REGULATION (EEC) No 3348/73 OF THE COMMISSION

of 12 December 1973

concerning the levying of a tax on the exportation of certain goods covered by Regulation (EEC) No 1059/69

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community ;

Having regard to Council Regulation (EEC) No 1059/69 (1) of 28 May 1969, laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products, as last amended by Council Regulation (EEC) No 1491/73 (2), and in particular Article 9 (a) thereof,

Whereas the Commission, in virtue of Article 16 of Council Regulation No 1009/67/EEC (3) of 18 December 1967 on the common organization of the market in sugar as last amended by Regulation (EEC) No 1928/73 (4) has fixed a special levy on the export of white sugar, to be applied from 22 November 1973 ;

Whereas the aim of this tax is to prevent massive exportation of sugar outside the Community from creating a shortage within the Community ;

Whereas this measure covers only basic products ;

Whereas the aims pursued might not be reached unless this measure is extended to certain goods covered by subheading Nos 18.06 D and 21.07 F of the Common Customs Tariff, consisting of food preparations for the manufacture of which a large quantity of sugar can be used ;

Whereas it appears adequate to limit an export to simple mixture of products covered by subheading Nos 18.06 D and 21.07 F of the Common Customs Tariff, containing 50 % or 60 % or more by weight of sucrose (including invert sugar expressed as sucrose) excluding, however, preparations for the manufacture of ice-cream and chocolate milk crumbs ;

Whereas this export tax is not prejudicial to the specific interests of the sugar processing industry, since this measure only covers unelaborated products consisting of simple mixtures ;

Whereas, as far as the clauses of implementation of the export tax are concerned, it is advisable to have recourse to the Commission Regulation (EEC) No 1279/71 (5) of 17 June 1971 on the use of Community transit documents for the purpose of applying certain measures on the exportation of certain goods, as last amended by the Act (6) annexed to the Treaty (7) concerning the Accession of new Member States to the European Economic Community and to the European Atomic Energy Community ;

Whereas it is necessary, should the goods concerned definitively leave the Community territory during transit from one point within it to another, to provide for appropriate measures to collect the tax in question ;

Whereas, in accordance with Article 9 (a) (2) of Regulation (EEC) No 1059/69, the Member States have been consulted about this measure,

HAS ADOPTED THIS REGULATION :

Article 1

1. All exports from the Community to third countries of goods falling into one of the categories mentioned in Article 9 (2) of the Treaty, and listed in the Annex to this Regulation, shall be liable to an export tax. The amount of this tax per 100 kg of the goods shall be equal to the amount applicable per 100 kg of white sugar of heading No 17.01 of the Common Customs Tariff, of the special levy, fixed in virtue of Article 16 of Regulation No 1009/67/EEC and the provisions made in accordance to that provision.

2. Shall also be liable to this tax goods, mentioned in the Annex, which do not fall into one of the categories mentioned in Article 9 (2) of the Treaty, because of the customs status of their packaging or the fact that they result from the incorporation or addition of sugar to other products.

(1) OJ No L 141, 12. 6. 1969, p. 1.
(2) OJ No L 151, 7. 6. 1973, p. 1.
(3) OJ No 308, 18. 12. 1967, p. 1.
(4) OJ No L 199, 19. 7. 1973, p. 7.
(5) OJ No L 133, 19. 6. 1971, p. 32.
(6) OJ No L 73, 27. 3. 1972, p. 14.
(7) OJ No L 73, 27. 3. 1972, p. 5.

Article 2

1. The rate of the export tax shall be that which is applicable on the day of completion of the customs formalities mentioned in Article 8 (2) (b) of Commission Regulation (EEC) No 1373/70 (1) of 10 July 1970, on the common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products subject to a single price system as last amended by Regulation (EEC) No 1796/73 (2).

2. The export tax shall be charged by the Member State on whose territory the formalities referred to in paragraph 1 are completed. It shall be due not later than the day on which these formalities are completed.

Article 3

1. For the application of the export tax, movement of the goods mentioned in the Annex within the Community shall be subject to the conditions laid down by Regulation (EEC) No 1279/71.

2. Where it is clear from the information appearing on the document that the goods mentioned in the Annex moving between two points situated within the Community will leave the territory of the Community otherwise than by air in the course of transportation, the dispatcher shall provide a security equal to the tax chargeable in the event of exportation outside the Community.

3. This guarantee shall be released in proportion to the quantity in respect of which proof is produced that it has reached its destination. This proof shall be furnished by the return to the office of departure of one of the documents referred to in Article 2 and 3 of Regulation (EEC) No 1279/71 or of a national document.

4. In the cases referred to in Article 5b of Regulation (EEC) No 1279/71, the day during which the required formalities are completed concerning the dispatch of the goods is considered as the day on which the customs formalities referred to in Article 2 (1) of this Regulation are completed.

5. The provisions of paragraph 2 shall not be applicable if the goods concerned come under the Community transit system, and if, within the framework of this system a guarantee in a form other than cash has been provided, or if an exoneration from the obligation to provide such a guarantee has been given with regard to the status of the principal concerned.

Article 4

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

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

Done at Brussels, 12 December 1973.

For the Commission

The President

François-Xavier ORTOLI

(1) OJ No L 158, 20. 7. 1970, p. 1.
(2) OJ No L 183, 5. 7. 1973, p. 1.

ANNEX

CCT heading No	Description
18.06	Chocolate and other food preparations containing cocoa :
	ex D. Other (with the exception of preparations for the manufacture of ice cream, flavoured and/or coloured, and chocolate milk crumbs) with a sucrose content by weight (including invert sugar expressed as sucrose) equal to or exceeding 50 %, excluding those preparations which are close wrapped in immediate packings of a net capacity of 2·5 kg or less
21.07	Food preparations not elsewhere specified or included :
	ex F. Other, (with the exception of preparations for the manufacture of ice cream, flavoured and/or coloured and improvers for baking) having a sucrose content by weight (including invert sugar expressed as sucrose) equal to or exceeding 60 %, excluding those which are close wrapped in immediate packings of a net capacity of 2·5 kg or less