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# REGULATION (EEC) No 2682/72 OF THE COUNCIL

## of 12 December 1972

**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 2429/72,[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 1261/72,[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 2429/72, 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 2429/72, and in particular the fifth subparagraph of Article 17 (2) thereof;

Having regard to Council Regulation No 804/68[7] of 27 June 1968 on the common organisation of the market in milk and milk products, as last amended by Regulation (EEC) No 1410/71,[8] and in particular Article 17 (3) thereof;

Having regard to the proposal from the Commission;

Whereas the regulations on the common organisation of the markets in the above sectors provide that, to the extent required to allow the agricultural products in question to be exported in the form of certain processed goods not listed in Annex II to the Treaty on the basis of world market quotations or prices for such products, the difference between such quotations or prices and prices in the Community may be covered by an export refund;

Whereas Regulation (EEC) No 204/69,[9] as last amended by Regulation (EEC) No 2429/72 laid 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; whereas the provisions of that Regulation have, however, been amended on numerous occasions and sometimes to a considerable extent; whereas in pursuit of clarity and efficient administration, the relevant regulations should now be recast by making certain detailed adjustments which experience has shown to be desirable;

Whereas the goods in question may be obtained directly from basic products, or from products derived from the processing thereof, or from products assimilated to one of those two categories; whereas in all these cases rules should be laid down for determining the amount of the export refund;

Whereas exporters should be able to know sufficiently far in advance the amount of the refund to which they may be entitled; whereas to that end, subject to the provisions of Article 16 of Regulation No 120/67/EEC and of the corresponding articles in the other regulations on the common organisation of

1 OJ No 117, 19.6.1967, p. 2269/67.
2 OJ No L 264, 23.11.1972, p. 1.
3 OJ No 117, 19.6.1967, p. 2293/67.
4 OJ No L 132, 18.6.1971, p. 1.
5 OJ No 174, 31.7.1967, p. 1.
6 OJ No 308, 18.12.1967, p. 1.
7 OJ No L 148, 28.6.1968, p. 13.
8 OJ No L 148, 3.7.1971, p. 3.
9 OJ No L 29, 5.2.1969, p. 1.

markets, that amount should be fixed for a period of one month; whereas the introduction of a system of advance fixing of refunds, provided that it is accompanied by the necessary safeguards, would serve that purpose;

Whereas account should be taken of the specific requirements of the industries producing the goods in question and the fact that the manufacture of those goods very often requires the use of several agricultural products on which the refund may be different; whereas the joint fixing of refunds should meet these cases;

Whereas the proportion of the above agricultural products in most exported goods is bound to vary; whereas the amount of the refund must therefore be determined on the basis of the quantities of those products actually used in the manufacture of exported goods; whereas, however, for certain goods of a simple and relatively constant composition the amounts of the refund should, for ease of administration, be determined on the basis of fixed quantities of agricultural products;

Whereas it is necessary to provide for a control system based on the principle that the exporter should declare to the competent authorities, each time that exportation takes place, the quantities of products used in the manufacture of the goods exported; whereas it is for the competent authorities to take any measures they consider necessary to verify the accuracy of such 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 a table drawn up for this purpose;

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 applies in its territory for the various types of goods exported;

Whereas to ensure correct application of the provisions in the regulations on the common organisation of markets relating to the granting of export refunds, such refunds should not be granted on products from third countries used in the manufacture of goods which are exported after having previously been in free circulation in the Community;

HAS ADOPTED THIS REGULATION:

*Article 1*

1. This Regulation lays down general rules for fixing and granting refunds applicable to exports of the basic products listed in Annex A (hereinafter called 'basic products'), of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with paragraph 2, when these various products are exported in the form of goods not covered by Annex II to the Treaty but listed, as the case may be:

— in Annex B to Regulation No 120/67/EEC,
— in the Annex to Regulation No 122/67/EEC,
— in Annex B to Regulation No 359/67/EEC,
— in the Annex to Regulation No 1009/67/EEC,
— in the Annex to Regulation (EEC) No 804/68.

These goods, listed in Annexes B and C to this Regulation, are hereinafter called 'goods'.

2. For the purposes of this Regulation:

(a) — potato starch falling within heading No 11.08 of the Common Customs Tariff,
— starch of roots and tubers falling within heading No 07.06 of the Common Customs Tariff,
— flour and meal falling within heading No 11.06 of the Common Customs Tariff

shall be assimilated to maize starch falling within heading No 11.08 of the Common Customs Tariff;

(b) liquid whey shall be assimilated to powdered whey meeting the description of the pilot product for Group 1 shown in Annex I to Council Regulation (EEC) No 823/68 of 28 June 1968 determining the groups of products and the special provisions for calculating levies on milk and milk products[1];

(c) — fresh milk, not concentrated or sweetened, with a milkfat content by weight not exceeding 0·1%,
— concentrated milk or cream, other than in powder or granules, without added sugar, with a milkfat content by weight of less than 0·5%,
— milk powder, without added sugar, with a milkfat content by wieght of less than 1·5%

shall be assimilated to milk powder meeting the description of the pilot product for Group No 2 shown in Annex I to Regulation (EEC) No 823/68;

(d) — milk or cream, fresh, not concentrated or sweetened, with a milkfat content by weight exceeding 0·1% and not exceeding 6%, and
— milk or cream in powder or granules, without added sugar, with a milkfat content by weight not less than 1·5%

shall be assimilated to milk powder meeting the description of the pilot product for Group No 3 shown in Annex I to Regulation (EEC) No 823/68;

(e) concentrated milk or cream, other than in powder or granules, without added sugar, with a milkfat content by weight not less than 0·5% shall be assimilated to concentrated milk meeting the description of the pilot product for Group No 4 shown in Annex I to Regulation (EEC) No 823/68;

(f) — fresh milk or cream, not concentrated or sweetened, with a milkfat content by weight exceeding 6%, and
— butter with a milkfat content by weight exceeding 82%

shall be assimilated to butter meeting the description of the pilot product for Group No 6 shown in Annex I to Regulation (EEC) No 823/68.

*Article 2*

The amount of the refund granted for the quantity, determined in accordance with Article 3, of each of the basic products exported in the form of the same type of goods, shall be obtained by multiplying this quantity by the rate of the refund on the basic product calculated per unit of weight in accordance with Article 4.

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

When goods are used in the manufacture of the goods exported, the refund rate to be taken in calculating the amount applying to each of the basic products, to products derived from the processing thereof, or to products assimilated to one of those two categories in accordance with Article 1 (2) which were used in the manufacture of the goods exported, shall be the rate applicable when the former goods are exported unaltered.

*Article 3*

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

(a) in the case of use, unprocessed, of a basic product or of an assimilated product, the quantity shall be that which is actually used in the manufacture of the exported goods, account being taken of the following conversion rates:
— 6·06 kg of the pilot product of Group No 1 shall correspond to 100 kg of liquid whey;

[1] OJ No L 151, 30.6.1968, p. 3.

— 8·62 kg of the pilot product of Group No 2 shall correspond to 100 kg of fresh milk, not concentrated or sweetened, with a milkfat content by weight not exceeding 0·1%;

— 26 kg of the pilot product of Group No 2 shall correspond to 100 kg of concentrated milk or cream, other than in powder or granules, without added sugar, with a milkfat content by weight of less than 0·5%;

— 3·85 kg of the pilot product of Group No 3 per 1% by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) (d) shall correspond to 100 kg of the milk product in question;

— 13·33 kg of the pilot product of Group No 4 per 1% by weight of milkfat contained in one of the milk products assimilated to that product in accordance with Article 1 (2) (e) shall correspond to 100 kg of the milk product in question;

— 1·22 kg of the pilot product of Group No 6 per 1% by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) (f) shall correspond to 100 kg of the milk product in question;

(b) in the case of use of a product covered by Annex II to the Treaty:

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

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

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

the quantity shall be that which is actually used in the manufacture of the exported goods, reduced to a quantity of basic product by applying, as the case may be, the special rules for calculation, equivalence ratios or coefficients fixed for determining the levies on imports of the products in question;

(c) in the case of use:

— either of a product not covered by Annex II to the Treaty derived from the processing of a product referred to in (a) or (b),

— or of a product derived from the mixture and/or the processing of several products referred to in (a) and/or (b), and/or products referred to in the preceding indent,

the quantity, to be determined on the basis of the quantity of the product actually used in the manufacture of the goods exported, shall be equal, for each of the basic products in question and subject to the provisions of paragraph 3, to the quantity established by the competent authorities in accordance with Article 8 (1). For the purpose of calculating this quantity the conversion rates referred to in Article 3 (1) (a) or, as the case may be, the special rules for calculation, equivalence ratios and coefficients referred to in (b) shall be applicable.

2. For the purposes of paragraph 1, the products used unprocessed in the manufacture of exported goods shall be considered as actually used. Where, during one of the stages of manufacture of such goods, a basic product is itself processed into another more elaborate basic product used at a later stage, only the latter basic product shall be considered as actually used.

The quantities of products actually used, within the meaning of the 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 these goods. The quantities of products thus determined shall remain the basis of calculation so long as there is no change in the conditions under which the goods in question are manufactured.

3. In respect of the goods listed in Annex C, the quantity of basic products to be taken in calculating the amount of the refund shall be that shown in that Annex against each of those goods.

However, where the goods in question have been manufactured partly from products covered by inward processing arrangements and partly from products satisfying the conditions laid down in Article 9 (2) of the Treaty, the quantity of basic products to be taken for calculating the refund to be granted in respect of the latter class of products shall be deter-

mined in accordance with the provisions of paragraphs 1 and 2.

4. If the Annexes to the Regulations referred to in Article 1 (1) are supplemented by the addition of further goods, those goods shall be considered, for the purposes of paragraphs 1, 2 and 3, as being listed in Annex B to this Regulation unless provision to the contrary is made by the Council acting in accordance with the voting procedure laid down in Article 43 (2) of the Treaty on a proposal from the Commission.

*Article 4*

1. The rate of the refund shall be fixed for each month per 100 kg of basic products.

However, the rate of the refund on poultry eggs in shell, fresh or preserved, and eggs not in shell and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, not sweetened, shall be fixed for the period taken for fixing the refunds on those products exported unprocessed.

2. The rate of the refund shall be determined with particular reference to:

(a) the average cost incurred by the processing industries in obtaining supplies of basic products on the Community markets and the prices ruling on the world market;

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

c) the need to ensure equality of competition between the industries which use Community products and those which use third country products under inward processing arrangements.

3. In fixing the rate of the refund account shall be taken, where appropriate, of production refunds, aids or other measures having equivalent effect applicable in all Member States, in accordance with the Regulation on the common organisation of the market in the product in question, to basic products or to assimilated products.

4. Where the world trade situation in casein falling within subheading No 35.01 A, in caseinates falling within subheading No 35.01 C and in ovalbumin falling within subheading ex No 35.02 A II (a) of the Common Customs Tariff or the specific requirements of certain markets so require, the refund may be varied according to destination.

*Article 5*

1. The rate of the refund shall be that applying on the day on which the goods are exported.

2. However, a system of fixing the rate of the refund in advance:

— shall be applied for basic products other than those falling within subheadings Nos 04.05 A I (b) and ex 04.05 B I,

— may be applied, in accordance with the procedure laid down in Article 17 of Regulation No 122/67/EEC, for basic products falling within subheading No 04.05 A I (b), exported in the form of ovalbumin falling within subheading No ex 35.02 A II (a) of the Common Customs Tariff.

In cases where the system of advance fixing of the rate of the export refund is applied, the benefit of which shall be dependent on the request of the person concerned being deposited before 13.00 hours, at the same time as the application for the certificate is made, the rate in force on the day of the lodging of the request for the certificate provided for in Article 6 shall be applied to exports to be effected during the period of validity of the certificate.

The rate of the refund calculated in the manner described in the preceding subparagraph shall be adjusted according to the rules applying to the advance fixing of the refunds on basic products exported unprocessed, except for the rules relating to the corrective amount laid down in Article 16 (4) of Regulation No 120/67/EEC and in Article 17 (4) of Regulation No 359/67/EEC.

However, with regard to barley exported in the form of beer, a corrective amount may be fixed by the Commission under the conditions laid down in Article 16 (4) of Regulation No 120/67/EEC.

Where, during the period of validity of a certificate as referred to in Article 6, measures are taken with a view either to making a basic product available at a reduced price to the manufacturers of certain goods, or to altering or abolishing existing provisions, the rate of the refund fixed in advance shall be adjusted on the basis of the lowest price for the relevant basic product between the day on which the application for the certificate is lodged and the day of exportation. However, where the applicant supplies proof that he purchased this basic product at a price calling for a higher refund, the rate of the refund fixed in advance shall be adjusted on the basis of the latter price, unless that price corresponds to the price on

the basis of which the rate of the refund fixed in advance was calculated, in which case the latter rate shall be applicable.

3. When examination of the market situation shows that there are difficulties due to the application of the provisions concerning advance fixing, or that such difficulties may occur, a decision may be taken, in accordance with the procedure laid down in Article 26 of Regulation No 120/67/EEC or in accordance with the procedure laid down in the corresponding articles of the other regulations referred to in Article 1 of this Regulation, to suspend the application of those provisions for the period strictly necessary.

In cases of extreme urgency, the Commission may, after examination of the situation, decide on the basis of all the information available to it to suspend advance fixing for a maximum of three days.

Applications for certificates accompanied by applications for advance fixing lodged during the period of suspension shall be rejected.

*Article 6*

1. The granting of the refund under the system of advance fixing provided for in Article 5 (2) shall be subject to the submission of an advance fixing certificate, valid throughout the Community, which may be issued by Member States to any applicant irrespective of the place of his establishment in the Community.

2. The issue of advance fixing certificates shall be conditional on the lodging of a deposit guaranteeing that exportation is effected during the period of validity of the certificate; the deposit shall be forfeited in whole or in part if exportation is not effected, or is only partially effected, within that period.

*Article 7*

The period of validity of advance fixing certificates, the amount of the deposit and the other implementing provisions of Articles 5 and 6 shall constitute detailed rules of application within the meaning of Article 16 (6) of Regulation No 120/67/EEC and the corresponding articles of the other regulations referred to in Article 1 of this Regulation.

*Article 8*

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

When goods have been used in the manufacture of the goods exported, the declaration by the party concerned must include the quantity of the goods actually used and the nature and quantity of each of the products, of products derived from the processing thereof or of products assimilated to one of those two categories in accordance with Article 1 (2), from which the goods in question are derived.

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

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

At the request of the competent authorities of the Member State on whose territory the customs export formalities are carried out, the competent authorities of the other Member States shall communicate to them all information at heir 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 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 sub-

paragraph 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:

— quantities of products referred to in the first subparagraph of paragraph 1, exported in the form of goods obtained under the conditions defined in the second subparagraph of Article 3 (3),

— quantities of eggs or egg products exported in the form of macaroni, spaghetti and similar products falling within subheading No 19.03 A of the Common Customs Tariff,

— quantities of white sugar exported in the form of penicillins falling within subheading No 29.44 A of the Common Customs Tariff,

— quantities of casein exported in the form of goods falling within subheading No 35.01 C 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 applied in 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 9*

The refund referred to in Article 1 (1), shall not be granted on the exportation, whether processed or unprocessed, of goods which have previously been in free circulation within the meaning of Article 10 (1) of the Treaty.

*Article 10*

1. Regulation (EEC) No 204/69 is repealed.

2. In all Community acts in which reference is made to Regulation (EEC) No 204/69 or to certain articles of that Regulation, such reference shall be considered as applying to the present Regulation or to the corresponding articles of the present Regulation.

*Article 11*

This Regulation shall enter into force on 1 January 1973.

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

Done at Brussels, 12 December 1972.

*For the Council*

*The President*

P. LARDINOIS

*ANNEX A*

| CCT heading No | Description of basic products |
|---|---|
| ex 04.02 A I | Powdered whey, obtained by the spray process, with a water content less than 5% by weight (PG 1) |
| ex 04.02 A II | Milk powder, obtained by the spray process, with a fat content of less than 1·5% by weight and with a water content of less than 5% by weight (PG 2) |
| ex 04.02 A II | Milk powder, obtained by the spray process, with a fat content of 26% by weight and a water content of less than 5% by weight (PG 3) |
| ex 04.02 A III | Concentrated milk with a fat content by weight of 7·5% and a content by weight referred to dry matter equal to 25% (PG 4) |
| ex 04.03 | Butter with a fat content by weight of 82% (PG 6) |
| 04.05 A I (b) | Poultry eggs in shell, fresh or preserved, other than eggs for hatching |
| ex 04.05 B I | Eggs not in shell, and egg yolks, suitable for human consumption, fresh, preserved, dried, not sweetened |
| 10.01 | Wheat and meslin |
| 10.02 | Rye |
| 10.03 | Barley |
| 10.04 | Oats |
| 10.05 B | Maize other than hybrid maize for sowing |
| ex 10.06 A II | Husked rice |
| ex 10.06 B II | Bleached rice |
| 10.06 C | Broken rice |
| 11.01 A | Wheat or meslin flour |
| 11.01 B | Rye flour |
| 11.02 A I (a) | Durum wheat groats and meal |
| 11.02 A I (b) | Common wheat groats and meal |
| 17.01 | Beet sugar and cane sugar, solid |
| ex 17.02 A II | Lactose containing, in the dry state, 98·5% by weight of pure product (PG 12) |
| ex 17.02 D | Beet or cane syrups containing, in the dry state, 98% or more by weight of sucrose (including invert sugar expressed as sucrose) |
| 17.03 | Molasses, whether or not decolourised |

*ANNEX B*

| 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, cornflakes 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 |
| 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 subheading 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:<br>— in ear form |
| | ex II. Rice:<br>— other than pre-cooked rice |

| CCT heading No | Description of goods |
|---|---|
| 21.07 *(cont'd)* | 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) |
| 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 acids 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 |

| CCT heading No | Description of goods |
|---|---|
| 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 Q. 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 kg, a quantity of white sugar not exceeding 15·3 kg |
| 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 kg: |
| | — 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: |
| | Q. Foundry core binders based on synthetic resins |
| | ex T. Other: |
| | — Sorbitol cracking products |

| CCT heading No | Description of goods |
|---|---|
| 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, excluding linoxyn |

ANNEX C

(per 100 kg of goods)

| CCT heading No | Description of goods | Common wheat | Durum wheat | Maize | Husked rice Long grain | Bleached rice Round grain | Barley | White sugar | Molasses | Whey (PG 1) | Skimmed milk powder (PG 2) | Eggs in shell |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | kg | 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] | | | | | | | | | 3 |
| | — of not less than 0·95% but less than 1·30% | | 150[2] | | | | | | | | | 3 |
| | — of not less than 1·30% | | 133[2] | | | | | | | | | 3 |
| | 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 wieght) referred to dry matter | | | | | | | | | | | |

(per 100 kg of goods)

| CCT heading No | Description of goods | Common wheat | Durum wheat | Maize | Husked rice Long grain | Bleached rice Round grain | Barley | White sugar | Molasses | Whey (PG 1) | Skimmed milk powder (PG 2) | Eggs in shell |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | kg | kg | kg | kg | kg | kg | kg | kg | kg | kg | kg |
| 19.03 (cont'd) | — 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, cornflakes and similar products): | | | | | | | | | | | |
| | ex B. Obtained from rice: | | | | | | | | | | | |
| | — Puffed rice | | | | | 165 | | | | | | |
| 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 beer 26[6] | | | | | |
| | — Other | | | | | | 23[6] | | | | | |

(*per 100 kg of goods*)

| CCT heading No | Description of goods | Common wheat | Durum wheat | Maize | Husked rice Long grain | Bleached rice Round grain | Barley | White sugar | Molasses | Whey (PG 1) | Skimmed milk powder (PG 2) | Eggs in shell |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | kg | kg | kg | kg | kg | kg | kg | kg | kg | kg | kg |
| 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 | | | 152[7] | | | | | | | | |
| | — 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 | | | | |
| 29.44 | Antibiotics: | | | | | | | | | | | |
| | ex A. Penicillins the manufacture of which requires per kg a quantity of white sugar exceeding 15·3 kg | | | | | | | 1530 | | | | |

*(per 100 kg of goods)*

| CCT heading No | Description of goods | Common wheat | Durum wheat | Maize | Husked rice Long grain | Bleached rice Round grain | Barley | White sugar | Molasses | Whey (PG 1) | Skimmed milk powder (PG 2) | Eggs in shell |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | kg | kg | kg | kg | kg | kg | kg | kg | kg | kg | kg |
| 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: | | | | | | | | | | | |
| | — Ovalbumin: | | | | | | | | | | | |
| | — dried (for example, in sheets, scales, flakes, powder) | | | | | | | | | | | 394 |
| | — other | | | | | | | | | | | *55* |
| | — Lactalbumin: | | | | | | | | | | | |
| | — dried (for example, in sheets, scales, flakes, powder) | | | | | | | | | | 900 | |
| | — other | | | | | | | | | | 127 | |

[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 g of eggs in shell (or their equivalent in egg products).

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

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

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

ANNEX D

| 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% by 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 |

| 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 |
| 18.06 *(cont'd)* | 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 |
| 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) | 1·75 kg per 1% by weight of anhydrous starch (or dextrin) |

| 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 |
| 19.08 | 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) 1·75 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) |