or more 	0405 10 19 9500 0405 10 19 9700
0405 10 30	<ul style="list-style-type: none"> – – – 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 % – – – – – – Of 82 % or more – – – – Other: – – – – – Of a fat content by weight: – – – – – – Of 82 % or more 	0405 10 30 9100 0405 10 30 9300 0405 10 30 9700
0405 10 50	<ul style="list-style-type: none"> – – – Whey butter: – – – – In immediate packings of a net content not exceeding 1 kg: – – – – – Of a fat content by weight: – – – – – – Of 82 % or more – – – – Other: – – – – – Of a fat content by weight: – – – – – – Of 80 % or more but less than 82 % – – – – – – Of 82 % or more 	0405 10 50 9300 0405 10 50 9500 0405 10 50 9700
0405 10 90	– – Other	0405 10 90 9000
ex 0405 20	– Dairy spreads:	
0405 20 90	<ul style="list-style-type: none"> – – Of a fat content, by weight, of more than 75 % but less than 80 %: – – – Of a fat content by weight: – – – – Of more than 75 % but less than 78 % – – – – Of 78 % or more 	0405 20 90 9500 0405 20 90 9700
0405 90	– Other:	
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
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
ex 0406	Cheese and curd ⁽⁴⁾ ⁽⁶⁾ :			
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			0406 10 20 9100
	– – – Other:			
	– – – – Of a water content calculated by weight in the non-fatty matter exceeding 47 % but not exceeding 72 %:			
	– – – – – Ricotta, salted:			
	– – – – – 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:			

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 60 % or more but less than 80 %	40	34	0406 20 90 9913
	----- 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
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

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 90 17	--- Bergkäse, Appenzel:			
	---- 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:			
	----- 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

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, 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
	----- Other			0406 90 85 9999
	----- Other cheeses, of a water content, by weight, in the non-fatty matter:			
ex 0406 90 86	----- 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

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 90 88	----- 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
	----- 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:			
	----- 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:
- (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;
- (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 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
	– – – – – Other	1701 99 10 9950
ex 1701 99 90	– – – 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

CN code	Description of goods	Product code
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 Community).
- 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, Croatia, 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, Croatia, 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.
- A22 Dynamic Asian economies**
Thailand, Malaysia, Singapore, South Korea, Taiwan, Hong Kong.
- 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, 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, Croatia, 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 Near and Middle East

Georgia, Armenia, Azerbaijan, Lebanon, Syria, Iraq, Iran, Israel, West Bank and Gaza Strip, Jordan, Saudi Arabia, Kuwait, Bahrain, Qatar, United Arab Emirates, Oman, Yemen.

A36 Other countries of Asia

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, Macao.

A37 Oceania and the polar regions (A38) (A39)

Australia and New Zealand, other countries of Oceania and the polar regions.

A38 Australia and New Zealand

Australia, Australian Pacific Territories, New Zealand, New Zealand Pacific Territories.

A39 Other countries of Oceania and the polar regions

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.

A40 Overseas countries or territories (OCTs)

French Polynesia, New Caledonia and Dependencies, Wallis and Futuna, French Southern and Antarctic Lands, Saint Pierre and Miquelon, Mayotte, Aruba, Curaçao, Sint Maarten, Caribbean Netherlands (Bonaire, St Eustatius, Saba), Greenland, Anguilla, Cayman Islands, Falkland Islands, South Sandwich Islands and Dependencies, Turks and Caicos Islands, British Virgin Islands, Montserrat, Pitcairn, Saint Helena and Dependencies, British Antarctic Territories, British Indian Ocean Territory.

A96 Communes of Livigno and Campione d'Italia, Heligoland.**A97 Victualling and destinations treated as exports from the Community**

Destinations referred to in Articles 33, 41, and 42 of Regulation (EC) No 612/2009 (OJ L 186, 17.7.2009, p. 1).'

COMMISSION IMPLEMENTING REGULATION (EU) No 1335/2011**of 19 December 2011****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE EUROPEAN COMMISSION,

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

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⁾,

Having regard to Commission Implementing Regulation (EU) No 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors ⁽²⁾, and in particular Article 136(1) thereof,

Whereas:

Implementing Regulation (EU) No 543/2011 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in Annex XVI, Part A thereto,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 136 of Implementing Regulation (EU) No 543/2011 are fixed in the Annex hereto.

Article 2

This Regulation shall enter into force on 20 December 2011.

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

Done at Brussels, 19 December 2011.

*For the Commission,
On behalf of the President,
José Manuel SILVA RODRÍGUEZ
Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 157, 15.6.2011, p. 1.

ANNEX

Standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	AL	60,1
	MA	72,9
	TN	88,5
	TR	106,7
	ZZ	82,1
0707 00 05	TR	119,2
	ZZ	119,2
0709 90 70	MA	42,8
	TR	147,9
	ZZ	95,4
0805 10 20	AR	41,5
	BR	39,7
	CL	30,5
	MA	56,0
	TR	58,3
	ZA	54,3
	ZZ	46,7
0805 20 10	MA	70,9
	TR	79,7
	ZZ	75,3
0805 20 30, 0805 20 50, 0805 20 70, 0805 20 90	IL	84,4
	TR	84,8
	ZZ	84,6
0805 50 10	AR	52,9
	TR	49,1
	ZZ	51,0
0808 10 80	CA	112,8
	US	108,1
	ZZ	110,5
0808 20 50	CN	69,3
	ZZ	69,3

⁽¹⁾ Nomenclature of countries laid down by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

DECISIONS

COMMISSION IMPLEMENTING DECISION

of 15 December 2011

extending the derogation period for Romania to raise objections to shipments of certain waste to Romania for recovery under Regulation (EC) No 1013/2006 of the European Parliament and of the Council on shipments of waste

*(notified under document C(2011) 9191)***(Text with EEA relevance)**

(2011/854/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste ⁽¹⁾, and in particular the third and the fifth subparagraphs of Article 63(5) thereof,

Whereas:

- (1) Pursuant to Article 63(5) of Regulation (EC) No 1013/2006 Romania may raise objections to shipments of certain wastes for recovery for a period of time ending on 31 December 2011.
- (2) By letter of 1 June 2011 Romania requested to extend that period until 31 December 2015.
- (3) There is a need to ensure that environmental protection remains at high levels across the Union, in particular where the country of destination has no, or insufficient recovery capacity for certain types of waste. Romania should retain the possibility to object to certain undesired planned waste shipments destined for recovery onto its territory. The derogation regime applicable to Romania should be therefore extended until 31 December 2015.

- (4) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 39(1) of Directive 2008/98/EC of the European Parliament and of the Council ⁽²⁾,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 12 of Regulation (EC) No 1013/2006, the period during which the Romanian competent authorities may raise objections to shipments to Romania for recovery of the wastes listed in the second and the fourth subparagraphs of Article 63(5) of that Regulation in conformity with the grounds for objection laid down in Article 11 of that Regulation, shall be extended until 31 December 2015.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 15 December 2011.

For the Commission

Janez POTOČNIK

Member of the Commission

⁽¹⁾ OJ L 190, 12.7.2006, p. 1.

⁽²⁾ OJ L 312, 22.11.2008, p. 3.

COMMISSION IMPLEMENTING DECISION

of 15 December 2011

on a financial contribution from the Union towards certain measures to eradicate foot-and-mouth disease in wild animals in the south-east of Bulgaria in 2011-2012*(notified under document C(2011) 9225)***(Only the Bulgarian text is authentic)**

(2011/855/EU)

THE EUROPEAN COMMISSION,

Decision, Member States shall obtain a financial contribution towards the costs of certain measures to eradicate foot-and-mouth disease.

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

Having regard to Council Decision 2009/470/EC of 25 May 2009 on expenditure in the veterinary field ⁽¹⁾, and in particular Article 8(2), the second paragraph of Article 14(4), Article 20, Article 23, Article 31(2), Article 35(2) and Article 36(2) thereof,

Whereas:

(5) Outbreaks of foot-and-mouth disease occurred in Bulgaria in 2011 and cases of this disease were detected in susceptible wild animals. The authorities of Bulgaria were able to demonstrate through regular reporting of information on the development of the disease situation to the Standing Committee on the Food Chain and Animal Health and continuous submission of reports to the Commission and the Member States that they have efficiently implemented the control measures in the framework of Directive 2003/85/EC.

(1) Foot-and-mouth disease is a highly contagious viral disease in wild and domestic cloven-hoofed animals with a severe impact on the profitability of livestock farming causing disturbance to trade within the Union and export to third countries.

(6) The authorities of Bulgaria have therefore fulfilled all their technical and administrative obligations with regard to the measures provided for in Article 14(2) of Decision 2009/470/EC and Article 6 of Commission Regulation (EC) No 349/2005 ⁽³⁾.

(2) In the event of an outbreak of foot-and-mouth disease, there is a risk that the disease agent spreads to other holdings keeping animals of susceptible species within the affected Member State, but also to other Member States and to third countries through movements of live susceptible animals or their products.

(7) In accordance with Article 85(3) of Directive 2003/85/EC, as soon as the competent authority of Bulgaria had a confirmation of the primary case of foot-and-mouth disease in wild animals, it applied the measures provided for in Part A of Annex XVIII to the Directive in order to reduce the spread of disease.

(3) Council Directive 2003/85/EC of 29 September 2003 on Community measures for the control of foot-and-mouth disease repealing Directive 85/511/EEC and Decisions 89/531/EEC and 91/665/EEC and amending Directive 92/46/EEC ⁽²⁾ sets out measures which in the event of an outbreak are to be implemented by Member States as a matter of urgency to prevent further spread of the virus.

(8) Due to the occurrence of foot-and-mouth disease in areas shared between wild animals and susceptible domestic cloven-hoofed animals, for the first time a Member State drew up a plan for the eradication of foot-and-mouth disease in wild animals in the area defined as infected and specified the measures applied on the holdings in that area in accordance with Part B of Annex XVIII to Directive 2003/85/EC.

(4) Decision 2009/470/EC lays down the procedures governing the financial contribution from the Union towards specific veterinary measures, including emergency measures. Pursuant to Article 14(2) of that

(9) On 4 April 2011, within 90 days following the confirmation of foot-and-mouth disease in wild animals, Bulgaria submitted a plan for the eradication of foot-and-mouth disease in wild animals in parts of the regions of Burgas, Yambol and Haskovo.

⁽¹⁾ OJ L 155, 18.6.2009, p. 30.

⁽²⁾ OJ L 306, 22.11.2003, p. 1.

⁽³⁾ OJ L 55, 1.3.2005, p. 12.

- (10) Following evaluation by the Commission of the plan submitted by Bulgaria Commission Implementing Decision 2011/493/EU of 5 August 2011 approving the plan for the eradication of foot-and-mouth disease in wild animals in Bulgaria ⁽¹⁾ was adopted.
- (11) In accordance with Article 75 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽²⁾ and Article 90(1) of Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities ⁽³⁾, the commitment of expenditure from the Union's budget shall be preceded by a financing decision adopted by the institution or the authorities to which powers have been delegated, setting out the essential elements of the action involving the expenditure.
- (12) It is necessary to establish the level of Union's financial contribution to the costs incurred by Bulgaria for the implementation of certain elements of the approved eradication plan for foot-and-mouth disease in wild animals in Bulgaria, taking also into account the particular epidemiological situation as regards foot-and-mouth disease at the South-East Balkans.
- (13) Urgently needed surveillance activities, including improvements of the National Reference Laboratory, one of the very few laboratories in the entire region with sufficient experience in diagnosing foot-and-mouth disease, and the veterinary information system to integrate surveillance data with movement controls, cleansing and disinfection measures and information campaigns to the public should be financed at an established rate under the present Decision. These actions will increase the knowledge of the Union for managing such cases in the future.
- (14) For financial control purposes, Articles 9, 36 and 37 of Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ⁽⁴⁾ are applicable.
- (15) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DECISION:

Article 1

1. A financial contribution from the Union may be granted to Bulgaria towards the costs incurred by this Member State in taking measures pursuant to Article 8, Article 14(4)(c), Article 19, Article 22, Article 31(1), Article 35(1) and Article 36(1) of Decision 2009/470/EC to control and eradicate foot-and-mouth disease in wild animals in the south-east of Bulgaria in 2011 in accordance with the eradication plan approved by Decision 2011/493/EU.

The first paragraph constitutes a financing decision in the meaning of Article 75 of the Financial Regulation.

2. The total amount of the Union contribution shall not exceed EUR 890 000.

3. Only costs incurred in carrying out the measures detailed in the Annex between 4 April 2011 and 3 April 2012 and paid by Bulgaria before the 5 August 2012, shall be eligible for co-financing by means of a financial contribution by the Union at the maximum rate for the specific activities indicated in the Annex.

Article 2

1. The expenditure submitted by Bulgaria for a financial contribution by the Union shall be expressed in euro and shall exclude value added tax and all other taxes.

2. Where the expenditure of Bulgaria is in a currency other than euro, Bulgaria shall convert it into euro by applying the most recent exchange rate set by the European Central Bank prior to the first day of the month in which the application is submitted by the Member State.

Article 3

1. The financial contribution by the Union for the implementation of the plan referred to in Article 1 shall be granted provided that Bulgaria:

- (a) implements the eradication plan referred to in Article 1 effectively and in accordance with the relevant provisions of Union law, including Directive 2003/85/EC, and rules on competition and on the award of public contracts;
- (b) forwards to the Commission by 31 January 2012 at the latest an intermediate report on the technical execution of the eradication plan, in accordance with paragraph 5 of Part B of Annex XVIII to Directive 2003/85/EC, accompanied by an intermediate financial report covering the period from 4 April 2011 to 31 December 2011;

⁽¹⁾ OJ L 203, 6.8.2011, p. 32.

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ OJ L 357, 31.12.2002, p. 1.

⁽⁴⁾ OJ L 209, 11.8.2005, p. 1.

(c) forwards to the Commission by 15 September 2012 at the latest a final report on the technical execution of the eradication plan accompanied by justifying evidence as to the costs paid by Bulgaria and the results attained during the period from 4 April 2011 to 3 April 2012;

(d) does not submit further requests for other contributions from the Union for the measures detailed in the Annex, and has not previously submitted such requests.

2. Where Bulgaria does not comply with paragraph 1, the Commission may reduce the financial contribution by the Union having regard to the nature and gravity of the infringement and to the financial loss for the Union.

Article 4

1. Bulgaria shall ensure that the competent authority keeps for a period of seven years a certified copy of the supporting documents relating to the activities receiving the Union's

financial contribution in accordance with Article 1, in particular invoices, salary statements, attendance records and documents relating to the shipment of samples and to missions.

2. Bulgaria shall record the expenditure submitted to the Commission in its cost accounting system and keep all original documents for seven years for audit purposes.

3. The supporting documents referred to in paragraph 1 shall be sent to the Commission on request.

Article 5

This Decision is addressed to the Republic of Bulgaria.

Done at Brussels, 15 December 2011.

For the Commission

John DALLI

Member of the Commission

Cost of the measures implemented between 4 April 2011 and 3 April 2012 in accordance with the plan for the eradication of foot-and-mouth disease in susceptible wild animals in the south-east of Bulgaria, as referred to in Article 1

Activity	Action in approved plan	Specification	Number of units	Cost per unit (EUR)	Total amount (EUR)	Percentage Union contribution (%)
1. Surveillance	1.1. Laboratory analysis domestic animals	Test: ELISA NSP	2 000	3,00	6 000	100
		Test: ELISA antibodies — Type 'O'	21 024	3,50	73 584	100
		RT-PCR	2 000	15,00	30 000	100
		ELISA Ag	2 000	10,00	20 000	100
	Subtotal				129 584	
	1.2. Sampling domestic animals	Vacutainers	21 024	0,50	10 512	100
		Organ sample tubes	2 000	0,50	1 000	100
	Subtotal				11 512	
	1.3. Laboratory analysis wild animals	Test: ELISA NSP	480 (282)	3,00	1 440	100
		Test: ELISA antibodies — Type 'O'	480 (282)	3,50	1 680	100
		RT-PCR	400 (282)	15,00	6 000	100
		ELISA Ag	400	10,00	4 000	100
	Subtotal				13 120	
	1.4. Sampling wild animals	Vacutainers	282	0,50	141	100
		Organ sample tubes	200	0,50	100	100
	Subtotal				241	
	1.5. Trapping wild animals	Traps for wild boar	7	500,00	3 500	100

Activity	Action in approved plan	Specification	Number of units	Cost per unit (EUR)	Total amount (EUR)	Percentage Union contribution (%)
	1.6. Targeted hunting and trapping of wild animals and of unowned domestic animals	Man power (salary per day)	4 650	22,00	102 300	100
		Bullets	400	2,00	800	100
		Other costs	153	50,00	7 650	100
	1.7. Other costs: collection and transport of samples to the laboratory domestic + wild animals	Weekly transport	52	100,00	5 200	100
	Subtotal				119 450	
	1.8. Clinical examination of domestic animals herds: — taskforce, including sampling, traceability checks and online update of central database, 3 teams of four experts	Manpower (salaries + DSA/overnight) per month and expert	12 (365 + 700)	1 065,00	153 360	100
		Protective clothes	6 240	5,00	31 200	100
		Other costs: transport by rental car	3	9 000,00	27 000	100
		Access to central database real time online:				
		by high-speed laptops with sufficient memory and GPS device	3	1 000,00	3 000	100
		by mobile phones	3	500,00	1 500	100
	Subtotal				216 060	
2. Cleansing and disinfection	2.1. Cleaning and disinfection	Disinfection road posts (construction)	16	200,00	3 200	100
		Disinfection road posts (maintenance)	17	200,00	3 400	100
		Disinfection of the cars of the taskforce	3	200,00	600	100
	Subtotal				7 200	
3. Upgrade of National Reference Laboratory	3.1. Strengthening the NRL capacity as regards FMD	Machinery, equipment and consumables			128 000	100
	Subtotal				128 000	

Activity	Action in approved plan	Specification	Number of units	Cost per unit (EUR)	Total amount (EUR)	Percentage Union contribution (%)
4. Veterinary information system	4.1. Database (VetIS) upgrade and integrating the laboratory data system	Hardware, software and programming			957 000	25
	Subtotal				239 250	
5. Information campaign	5.1. Information campaign	12 meetings per year and area, brochures and other info materials	36	500,00	18 000	100
	Subtotal				18 000	
	Total				882 417	

RECOMMENDATIONS

COMMISSION RECOMMENDATION

of 15 December 2011

regarding relief for double taxation of inheritances

(2011/856/EU)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 292 thereof,

Whereas:

- (1) Most Member States apply taxes upon the death of a person, notably inheritance and estate taxes while some Member States may tax inheritances and estates under other tax headings, such as income. All taxes applied upon the death of a person are hereafter called inheritance taxes.
- (2) Most Member States that apply inheritance taxes also apply taxes to gifts between living persons.
- (3) Member States may tax inheritances on the basis of varying 'connecting' factors. They may do so on the basis of a personal link such as the residence, domicile or nationality of the deceased, or the residence, domicile or nationality of the heir, or both. Some Member States may apply more than one of these factors or may apply anti-abuse measures that entail an extended concept of domicile or residence for tax purposes.
- (4) In addition to taxing on the basis of a personal link, Member States may apply inheritance tax to assets located in their jurisdictions. Tax may be applied on this basis even if neither the deceased nor the heir has a personal link with the country of location.
- (5) Increasing numbers of citizens of the Union are moving during their lifetimes from one country to another within the Union to live, study, work and retire, and are purchasing property and investing in assets in countries other than their home countries.
- (6) If these cases result in inheritances across borders upon the death of an individual, more than one Member State may have the right to apply inheritance taxes to those bequests.
- (7) Member States have few bilateral conventions to relieve double or multiple taxation of inheritances.
- (8) Most Member States provide, through legislation or administrative practices adopted unilaterally at national level, for double taxation relief for foreign inheritance taxes.
- (9) However, those national systems of relief for foreign inheritance tax generally have limitations. In particular they may have a limited scope as regards the taxes and persons covered. They may not allow credit for previously paid gift taxes on the same inheritance or for taxes applied at local or regional rather than national level, or for all taxes levied by other countries upon death. They may only grant relief for foreign taxes paid on certain foreign property. They may not grant relief in respect of foreign tax on a property situated in a country other than that of the heir or deceased. They may exclude foreign tax on assets located within the territory of the Member State granting relief. The national systems of relief may also fail because they do not have regard to mismatches with inheritance tax rules in other Member States, particularly regarding what is to be considered as a local compared to a foreign asset, and regarding the timing of the transfer of assets and the date when tax is due. Finally, tax relief may be subject to the discretion of the competent authority and may not, therefore, be guaranteed.
- (10) The absence of appropriate ways of relieving cumulative taxation of inheritances may lead to overall levels of taxation that are appreciably higher than those applicable in situations that are purely internal to one or other of the Member States involved.
- (11) This may hinder EU citizens from benefiting fully from their right to move and operate freely across borders within the Union. It may also create difficulties for the transfer of small businesses on the death of owners.

- (12) While revenues from inheritance taxes represent a relatively low share of the overall tax revenue of Member States, and cross-border cases alone account for far less, double taxation of inheritances may have a major impact on the individuals affected.
- (13) Double taxation of inheritances is not currently being resolved comprehensively at national or bilateral level, or on the basis of Union law. In order to ensure the smooth functioning of the internal market a more comprehensive system for granting relief for double inheritance tax in cross-border cases should be encouraged.
- (14) An order of priority of taxing rights or, conversely, of granting relief should be provided in cases where two or more Member States apply inheritance taxes to the same inheritance.
- (15) As a general rule, and in line with the practice predominantly followed at international level, Member States in which immovable property and business property of a permanent establishment is situated should, as the State with the closest link, have the primary right to apply inheritance tax to such property.
- (16) Since movable property that is not the business property of a permanent establishment can easily shift location, its link to the Member State where it happens to be located at the time of death is, in general, considerably less close than the personal links that the deceased or the heir may have with another Member State. The Member State where such movable property is situated should, therefore, exempt the property from its inheritance taxation if such taxation is applied by the Member State with which the deceased and/or the heir has a personal link.
- (17) Inheritances have often been accumulated over the lifetime of the deceased. Moreover, the assets contained in an inheritance are more likely to be located in the Member State to which the deceased has personal links than in the Member State to which the heir has such links, if different. When taxing inheritances on the basis of personal links to their territory, a majority of Member States refers to the links of the deceased rather than to those of the heir, albeit several also or only tax if the heir has a personal link to their territory. Because of the said nature and importance of the personal links of the deceased as well as for practical reasons, double taxation due to the fact that the deceased and the heir have personal links to different Member States should be relieved by the Member State to which the heir has personal links.
- (18) Conflicts of personal links to several Member States could be solved on the basis of a mutual agreement procedure involving tie-breaker rules to determine the closest personal link.
- (19) Since the timing for the application of inheritance tax may differ in the Member States involved and cases with cross-border elements may take significantly longer to be resolved compared to domestic inheritance tax cases due to the necessity of dealing with more than one legal and/or tax system, Member States should allow claims for tax relief for a reasonable period of time.
- (20) This Recommendation promotes the fundamental rights recognised in particular by the Charter of Fundamental Rights of the European Union, such as the right to property (Article 17), which specifically guarantees the right to bequeath lawfully acquired possession, freedom to conduct business (Article 16) and EU citizens' freedom to move freely within the EU (Article 45),
- HAS ADOPTED THIS RECOMMENDATION:
1. Subject matter
 - 1.1. This Recommendation sets out how Member States can apply measures, or improve existing measures, to relieve double or multiple taxation caused by the application of inheritance taxes by two or more Member States (hereinafter 'double taxation').
 - 1.2. This Recommendation relates by analogy to gift taxes, where gifts are taxed under the same or similar rules as inheritances.
 2. Definitions

For the purpose of this Recommendation the following definitions apply:

 - (a) 'inheritance tax' means any tax levied at national, federal, regional, or local level upon death, irrespective of the name of the tax, of the manner in which the tax is levied and of the person to whom the tax is applied, including in particular estate tax, inheritance tax, transfer tax, transfer duty, stamp duty, income and capital gains tax;
 - (b) 'tax relief' means a provision contained in legislation and/or general administrative instructions or guidance whereby a Member State grants relief for inheritance tax paid in another Member State, by crediting the foreign tax against tax due in that Member State, by exempting the inheritance or parts of it from taxation in that Member State in recognition of the foreign tax paid or by otherwise refraining from the imposition of inheritance tax;

(c) 'assets' means any movable and/or immovable property and/or rights that are subject to inheritance tax;

(d) 'personal link' refers to the link of a deceased or heir with a Member State, which may be based on domicile, residence, permanent home, centre of vital interests, habitual abode, nationality or centre of effective management;

For the purposes of point (a) previously paid gift tax on the same asset is considered as inheritance tax for the purposes of granting tax credit.

The terms 'permanent establishment', 'immovable property', 'movable property', 'resident', 'domicile/domiciled', 'national/nationality', 'habitual abode', and 'permanent home' have the meaning applicable under the domestic law of the Member State applying the term.

3. General objective

The recommended measures aim at resolving cases of double taxation, so that the overall level of tax on a given inheritance is no higher than the level that would apply if only the Member State with the highest tax level among the Member States involved had tax jurisdiction over the inheritance in all its parts.

4. Provision of tax relief

When applying inheritance taxes, Member States should grant tax relief in accordance with points 4.1 to 4.4.

4.1. Tax relief in respect of immovable property and movable property of a permanent establishment

When applying inheritance taxes, a Member State should allow tax relief for inheritance tax applied by another Member State on the following assets:

- (a) immovable property situated in that other Member State;
- (b) movable property which is the business property of a permanent establishment situated in that other Member State.

4.2. Tax relief in respect of other kinds of movable property

In respect of movable property other than business property as referred to in paragraph 4.1(b), a Member

State with which neither the deceased nor the heir has a personal link should refrain from applying inheritance tax provided that such tax is applied by another Member State by reason of the personal link of the deceased and/or the heir to that other Member State.

4.3. Tax relief in cases where the deceased had a personal link to a Member State other than that to which the heir has a personal link

Subject to paragraph 4.1, in cases where more than one Member State can apply taxation to an inheritance on the basis that a deceased had personal links with one Member State and the heir has personal links with another Member State, then the second Member State should give tax relief for the tax paid on the inheritance in the Member State with which the deceased had personal links.

4.4. Tax relief in cases of multiple personal links of a single person

Where, on the basis of provisions of different Member States, a person is deemed to have a personal link with more than one taxing Member State, then the competent authorities of the Member States concerned should determine through mutual agreement, in accordance with the procedure set out in point 6 or otherwise, the Member State that should grant tax relief if inheritance tax is applied in a State with which the person has a closer personal link.

4.4.1. A closer personal link of an individual could be determined as follows:

- (a) he could be deemed to have a closer personal link with the Member State in which he has a permanent home available to him;
- (b) if the Member State referred to in (a) does not tax or if the individual has a permanent home available to him in more than one Member State, he could be deemed to have a closer personal link with the Member State with which his personal and economic relations are closer (centre of vital interests);
- (c) if the Member State referred to in (b) does not tax or if the Member State in which the individual has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in any Member State, he could be deemed to have a closer personal link with the Member State in which he has an habitual abode.

(d) if the Member State referred to in (c) does not tax or if the individual has an habitual abode in more than one Member State or in no Member State, he could be deemed to have a closer personal link with the Member State of which he is a national.

4.4.2. In the case of a person other than an individual, such as a charity, its closer personal link could be deemed to be with the Member State in which its place of effective management is situated.

5. Timing of application of the tax relief

Member States should allow tax relief for a reasonable period of time, e.g. 10 years from the time limit by which inheritance taxes that they apply have to be paid.

6. Mutual agreement procedure

Where necessary in order for the general objective set out in point 3 to be attained, Member States should operate a mutual agreement procedure to deal with any disputes connected with double taxation, including conflicting definitions of movable and immovable property or of the location of assets or the determination of the Member State which should provide tax relief in a given case.

7. Follow-up

7.1. Member States should continue working on possible ways to improve the cooperation of tax authorities, including at local and regional level, in order to assist taxpayers who are subject to double taxation.

7.2. Member States should also adopt a coordinated position in discussions at the Organisation for Economic Cooperation and Development (OECD) on inheritance taxes.

7.3. The Commission will follow up on the Recommendation with Member States and publish a report on the state of play of cross-border relief for inheritance taxes within the Union three years after the adoption of the Recommendation.

8. Addressees

This Recommendation is addressed to the Member States.

Done at Brussels, 15 December 2011.

For the Commission
Algirdas ŠEMETA
Member of the Commission

CORRIGENDA

Corrigendum to Commission Implementing Decision 2011/851/EU of 12 December 2011 on an additional Union financial contribution for 2006 and 2007 to cover expenditure incurred by Portugal for the purpose of combating *Bursaphelenchus xylophilus* (Steiner et Buhner) Nickle et al. (pinewood nematode)

(Official Journal of the European Union L 335 of 17 December 2011)

In the title on the cover page and on page 107, and in the signature on page 108:

for: '12 December 2011',

read: '15 December 2011'.

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