COMMISSION REGULATION (EEC) No 3046/86

of 3 October 1986

laying down detailed rules concerning the collection of the elimination levy in the sugar sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector (1), as last amended by Regulation (EEC) No 934/86 (2), and in particular Article 32a (6) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy (3), and in particular Article 5 (3) thereof,

Whereas Article 32a (1) of Regulation (EEC) No 1785/81 provides for the charging of an elimination levy, designed to eliminate the 400 million ECU deficit recorded following application of the quota arrangements in the period 1981/82 to 1985/86, to manufacturers of sugar and isoglucose in certain regions of the Community during the 1986/87 to 1990/91 marketing years in respect of their production of A and B sugar and A and B isoglucose ; whereas Article 32a (2) and (3) of Regulation (EEC) No 1785/81 fixes the unit amounts of this levy ;

Whereas in order to permit a uniform and harmonious application of the elimination levy in the Community it is necessary to lay down rules concerning the timing of collection ; whereas with this in view and by reason of the protracted nature of the sugar-beet harvest and of the production of sugar and isoglucose by the various producing undertakings in the Community, it is necessary to provide for the collection of the elimination levy in two instalments and for the fixing of the dates of collection for all regions of the Community ; whereas it is necessary to use objective data common to each undertaking as the basis of assessment ;

Whereas, as concerns the basis of assessment of the first instalment, which represents an advance payment, it is consequently justifiable to refer to the guarantees as regards price and outlets of the undertakings applicable during the relevant marketing year, that is to say to the sum of the A and B quotas which they have been allocated ; whereas, however, the possibility cannot be excluded of an undertaking having a final production of less than its quotas ; whereas it is therefore opportune for the calculation of the first instalment to be based on only a part, considered as adequate, of the elimination levy fixed in Article 32a of Regulation (EEC) No 1785/81 ;

Whereas it a necessary to ensure that as far as possible undertakings in the same region are not charged, notwithstanding their production, proportionally more at a regional level than for the 1984/85 marketing year ; whereas it is consequently justified, in order to balance out the burdens and advantages of the system for the parties concerned, to provide for the possibility of a regional adjustment commencing with the calculation of the first collection instalment ;

Whereas the second instalment of the elimination levy, which represents the balance to be paid, should be calculated having regard to the final production of the undertakings recorded for the marketing year in question within the framework of the A and B quotas in accordance with the relevant provisions of Commission Regulation (EEC)No 1443/82 of 8 June 1982 laying down detailed rules for the application of the quota system in the sugar sector (4), as last amended by Regulation (EEC) No 3819/85 (5) ; whereas it is similarly appropriate to provide for the possibility of applying, where applicable, the regional adjustment of the elimination levy to the calculation of the balance ;

Whereas implementation of the elimination levy requires that the agricultural conversion rates applicable to the amounts fixed by Article 32a of Regulation (EEC) No 1785/81 should be determined ;

Whereas the Management Committee for Sugar has not delivered an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION :

Article 1

1. Member States shall collect the elimination levy, the amounts of which are fixed in Article 32a (2) and (3) of Regulation (EEC) No 1785/81, from manufacturers of sugar and manufacturers of isoglucose in two instalments. Collection shall take place for each marketing year concerned before 15 December of the year in question for the first instalment which represents an advance payment, and before 15 December following the said year for the second instalment which represents the balance to be paid.

(1) OJ No L 177, 1. 7. 1981, p. 4.
(2) OJ No L 87, 2. 4. 1986, p. 1.
(3) OJ No L 164, 24. 6. 1985, p. 1.
(4) OJ No L 158, 9. 6. 1982, p. 17.
(5) OJ No L 368, 31. 12. 1985, p. 25.

2. The amount payable by each sugar-producing undertaking and by each isoglucose-producing undertaking in respect of the first instalment shall be calculated by multiplying the sum of the A and B quotas applicable to the undertaking concerned during the marketing year in queston by 80 % of the amount of the elimination levy fixed in Article 32a, (2) or (3) as appropriate, of Regulation (EEC) No 1785/81 which is applicable in the region where the undertaking is established.

However, if the calculation referred to in the first subparagraph reveals that total of the amounts payable by all of the sugar- and isoglucose-producing undertakings established in the same region is greater than that which would result from this calculation by taking as reference the quantity of final A and B production of sugar and isoglucose recorded for the 1984/85 marketing year for the same region, the Member State concerned shall adjust the amount of the elimination levy payable by each sugar producing undertaking and by each isoglucose producing undertaking which results from the calculation referred to in the first subparagraph.

For the adjustment referred to in the second subparagraph, the Member State concerned shall apply to the amount of the elimination levy, calculated in accordance with the first subparagraph for the undertaking concerned, a coefficient representing the relationship between the quantity of final A and B production of sugar and isoglucose recorded for the 1984/85 marketing year for all of the undertakings in the relevant region and the sum of the A and B quotas allocated for the marketing year in question to the sugar- and isoglucose-producing undertakings established in the same region.

3. The amount payable by each sugar-producing undertaking and by each isoglucose-producing undertaking in respect of the second instalment shall be calculated by multiplying the final A and B production of the undertaking concerned, recorded in accordance with Article 3 (3) of Regulation (EEC) No 1443/82 for the marketing year in question, by the amount of the elimination levy fixed in Article 32a, (2) or (3) as appropriate, of Regulation (EEC) No 1785/81 which is applicable in the region where the undertaking is established and by deducing the amount collected from that undertaking in respect of the first instalment.

However if the calculation referred to in the first subparagraph reveals that the total of the amounts payable by all the sugar-producing undertakings and isoglucose-producing undertakings in the same region is greater than that which should result from this calculation by taking as reference for the 1984/85 marketing year for the same region, the Member State concerned shall apply, for the calculation referred to in the first subparagraph, to the amounts of the elimination levy fixed in Article 32a (2) and (3) of Regulation (EEC) No 1785/81 for the region concerned of final A and B production of sugar and isoglucose recorded for the 1984/85 marketing year for all of the undertakings in the relevant region and the final A and B production of sugar and isoglucose recorded for the final A and B production of sugar and isoglucose recorded for the marketing year in question for all of the undertakings of that same region.

4. For the application of paragraphs (2) and (3), Member States shall draw up for each sugar-producing undertaking and each isoglucose-producing undertaking a statement of the sum outstanding against the undertaking in question :

(a) for the first instalment of the elimination levy, before 1 November of the marketing year in question ;

(b) for the second instalment of the elimination levy, before 1 November following the marketing year in question.

Article 2

For the conversion into national currency of the amounts of the elimination levy fixed in Article 32a (2) and (3) of Regulation (EEC) No 1785/81, the agricultural conversion rate to be applied shall be that which is in force :

(a) for the first instalment of the elimination levy referred to in Article 1 (2), on 1 October of the marketing year in question ;

(b) for the elimination levy referred to in Article 1 (3), during the marketing year in question. If this conversion rate is altered during that marketing year, the agricultural conversion rate to be applied shall be equal to the average of the agricultural conversion rates in force during the marketing year in question, calculated on a *pro rata temporis* basis.

Article 3

This Regulation shall enter into force on the day of 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, 3 October 1986.

For the Commission

Frans ANDRIESSEN

Vice-President