# COMMISSION REGULATION (EEC) No 3186/76

## of 22 December 1976

## amending Regulation (EEC) No 192/75 laying down detailed rules for the application of export refunds in respect of agricultural products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (1), as last amended by Regulation (EEC) No 1143/76 (2), and in particular Articles 12 (2), 15 (5) and 16 (6) thereof, and also the corresponding provisions of the other Regulations on the common organization of markets in agricultural products,

Whereas refunds are granted for products having specific characteristics; whereas those characteristics must be indicated in detail on the document used when the products are exported;

Whereas it is necessary to clarify certain provisions of Articles 6 and 11 of Regulation (EEC) No 192/75 (3), as amended by Regulation (EEC) No 2818/75 (4), and to adapt the first subparagraph of Article 10 (2) of the said Regulation following an amendment by Council Regulation (EEC) No 1489/76 of 22 June 1976 (5) to Article 15 (1) of Council Regulation (EEC) No 766/68 of 18 June 1968 laying down general rules for granting export refunds on sugar (6);

Whereas no export levy applies where an export refund has been fixed in advance or determined by tender, since exportation must be effected under the conditions fixed in advance or determined by tender; whereas, similarly, it should be laid down that where an export levy has been fixed in advance or determined by tender, exportation must be effected under the conditions laid down and therefore cannot qualify for an export refund;

Whereas experience has shown that on certain vessels products are sold on board at reduced prices as a result of the granting of refunds, with a view to their being reintroduced into the Community free of levies and other amounts applicable to imports, pursuant to Council Regulation (EEC) No 1818/75 of 10 July 1975 on the agricultural levies, compensatory amounts and other import charges applicable to agricultural products and to certain goods resulting from their processing, contained in traveller's personal baggage (7); whereas such practices run contrary to the purpose of the system of export refunds and create deflections of trade; whereas this situation should be remedied;

Whereas the measures provided for in this Regulation are in accordance with the opinions of all the relevant management committees,

HAS ADOPTED THIS REGULATION:

*Article 1*

A paragraph 4 as follows is added to Article 2 of Regulation (EEC) No 192/75:

'4. The document used on the completion of customs export formalities in order for products to qualify for a refund must include:

— a description of the products in accordance with the nomenclature used for refunds,

— the net weight of the products or, where applicable, the unit of measurement to be taken into account in calculating the refund, and

— in so far as is necessary for calculating the refund, particulars of the composition of the products or the relevant reference.'

*Article 2*

The last subparagraph of Article 6 (1) of Regulation (EEC) No 192/75 is amended to read as follows:

'In such cases the provisions of the second, third, fourth and fifth subparagraphs of Article 11 (1) shall apply.'

(1) OJ No L 281, 1. 11. 1975, p. 1.
(2) OJ No L 130, 19. 5. 1976, p. 1.
(3) OJ No L 25, 31. 1. 1975, p. 1.
(4) OJ No L 280, 31. 10. 1975, p. 31.
(5) OJ No L 167, 26. 6. 1976, p. 13.
(6) OJ No L 143, 25. 6. 1968, p. 6.
(7) OJ No L 185, 16. 7. 1975, p. 3.

*Article 3*

Paragraphs 3 and 4 as follows are added to Article 8 of Regulation (EEC) No 192/75 :

'3. No refund shall be granted on exports subject to an export levy or other export charges fixed in advance or determined by tender.

Where, in the case of a compound product, an export levy or other export charge is fixed in advance on the basis of one or more of the components of the product, the preceding subparagraph shall apply only to the component or components in question.

4. No refund shall be granted on products sold or distributed on board ship which are liable to be subsequently reintroduced into the Community free of levies under Regulation (EEC) No 1818/75.'

*Article 4*

The first subparagraph of Article 10 (2) of Regulation (EEC) No 192/75 is amended to read as follows :

'For the purposes of Article 15 (1) of Regulation (EEC) No 766/68, the exporter shall be required to declare that the sugar fulfils one of the conditions laid down in that Regulation and to specify the condition in question.'

*Article 5*

The last subparagraph of Article 11 (2) of Regulation (EEC) No 192/75 is amended to read as follows :

'The provisions of the preceding subparagraph shall apply only where for a given product a refund has been fixed in respect of all destinations :

— in the cases specified in (a), on the day on which customs export formalities were completed,

— in the cases specified in (b), on the day on which the application for an export licence or advance fixing certificate was lodged,

— in the cases specified in (c), on the day on which customs export formalities were completed or on the day on which the application for an export licence or advance fixing certificate was lodged.'

*Article 6*

This Regulation shall enter into force on 15 January 1977.

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

Done at Brussels, 22 December 1976.

*For the Commission*

P. J. LARDINOIS

*Member of the Commission*