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REGULATION (EEC) No 1537/71 OF THE COUNCIL

of 12 July 1971

amending Regulation (EEC) No 204/69 laying down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 120/67/EEC[1] of 13 June 1967 on the common organisation of the market in cereals, as last amended by Regulation (EEC) No 2434/70,[2] and in particular Article 16 (5) thereof;

Having regard to Council Regulation No 122/67/EEC[3] of 13 June 1967 on the common organisation of the market in eggs, as last amended by Regulation (EEC) No 436/70,[4] and in particular the fourth subparagraph of Article 9 (2) thereof;

Having regard to Council Regulation No 359/67/EEC[5] of 25 July 1967 on the common organisation of the market in rice, as last amended by Regulation (EEC) No 2434/70, and in particular Article 17 (5) thereof;

Having regard to Council Regulation No 1009/67/EEC[6] of 18 December 1967 on the common organisation of the market in sugar, as last amended by Regulation (EEC) No 1253/70,[7] and in particular the fifth subparagraph of Article 17 (2) thereof;

Having Regard to Council Regulation (EEC) No 804/68[8] of 27 June 1968 on the common organisation of the market in milk and milk products, as last amended by Regulation (EEC) No 1253/70, and in particular Article 17 (3) thereof;

Having regard to the proposal from the Commission;

Whereas Article 2 of Council Regulation (EEC) No 204/69[9] of 28 January 1969 laying down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds, as last amended by Regulation (EEC) No 1253/70, lays down rules for calculating the refund on exports of goods according to the basic products used in their manufacture; whereas these rules should be amplified to cover cases where a basic product used—in particular after processing—in the form of an intermediate product in the manufacture of a certain type of goods is, depending on the nature of that intermediate product, subject to different rates of refund;

Whereas Article 3 (3) of Regulation (EEC) No 204/69 provides, for ease of administration, that, for certain goods of simple and relatively constant composition, listed in Annex C to that Regulation, the quantity of basic products to be taken in calculating the amount of the export refund shall be that shown in that Annex against each of those goods; whereas experience has shown that the fixed quantities of basic products shown against certain goods listed in Annex C do not always suit the varying conditions under which these goods are manufactured; whereas, in order to determine the export refund on these goods accurately, the amount should be calculated on the basis of the quantities actually used in the manufacture of the goods, which should therefore be listed in Annex B;

Whereas Article 8 (1) of Regulation (EEC) No 204/69 provides that the party concerned must, when exporting the goods referred to in that Regulation, declare the quantities of basic products, of products processed from such products, or of products assimilated to the first two categories under Article 1 (2) of that Regulation, which have been used in the manufacture of these goods; whereas it provides, in

[1] OJ No 117, 19.6.1967, p. 2269/67.
[2] OJ No L 262, 3.12.1970, p. 1.
[3] OJ No 117, 19.6.1967, p. 2293/67.
[4] OJ No L 55, 10.3.1970, p. 1.
[5] OJ No 174, 31.7.1967, p. 1.
[6] OJ No 308, 18.12.1967, p. 1.
[7] OJ No L 143, 1.7.1970, p. 1.
[8] OJ No L 148, 28.6.1968, p. 13.
[9] OJ No L 29, 5.2.1969, p. 1.

addition, that the competent authorities shall take all necessary measures to verify the accuracy of that declaration;

Whereas many goods, manufactured by an undertaking under clearly defined technical conditions and having constant characteristics and quality, follow a regular export pattern; whereas to ease export formalities a simplified inspection procedure should be adopted for such goods whereby the manufacturer communicates to the competent authority such information as the latter considers necessary concerning the conditions of manufacture of the goods.

Whereas it is not always possible for the exporter, particularly if he is not the manufacturer, to know the precise quantities of basic products, of products processed from such products or of assimilated products which have been used in the manufacture of his goods, and whereas, therefore, the exporter is not always able to make a declaration of these quantities; whereas, moreover, the authorities responsible for checking the exporter's declaration may not, in some cases, possess sufficient evidence to enable them to accept the declaration; whereas these situations are particularly likely to arise when the goods to be exported have been manufactured in a Member State other than the exporting State; whereas, therefore, the competent authorities of the exporting Member State should be able, if necessary, to obtain directly from the competent authorities of the other Member States all the information which is available to the latter authorities concerning the conditions of manufacture of the goods;

Whereas it is moreover necessary to provide another method of calculating the refund which the party concerned may ask to be adopted, when he cannot make the required declaration or when the competent authorities are unable for want of sufficient evidence to accept his declaration; whereas such a method, restricted to certain goods exported unaltered, may be based on a chemical analysis of the goods and applied in accordance with the table at Annex D to Regulation (EEC) No 204/69;

Whereas there should be uniform application throughout the Community of the provisions relating to the granting of refunds for goods not covered by Annex II to the Treaty; whereas to this end each Member State should inform the other Member States, through the Commission, of the controls it intends to apply in its territory for the various types of goods exported;

Whereas the opportunity of the present amendment to Regulation (EEC) No 204/69 should be taken to change the wording of Annex A in respect of tariff sub-heading No ex 04.05 B I to that of Article 1 (1) of Regulation No 122/67/EEC;

HAS ADOPTED THIS REGULATION:

Article 1

The following shall be added to Article 2 of Regulation (EEC) No 204/69:

'When, in accordance with Article 4 (3), different refund rates may be fixed for a particular basic product listed in Annex A, a separate amount shall be calculated for each of the quantities of the basic product for which there is a different refund rate.

When one commodity is used in the manufacture of another commodity, the refund rate to be taken in calculating the amount applying to each of the basic products listed in Annex A from which the first commodity was manufactured, or considered to have been manufactured pursuant to Article 1 (2), shall be the rate applicable when that commodity is exported unaltered.'

Article 2

1. The following shall be substituted for the first sentence of the first subparagraph of Article 3 (1) of Regulation (EEC) No 204/69:

'1. In respect of the goods listed in Annex B, the quantity of each of the basic products listed in Annex A to be taken in calculating the amount of the refund shall, except where the second subparagraph of Article 8 (2) applies, be determined as follows:'

2. The following shall be substituted for the last section of subparagraph (c) of Article 3 (1) of Regulation (EEC) No 204/69:

'the quantity, to be determined on the basis of the quantity of the product actually used in the manufacture of the goods exported, shall be equal, for each of the basic products in question listed in Annex A and subject to the provisions of paragraph 3, to the quantity established by the competent authorities in accordance with Article 8 (1), account being taken, where appropriate, of the special rules for calculation, equivalence ratios and coefficients referred to in (b).'

3. The following shall be added to Article 3 (2) of Regulation (EEC) No 204/69:

'The quantities of products actually used, within the meaning of the preceding subparagraph, shall be determined for each type of goods exported. However, in the case of regular exports relating to goods manufactured by a particular undertaking under clearly defined technical

conditions and having constant characteristics and quality, the quantities may, by agreement with the competent authorities, be determined either from the manufacturing formula for the goods in question or from the average quantities of products used over a specified period in the manufacture of a given quantity of those goods. The quantities of products thus determined shall remain the basis of calculation so long as there is no change in the conditions under which the goods in question are manufactured.'

Article 3

The following shall be substituted for Article 8 of Regulation (EEC) No 204/69:

'1. When goods are exported, the party concerned must declare the quantities of basic products listed in Annex A, of products derived from the processing thereof, or of products assimilated in accordance with Article 1 (2) to one or other of the first two categories, which have actually been used, within the meaning of Article 3 (2), in the manufacture of those goods.

The party concerned shall, in support of his declaration, supply the competent authorities with all documents and information which the latter consider relevant.

The competent authorities shall verify the accuracy of the declaration made to them by any appropriate means.

At the request of the competent authorities of the Member State on whose territory the customs export formalities are carried out, the competent authorities of the other Member States shall communicate to them all information at their disposal needed to permit the declaration made by the party concerned to be verified.

2. Where the party concerned is unable, for lack of sufficient information regarding conditions of manufacture of the goods to be exported, to draw up the declaration mentioned in the first subparagraph of paragraph 1 or where, for lack of sufficient evidence, the competent authorities are unable to accept the declaration made to them, the party concerned shall not be entitled to a refund.

However, if the goods to be exported are listed in column 2 of Annex D, the party concerned shall, at his express request, be granted a refund, the nature and quantity of the basic products listed in Annex A taken for the calculation of which being determined from an analysis of the goods to be exported and the table at Annex D. The analysis shall be carried out by the competent authorities or by a laboratory appointed by them.

Where the party concerned has made the declaration provided for in the first subparagraph of paragraph 1, his express request provided for in the second subparagraph of paragraph 2 shall cancel his declaration.

3. Paragraphs 1 and 2 shall not apply to exports of goods listed in Annex C other than goods manufactured under the conditions referred to in the second subparagraph of Article 3 (3) and penicillins falling within sub-heading No 29.44 A of the Common Customs Tariff.

4. When goods are analysed in pursuance of this Article, the methods of analysis shall be those applied for the Common Customs Tariff classification of similar goods which are imported into the Community.

5. The quantities of goods exported and the quantities of the products referred to in the first subparagraph of paragraph 1 shall be entered on the document certifying exportation. However, where the second subparagraph of paragraph 2 applies, there shall be entered, instead of the latter quantities, the quantities of basic products shown in column 4 of Annex D corresponding to the results of the analysis of the goods exported.

6. For the purpose of applying paragraph 1, each Member State shall inform the Commission of the controls which it applies on its territory for the various kinds of goods exported, such as analysis of the goods, control of the products to be used in the manufacture of the goods and inspection of the process of manufacture. The Commission shall inform the other Member States thereof.'

Article 4

The following shall be substituted for the 'Description of basic products' against tariff sub-heading No ex 04.05 B I in Annex A to Regulation (EEC) No 204/69:

'Eggs not in shell and egg yolks, suitable for human consumption, fresh, preserved, dried, not sweetened.'

Article 5

Annexes I and II to this Regulation shall be substituted for Annexes B and C to Regulation (EEC) No 204/69.

Article 6

Annex III to this Regulation shall be added to Regulation (EEC) No 204/69 as Annex D.

Article 7

This Regulation shall enter into force on 1 August 1971.

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

Done at Brussels, 12 July 1971.

For the Commission

The President

M. PEDINI

ANNEX I

CCT heading No	Description of goods
17.04	Sugar confectionery, not containing cocoa:
	B. Chewing gum
	C. White chocolate
	D. Other
18.06	Chocolate and other food preparations containing cocoa
19.01	Malt extract
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):
	A. Obtained from maize
	ex B. Obtained from rice:
	— Other than 'puffed rice'
	C. Other
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit

CCT heading No	Description of goods
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof: A. Roasted chicory and other roasted coffee substitutes: II. Other (than roasted chicory) B. Extracts, essences and concentrates of the products described under sub-heading A: II. Other (than extracts of roasted chicory)
ex 21.05	Liquid soups and broths
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: ex I. Maize: — In ear form ex II. Rice: — Other than pre-cooked rice III. Other B. Ravioli, macaroni, spaghetti, and similar products, not stuffed, cooked; the foregoing preparations, stuffed whether or not cooked C. Ice-cream (not including ice-cream powder) and other ices D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes E. Cheese fondues ex F. Other, containing sugar (sucrose or invert sugar), milk products, cereals, rice or products obtained from cereals or rice
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: ex A. Not containing milk or milkfats — Containing sugar (sucrose or invert sugar) B. Other
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: C. Spirituous beverages: ex V. Other, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)

CCT heading No	Description of goods
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methyl glucosides
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex A. Saturated acyclic monocarboxylic acids: — Esters of mannitol or of sorbitol ex B. Unsaturated acyclic monocarboxylic acids: — Esters of mannitol or of sorbitol
29.15	Polycarboxylic acid and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Acyclic polycarboxylic acids: ex V. Other: — Itaconic acid, its salts and esters
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters IV. Citric acid and its salts and esters V. Gluconic acid and its salts and esters ex VIII. Other: — Glyceric acid, glycolic acid, saccharonic acid, isosaccharonic acid, heptasaccharonic acid, and their salts and esters
29.35	Heterocyclic compounds; nucleic acids: ex T. Other: — Anhydric compounds of mannitol or sorbitol (for example, sorbitans), excluding maltol and isomaltol
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42: ex B. Other: — Sorbose, and its salts and esters
29.44	Antibiotics: ex A. Penicillins requiring for their manufacture, per kilogramme, a quantity of white sugar not exceeding 15·3 kilogrammes

CCT heading No	Description of goods
35.01	Casein, caseinates and other casein derivatives: casein glues:
	B. Casein glues
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
ex 35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of one kilogramme:
	— Based on emulsions of sodium silicate
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:
	A. Prepared glazings and prepared dressings:
	I. With a basis of amylaceous substances
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, residual products of the chemical or allied industries, not elsewhere specified or included:
	R. Foundry core binders based on synthetic resins
	ex T. Other:
	— Sorbitol cracking products
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):
	ex C. Other:
	— Adhesives based on resin emulsions
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:
	ex B. Other, except linoxyn

ANNEX II

(Per 100 kg of goods)

CCT heading No	Description of goods	Common wheat	Durum wheat	Maize	Husked rice	Milled rice	Barley	White sugar	Molasses	Skimmed milk powder (PG 2)	Eggs in shell
		kg	kg	kg	kg	kg	kg	kg	kg	kg	kg
19.03	Macaroni, spaghetti and similar products:										
	A. Containing eggs and having an ash content (by weight) referred to dry matter[1]:										
	— Of less than 0·95%		167[2]								s
	— Of not less than 0·95% but less than 1·30%		150[2]								s
	— Of not less than 1·30%		133[2]								s
	B. Other:										
	I. Containing no common wheat flour or meal and having an ash content (by weight) referred to dry matter:										
	— Of less than 0·95%		167								
	— Of not less than 0·95% but less than 1·30%		150								
	— Of not less than 1·30%		133								
	II. Other:										
	— Containing by weight less than 20% of common wheat flour or meal and having an ash content (by weight) referred to dry matter:										
	— Of less than 0·87%	33	134								
	— Of not less than 0·87% but less than 1·15%	33	117								
	— Of at least 1·15%	33	100								
	— Containing by weight 20% or more of common wheat flour or meal and having an ash content (by weight) referred to dry matter										
	— Of less than 0·75%	84	83								
	— Of not less than 0·75% but less than 0·93%	75	75								
	— Of not less than 0·93%	67	66								
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):										
	ex B. Obtained from rice:										
	— Puffed rice					165					

CCT heading No	Description of goods	Common wheat	Durum wheat	Maize	Husked rice	Milled rice	Barley	White sugar	Molasses	Skimmed milk powder (PG 2)	Eggs in shell
		kg	kg	kg	kg	kg	kg	kg	kg	kg	kg
21.06	Natural yeasts (active or inactive); prepared baking powders:										
	A. Active natural yeasts:										
	II. Bakers' yeast:										
	(a) Dried								425		
	(b) Other								125		
21.07	Food preparations not elsewhere specified or included:										
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared:										
	ex I. Maize:										
	— In grain form			100[4]							
	ex II. Rice:										
	— Pre-cooked rice[5]				174						
22.03	Beer made from malt										
	— Made from barley malt or wheat malt, without the addition of unmalted cereals, rice (or products derived from their processing) or sugar (sucrose or invert sugar)						per hl 26[6]				
	— Other						23[6]				
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:										
	C. Polyhydric alcohols:										
	II. Mannitol							106			
	III. Sorbitol:										
	(a) In aqueous solution:										
	1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content			172[7]							
	2. Other:										
	— Obtained from amylaceous products										
	— Obtained from sucrose							74[7]			
	(b) Other:										
	1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content			245							
	2. Other:										
	— Obtained from amylaceous products			245							
	— Obtained from sucrose							106			

CCT heading No	Description of goods	Common wheat	Durum wheat	Maize	Husked rice	Milled rice	Barley	White sugar	Molasses	Skimmed milk powder (PG 2)	Eggs in shell
		kg	kg	kg	kg	kg	kg	kg	kg	kg	kg
29.44	Antibiotics:										
	ex A. Penicillins the manufacture of which requires per kilogramme a quantity of white sugar exceeding 15·3 kilogrammes							1530			
35.01	Casein, caseinates and other casein derivatives; casein glues:										
	A. Casein									291	
	C. Other									[8]	
35.02	Albumins, albuminates and other albumin derivatives:										
	A. Albumins:										
	II. Other:										
	(a) Ovalbumin and lactalbumin										

[1] This content is to be determined by subtracting from the total ash content of the product the proportion of ash derived from the eggs incorporated, on the basis of 0·04% by weight of ash per 50 grammes of eggs in shell (or their equivalent in egg products).

[2] This quantity is reduced by 1·6 kilogrammes/100 kilogrammes per 50 grammes of eggs in shell (or their equivalent in other egg products) per kilogramme of pasta.

[3] 5 kilogrammes/100 kilogrammes per 50 grammes of eggs in shell (or their equivalent in other egg products) per kilogramme of pasta, all intermediate quantities being rounded to the next multiple of 50 grammes down.

[4] This quantity relates to maize grain of a moisture content of 12% by weight.

[5] Pre-cooked rice consists of milled rice grain which has been pre-cooked and partially dehydrated to facilitate final cooking.

[6] This quantity shall be understood to be calculated for beer of a strength between 11° and 13° Plato, both inclusive. For beer of a strength below 11° Plato, this quantity shall be reduced by 8% per degree Plato, the actual strength having first been rounded to the next degree down. For beer of a strength exceeding 13° Plato, this quantity shall be increased by 8% per degree Plato, the actual strength having first been rounded to the next degree up.

[7] This quantity shall be understood to be calculated for an aqueous solution of sorbitol with a dry matter content by weight of 70%. For aqueous solutions of sorbitol with a different dry matter content, this quantity shall be increased or reduced, as the case may be, in proportion to the actual dry matter content, and rounded to the next kilogramme down.

[8] A fixed quantity, on the basis of the casein used, at the rate of 291 kilogrammes of milk powder (PG 2) per 100 kilogrammes of casein.

[9] A quantity resulting from the application of the coefficient fixed for calculating the amount of the import charge.

ANNEX III

CCT heading No	Description of goods	Results of analysis of the goods	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
17.04	Sugar confectionery not containing cocoa:			
	B. Chewing gum	Sucrose (including invert sugar expressed as sucrose)	White sugar	1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
	C. White chocolate	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Whole milk powder (PG 3)	2. 3·85 kg per 1% by weight of milkfats
	D. Other	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Whole milk powder (PG 3)	2. 3·85 kg per 1% weight of milkfats
18.06	Chocolate and other food preparations containing cocoa:			
	A. Cocoa powder, not otherwise sweetened than by the addition of sucrose	Sucrose	White sugar	1 kg per 1% by weight of sucrose
	B. Ice-cream (not including ice-cream powder) and other ices	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Butter (PG 6)	2. 1·22 kg per 1% by weight of milkfats
	C. Chocolate and chocolate goods whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Whole milk powder (PG 3)	2. 3·85 kg per 1% by weight of milkfats
	D. Other	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Butter (PG 6)	2. 1·22 kg per 1% by weight of milkfats
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Whole milk powder (PG 3)	2. 3·85 kg per 1% by weight of milkfats

CCT heading No	Description of goods	Results of analysis of the goods	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Starch (or dextrin)	Maize (for starch-making)	1·83 kg per 1% by weight of anhydrous starch (or dextrin)
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Starch (or dextrin)	Maize (for starch-making)	1·83 kg per 1% by weight of anhydrous starch (or dextrin)
19.07	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit			
	A. Crispbread	Starch (or dextrin)	Rye	2·09 kg per 1% by weight of anhydrous starch (or dextrin)
	D. Other	Starch (or dextrin)	Common wheat (other than for starch-making)	2·00 kg per 1% by weight of starch (or dextrin)
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:			
	B. Other	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Starch (or dextrin)	2. Common wheat (other than for starch-making)	2. 2·00 kg per 1% by weight of anhydrous starch (or dextrin)
		3. Milkfats	3. Butter (PG 6)	3. 1·22 kg per 1% by weight of milkfats
21.07	Food preparations not elsewhere specified or included			
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:	Starch (or dextrin)	Common wheat (other than for starch-making)	2·00 kg per 1% by weight of anhydrous starch (or dextrin)
	C. Ice-cream (not including ice-cream powder) and other ices	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Butter (PG 6)	2. 1·22 kg per 1% by weight of milkfats
	F. Other	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Butter (PG 6)	2. 1·22 kg per 1% by weight of milkfats

CCT heading No	Description of goods	Results of analysis of the goods	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	1. Sucrose (including invert sugar expressed as sucrose)	1. White sugar	1. 1 kg per 1% by weight of sucrose (including invert sugar expressed as sucrose)
		2. Milkfats	2. Whole milk powder (PG 3)	2. 3·85 kg per 1% by weight of milkfats
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Starch (or dextrin)	Maize (for starch-making)	1·83 kg per 1% by weight of anhydrous starch (or dextrin)
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries			
	A. Prepared glazings and prepared dressings	Starch (or dextrin)	Maize (for starch-making)	1·83 kg per 1% by weight of anhydrous starch (or dextrin)
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid its salts and esters; linoxyn;			
	ex B. Other, excluding linoxyn	Starch (or dextrin)	Maize (for starch-making)	1·83 kg per 1% by weight of anhydrous starch (or dextrin)