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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1624/86

of 21 May 1986

fixing the amount of and detailed rules for the reduction in value of certain intervention stocks of butter and beef

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section (1), as last amended by Regulation (EEC) No 1334/86 (2), and in particular the second paragraph of Article 8 and Article 9 thereof,

Whereas the conditions laid down in the second paragraph of Article 8 of Regulation (EEC) No 1883/78 are met for reducing the value of certain stocks of old butter and beef which have been in storage since before 1 March 1985 and which are expected to be disposed of before the end of the financial year 1986; whereas the general budget of the European Communities for the financial year 1986 (3) provides for appropriations for that purpose;

Whereas the criteria on which the Commission is to decide what quantities are to be reduced in value in each Member State and the detailed rules concerning the calculation of the expenditure arising from that decision and the declaration of such expenditure to the EAGGF should be laid down;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Fund Committee,

HAS ADOPTED THIS REGULATION:

Article 1

For butter, beef carcases, beef quarters and boned beef which have been in public intervention storage since before 1 March 1985 and which are expected to be disposed of before the end of the financial year 1986, a reduction in value is hereby decided within the meaning of the second paragraph of Article 8 of Regulation (EEC) No 1883/78.

The amounts of the reduction in value are shown in the Annex.

Article 2

The Commission shall decide to what quantities of the individual products in each Member State the reduction in value referred to in Article 1 is to apply, having regard to the quantities of the products in question declared by the Member States as being in public storage and to forecasts of sales up to the end of the financial year.

The quantities shall be communicated to the Member States and shall be entered as operations in the month covered by each decision in the accounts referred to in Article 4 of Commission Regulation (EEC) No 1883/78.

Article 3

With a view to its declaration within the meaning of Commission Regulation (EEC) No 3184/83 (1), intervention expenditure in respect of the quantities of butter and beef which entered public intervention storage before 1 March 1985 shall be calculated using the tables in Annex IIIA or Annex VIA to this Regulation.

Article 4

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

It shall apply with effect from 1 April 1986.

(1) OJ No L 216, 5. 8. 1978, p. 1.
(2) OJ No L 119, 8. 5. 1986, p. 18.
(3) OJ No L 358, 31. 12. 1985, p. 1.

(1) OJ No L 320, 17. 11. 1983, p. 1.

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

Done at Brussels, 21 May 1986.

For the Commission

Frans ANDRIESSEN

Vice-President

ANNEX

AMOUNTS OF THE REDUCTION IN VALUE TO APPLY TO CERTAIN QUANTITIES OF BUTTER STOCKS AND BEEF STOCKS WHICH ENTERED INTO INTERVENTION STORAGE BEFORE 1 MARCH 1985

(per tonne)

Product	ECU	Belgium Bfrs	Denmark Dkr	Germany DM	Greece Dr	France FF	Ireland £ Irl	Italy Lit	Luxem-bourg Lfrs	Nether-lands Fl	United Kingdom £
Butter	1 381	64 095	11 621	3 329,0	141 338	9 813	1 035,9	2 046 642	64 095	3 751,0	854,4
Beef and veal:											
– quarters	1 013	47 015	8 524	2 416,0	103 675	7 092	759,9	1 501 266	47 015	2 722,5	626,7
– boned	2 050	95 144	17 251	4 889,5	209 807	14 352	1 537,7	3 038 100	95 144	5 509,5	1 268,2

Member State	
Product	

ANNEX IIIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19 . . to . . . . . 19 . .

TABLE A — CALCULATION OF LOSSES ON SALES AND DEPRECIATION

Line No	Description	Units (1)	Amount per unit	Quantities	Value
1	Quantities in stocks as at 1 December 19 . .	Tonnes	—		—
2	Brought forward value per unit	National currency		—	—
3 = 1 x 2	Value of stocks as at 1 December 19 . .	National currency	—	—	
4	Quantities depreciated	Tonnes	—		—
5	Amount of depreciation per unit	National currency		—	—
6 = 4 x 5	TOTAL DEPRECIATION (to bring forward to Table C)	National currency	—	—	
7	Quantities disposed of before depreciation	Tonnes	—		—
8	Value of quantities disposed of before depreciation	National currency	—	—	
9	Quantities disposed of after depreciation	Tonnes	—		—
10	Value of quantities disposed of after depreciation	National currency	—	—	
11 = 4 − 9	Depreciated quantities still in stock	Tonnes	—		—
12 = 11 x (2 − 5)	Value of depreciated quantities still in stock	National currency		—	
13 = 1 − 4 − 7	Non-depreciated quantities still in stock	Tonnes	—		—
14 = 13 x 2	Value of non-depreciated quantities still in stock	National currency			
15 = 8 + 10 + 12 + 14	TOTAL	National currency	—	—	—
15a = 3 − 6 − 15	TOTAL LOSSES (to be carried forward to Table C)	National currency	—	—	

(1) Quantities to be expressed in tonnes to three decimal places.

Member State	
Product	

Annex IIIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19 . . to . . . . . 19 . .

TABLE B — CALCULATION OF TECHNICAL AND FINANCIAL COSTS

Line No	Description	Units (1)	Data	Remarks
16	Quantities taken into stock from 1 December 19 . . to . . . . . 19 . .	Tonnes		
17	Fixed amount for entry into stock	ECU/tonne		
18 = 16 x 17 x RR	ENTRY COSTS	National currency	Not relevant	
19	Quantities treated for boning or conversion	Tonnes		
20	Quantities obtained from boning or conversion	Tonnes		
21	Fixed amount for boning or conversion costs	ECU/tonne		
22 = 19 or 20 x 21 x RR	COSTS OF BONING AND CONVERSION	National currency	Not relevant	
23	Quantities removed from storage from 1 December 19 . . to . . . . . 19 . .	Tonnes		
24	Fixed amount for removal costs	ECU/tonne		
25 = 23 x 24 x RR	REMOVAL COSTS	National currency		
26	Tonnes/month of storage	Tonnes		
27 = (26 x 365) : 12	Tonnes/day of storage	Tonnes		
28	Fixed amount for storage	ECU/tonne/day/month		
29 = (26 or 27) x 28 x RR	STORAGE COSTS	National currency		
30		National currency		
31		National currency		
32		National currency		
33		National currency		
34 = 18 + 22 + 25 + 29 + 30 + 31 + 32 + 33	TOTAL TECHNICAL COSTS	National currency		
35 = Table 2	FINANCIAL COSTS	National currency		

(1) Quantities to be expressed in tonnes to three decimal places.

Member State	
Product	

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19 . . . to . . . . . 19 . .

TABLE C — SUMMARY

Description	Losses on sales (National currency)	Technical costs (National currency)	Financial costs (National currency)	Depreciation
1. Operations from 1 December 19 . . to . . . . . 19 . .:				
(a) Item 15a (Table A)		—	—	
(b) Item 34 (Table B)	—		—	
(c) Item 35 (Table B)	—	—		
(d) Item 6 (Table A)	—	—	—	
2. Credit items other than those of table A		—		
3. = 1 — 2 TOTAL TO BE TAKEN INTO ACCOUNT UP TO				
4. Amounts taken into account and paid up to the end of the preceding month				
5. = 3 — 4 AMOUNTS TO BE TAKEN INTO ACCOUNT AND TO BE PAID IN				

Data for the last month of the accounting year are to be extracted from Annex VIa;
Operations 1 December 19 . . to 30 November 19 . .:
(a) Line III (C) — (Annex VIa);
(b) Line I (D) — (Annex VIa);
(c) Line II — (Annex VIa);
(d) Line III (B) 5, third indent — (Annex VIa).

Date, stamp and signature of responsible agency

.....

Member State	
Product	

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

For the period 1 December 19 . . to . . . . . 19 . .

TABLE D — DISPOSALS OF BUTTER OR BEEF ACCORDING TO THE APPROPRIATE REGULATIONS

	Commission Regulations (EEC)	Quantities (tonnes)	Receipts (National currency)
I. Disposals before depreciation:			
A. Normal disposals	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
B. Food aid	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
C. Special measures	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
Total I			
II. Disposals after depreciation:			
A. Normal disposals	Regulation (EEC) No		
	Regulation (EEC) No		
	Regualtion (EEC) No		
B. Food aid	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
C. Special measures	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
Total II			

Member State	

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

For the period 1 December 1985 to 31 March 1986

TABLE E — DETERMINATION OF LOSSES ON SALES DUE TO THE DISPOSAL AT REDUCED PRICES OF BUTTER FOR .....

(Regulation (EEC) No .../..)

(a_1) Quantities disposed from
1 December 19.. to ..... 19.. ..... (tonnes)

(b_1) Intervention price valid in the month of removal from stock ..... (ECU)

(c_1) Conversion rate .....

(d_1) Value of quantities disposed from 1 December 19.. to ..... 19.. ((a_1) × (b_1) × (c_1)) ..... (national currency)

(a_2) Quantities disposed
from ..... to .... (tonnes)

(b_2) Intervention price valid in the month of removal from stock ..... (ECU)

(c_2) Conversion rate .....

(d_2) Value of quantities disposed from ..... to ..... ((a_2) × (b_2) × (c_2)) ..... (national currency)

(a_3) Quantities disposed
from ..... to 31 March 1986 ..... (tonnes)

(b_3) Intervention price valid in the month of removal from stock ..... (ECU)

(c_3) Conversion rate .....

(d_3) Value of quantities disposed from ..... to 31 March 1986 ..... (national currency)

(f) Total value of quantities disposed, to enter on table D ((d_1) × (d_2) × (d_3)) ..... (national currency)

(g) Proceeds from sales from 1 December 1985 to 31 March 1986 ..... (national currency)

(h) = f − g Losses on sales to be taken into account from 1 December 1985 to 31 March 1986 (column (b) of Annex II) ..... (national currency)

(i) Losses on sales to end of previous month ..... (national currency)

(j) = h − i Losses on sales to be taken into account for the month of ..... (column (a) of Annex II) ..... (national currency)

Annexes IIIa and VIa

Member State	
Product	

TABLE F – RECEIPTS IN ANTICIPATION OF LOSSES ON SALES AND CALCULATION OF RESULTING DEDUCTION FROM FINANCIAL COSTS FOR THE QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Month of receipt	Date of receipt	Amount received	Number of days until end of month	Financial costs to be deducted $\frac{(c) \times (d) \times \text{rate}}{365}$	Cumulative totals: Costs / Interest
(a)	(b)	(c)	(d)	(e)	(f)
December January	—		—	—	Cumulative costs (column (b) (January)) ▱ Cumulative interest (Table C, line 2 (February)) ▱
Monthly total					
Adjustment (preceding month) February	—		—	—	Cumulative costs (column (b) (February)) ▱ Cumulative interest (Table C, line 2 (March)) ▱
Monthly total					
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
Adjustment (preceding month) November	—		—	—	Cumulative costs (column (b) (November)) ▱ Cumulative interest (Table C, line 2 (December)) ▱
Monthly total					

Annexes IIIa and VIa

Member State	
Year	
Product	

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

TABLE 1

SITUATION OF AND MOVEMENTS IN PUBLIC STOCKS
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

(tonnes) (1)

Month	Stocks at beginning of each month	Intake		Offtake		Stocks at end of each month
		Total quantity of products brought into storage	Intervention entailing actual movement from warehouse to warehouse	Total quantity removed	Removal transactions entailing actual movement out of warehouse	
	(a)	(b)	(c)	(d)	(e)	(f) = (a) + (b) − (d)
December						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
Total						

(1) Quantities to be expressed in tonnes to three decimal places.

A. Number of tonnes/month = $\frac{\text{total (a)} + \text{total (f)}}{2}$;

B. Number of tonnes/day = $\frac{(\text{total (a)} + \text{total (f)})\ 365}{24}$.

Member State	
Year	
Product	

Annexes IIIa and VIa

TABLE 2

DETERMINATION OF FINANCIAL COSTS
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

Product variety or type	Value of quantities carried forward		Average value (National currency)	Total stocks at beginning of each month (Tonnes) (1)	Total stocks at end of each month (Tonnes) (1)	Average stock (Tonnes) (1)	Financial costs (National currency)
	National currency	Tonnes (1)					
	(a)	(b)	$(c) = \frac{(a)}{(b)}$	(d)	(e)	$(f) = \frac{(d) + (e)}{24}$	(g) = (c) x (f) x (i)
— Total value							
— Depreciation(s)							
— Net value							
Deduction due to delay in payment for purchases = $\frac{\text{Quantities bought in x number of months delay in payment}}{12}$						—	
Average negative stock carried forward from previous financial year (Regulation (EEC) No 1550/85)						—	
Average stock for the calculation of financial costs							
Deduction due to delay in removing stock after payment for quantities sold = $\frac{V \times J \times i}{365}$ (2) (Article 1 (5) of Regulation (EEC) No 467/77)							—
Increase due to delay in payment after removal of quantities sold = $\frac{M \times D \times i}{365}$ (2) (Article 1 (6) of Regulation (EEC) No 467/77)							+
						FINANCIAL COSTS	

(1) Quantities to be expressed in tonnes to three decimal places.
(2) To be shown by operation in an Annex.

Member State	
Year	
Product	

ANNEX VIa

PUBLIC STORAGE QUANTITIES
TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

Page 1

Line No	Item	Quantities (1)	Rate per unit (ECU x conversion rate) (2)	Amount in national currency	Reference
(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)
I.	**Costs, material operations**				
A.	*Standard amounts:* 1. Entry costs 2. Removal costs 3. Storage costs 4. Other standard amounts				
B.	*Transport costs, no standard amount*				
C.	*Other costs*				
D.	Total			.....	To be carried forward to Table C
II.	**Financing costs** (Table 2)			.....	To be carried forward to Table C

(1) Quantities to be expressed in tonnes to three decimal places.
(2) Data to be broken down for each period of validity of amounts expressed in ECU and for changes in the conversion rate, in an Annex.

Line No	Item	Quantities	Rate per unit	Amount in national currency	References
(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)
III.	**Price difference and other items:**				
A.	*Debit:*				
	1. Stock at 1 December 19 . .				
	2. Quantities bought in from 1 December 19 . . to 30 November 19 . .				
	Sub-total				
	3. Other debit terms				
	TOTAL DEBIT				
B.	*Credit:*				
	1. Quantities disposed (Table 3)				
	2. Losses exceeding tolerance margin a) quantities lost fixed b) tolerance margin c) quantities exceeding tolerance				
	3. Stock at 30 November 19 . .				
	4. Amounts recovered, forfeited; securities				
	5. Other credit items: — Table 4 — other — depreciations				
	TOTAL CREDIT				To be carried forward to Table C
	TOTAL DEBIT				
C.	*Debit/credit balance* (2)			.....	To be carried forward to Table C

(1) Quantities to be expressed in tonnes to three decimal places.
(2) Delete where appropriate.

Member State	
Year	
Product	

Annexes IIIa and VIa

TABLE 1

SITUATION OF AND MOVEMENTS IN PUBLIC STOCKS
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

(tonnes) (1)

Month	Stocks at beginning of each month	Intake		Offtake		Stocks at end of each month
		Total quantity of products brought into storage	Intervention entailing actual movement from warehouse to warehouse	Total quantity removed	Removal transactions entailing actual movement out of warehouse	
	(a)	(b)	(c)	(d)	(e)	(f) = (a) + (b) − (d)
December						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
Total						

(1) Quantities to be expressed in tonnes to three decimal places.

A. Number of tonnes/month = $\frac{\text{total (a)} + \text{total (f)}}{2}$;

B. Number of tonnes/day = $\frac{(\text{total (a)} + \text{total (f)})\ 365}{24}$.

Member State	
Year	
Product	

Annexes IIIa and VIa.

TABLE 2

DETERMINATION OF FINANCIAL COSTS
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

Product variety or type	Value of quantities carried forward		Average value (National currency)	Total stocks at beginning of each month (Tonnes) (1)	Total stocks at end of each month (Tonnes) (1)	Average stock (Tonnes) (1)	Financial costs (National currency)
	National currency	Tonnes (1)					
	(a)	(b)	$(c) = \frac{(a)}{(b)}$	(d)	(e)	$(f) = \frac{(d) + (e)}{24}$	(g) = (c) x (f) x (i)
— Total value							
— Depreciation(s)							
— Net value							
Deduction due to delay in payment for purchases = $\frac{\text{Quantities bought in x number of months delay in payment}}{12}$						—	
Average negative stock carried forward from previous financial year (Regulation (EEC) No 1550/85)						—	
Average stock for the calculation of financial costs							
Deduction due to delay in removing stock after payment for quantities sold = $\frac{V \times J \times i}{365}$ (2) (Article 1 (5) of Regulation (EEC) No 467/77)							—
Increase due to delay in payment after removal of quantities sold = $\frac{M \times D \times i}{365}$ (2) (Article 1 (6) of Regulation (EEC) No 467/77)							+
						FINANCIAL COSTS	

(1) Quantities to be expressed in tonnes to three decimal places.
(2) To be shown by operation in an Annex.

Member State	
Year	
Product	

Annex VIa

TABLE 3

DETAILS OF LINE III (B) (1) OF ANNEX VIa RELATING TO GOODS REMOVED FROM STORAGE FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Type of removal	Quantities (Tonnes) (1)	Price (ECU/tonne)	Value
	(a)	(b)	(c) = (a) x (b)
1. Quantities sold including samples — net weight		—	
gross weight		—	
2. Quantities given as food aid			
(a) from 1 December 19 . . to . . . . . 19 . .			
(b) from . . . . . 19 . . to 30 November 19 . .			
3. Quantities lost (thefts, etc.):			
(a) from 1 December 19 . . to . . . . . 19 . .			
(b) from . . . . . 19 . . to 30 November 19 . .			
4. Quantities damaged		Carry forward price (National currency/tonne)	
5. Quantities refused after second quality control (dairy products only):			
(a) from 1 December 19 . . to . . . . . 19 . .			
(b) from . . . . . 19 . . to 30 November 19 . .			
6. Others (to be specified)			
LINE III (B) (1) OF ANNEX VIa			

(1) Quantities to be expressed in tonnes to three decimal places.

Member State	
Year	
Product	

Annex VIa

TABLE 4

DETAILS OF LINE III (B) (5) OF ANNEX VIa RELATING TO OTHER ELEMENTS OF CREDIT FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Type of reimbursement		Value
A. Reimbursement of costs following refusal of products after second quality control (for dairy products only)		
1. Fixed costs	(tonnes x fixed amount x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
2. Storage costs	(tonnes x days x storage costs x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
3. Financial costs (if payment has been made)	(purchase price x days x %): 365	
(a)	( ): 365	
(b)	( ): 365	
B. Reimbursement of storage costs following withdrawal of products after statutory time limits		
1. Tobacco (Article 9 of Regulation (EEC) No 3389/73)	(tonnes x days x penalty charge x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
2. Cereals (Article 16 of Regulation (EEC) No 1836/82)	(tonnes x days x $\frac{\text{standard amount}}{30}$ x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
LINE III – (B) (5) OF ANNEX VIa		

Annexes IIIa and VIa

Member State	
Product	

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19 . . to . . . . . 19 . .

TABLE C — SUMMARY

Description	Losses on sales (National currency)	Technical costs (National currency)	Financial costs (National currency)	Depreciation
1. Operations from 1 December 19 . . to . . . . . 19 . .				
(a) Item 15a (Table A)		—	—	
(b) Item 34 (Table B)	—		—	
(c) Item 35 (Table B)	—	—		
(d) Item 6 (Table A)	—	—	—	
2. Credit items other than those of table A		—		
3. = 1 — 2 TOTAL TO BE TAKEN INTO ACCOUNT UP TO				
4. Amounts taken into account and paid up to the end of the preceding month				
5. = 3 — 4 AMOUNTS TO BE TAKEN INTO ACCOUNT AND TO BE PAID IN				

Data for the last month of the accounting year are to be extracted from Annex VIa;
Operations 1 December 19 . . to 30 November 19 . . :
(a) Line III (C) — (Annex VIa);
(b) Line I (D) — (Annex VIa);
(c) Line II — (Annex VIa);
(d) Line III (B) 5, third indent — (Annex VIa).

Date, stamp and signature of responsible agency

.....

Member State	
Product	

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

For the period 1 December 19 . . to . . . . . 19 . .

TABLE D — DISPOSALS OF BUTTER OR BEEF ACCORDING TO THE APPROPRIATE REGULATIONS

	Commission Regulations (EEC)	Quantities (Tonnes)	Receipts (National currency)
I. Disposals before depreciation:			
A. Normal disposals	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
B. Food aid	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
C. Special measures	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
Total I			
II. Disposals after depreciation:			
A. Normal disposals	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
B. Food aid	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
C. Special measures	Regulation (EEC) No		
	Regulation (EEC) No		
	Regulation (EEC) No		
Total II			

Member State	

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

For the period 1 December 1985 to 31 March 1986

TABLE E — DETERMINATION OF LOSSES ON SALES DUE TO THE DISPOSAL AT REDUCED PRICES OF BUTTER FOR .....

(Regulation (EEC) No .../..)

(a_1) Quantities disposed from
1 December 19.. to .. .. 19.. ..... (tonnes)

(b_1) Intervention price valid in the month of removal from stock ..... (ECU)

(c_1) Conversion rate .....

(d_1) Value of quantities disposed from 1 December 19.. to .. .. 19.. ((a_1) × (b_1) × (c_1)) ..... (national currency)

(a_2) Quantities disposed
from .. .. to .. .. (tonnes)

(b_2) Intervention price valid in the month of removal from stock ..... (ECU)

(c_2) Conversion rate .....

(d_2) Value of quantities disposed from .. .. to .. .. ((a_2) × (b_2) × (c_2)) ..... (national currency)

(a_3) Quantities disposed
from .. .. to 31 March 1986 ..... (tonnes)

(b_3) Intervention price valid in the month of removal from stock ..... (ECU)

(c_3) Conversion rate .....

(d_3) Value of quantities disposed from .. .. to 31 March 1986 ..... (national currency)

(f) Total value of quantities disposed, to enter on table D ((d_1) × (d_2) × (d_3)) ..... (national currency)

(g) Proceeds from sales from 1 December 1985 to 31 March 1986 ..... (national currency)

(h) = f − g Losses on sales to be taken into account from 1 December 1985 to 31 March 1986 (column (b) of Annex II) ..... (national currency)

(i) Losses on sales to end of previous month ..... (national currency)

(j) = h − i Losses on sales to be taken into account for the month of ..... (column (a) of Annex II) ..... (national currency)

Annexes IIIa and VIa

Member State	
Product	

TABLE F — RECEIPTS IN ANTICIPATION OF LOSSES ON SALES AND CALCULATION OF RESULTING DEDUCTION FROM FINANCIAL COSTS FOR THE QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Month of receipt	Date of receipt	Amount received	Number of days until end of month	Financial costs to be deducted $\frac{(c) \times (d) \times \text{rate}}{365}$	Cumulative totals: Costs / Interest
(a)	(b)	(c)	(d)	(e)	(f)
December January	—		—	—	Cumulative costs (column (b) (January)) / Cumulative interest (Table C, line 2 (February))
Monthly total					
Adjustment (preceding month) February	—		—	—	Cumulative costs (column (b) (February)) / Cumulative interest (Table C, line 2 (March))
Monthly total					
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Adjustment (preceding month) November	—		—	—	Cumulative costs (column (b) (November)) / Cumulative interest (Table C, line 2 (December))
Monthly total					