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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 3677/86

of 24 November 1986

laying down provisions for the implementation of Regulation (EEC) No 1999/85 on inward processing relief arrangements

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements [1], and in particular Article 31 thereof,

Having regard to the proposal from the Commission,

Whereas it is necessary to adopt certain provisions to regulate the issue of inward processing authorizations; whereas in particular it is appropriate to lay down rules for application of the economic conditions and to define the circumstances in which those conditions, in the interests of maximum administrative simplification, shall be deemed to be fulfilled;

Whereas it is desirable to define the circumstances in which the suspension system may be used, given that compensating products are to be exported from the customs territory of the Community; whereas in cases where the products are not to be exported the drawback system may be used when the conditions for this system are fulfilled; whereas provision should also be made, in certain circumstances, for the release for free circulation of compensating products to be authorized under the suspension system;

Whereas it is necessary to lay down the conditions for use of the equivalent compensation and prior exportation systems and to define the time at which the change in customs position of the goods concerned takes place;

Whereas it is desirable to forbid the use of equivalent compensation for goods needed for the production of certain types of non-ferrous metal waste and scrap, in consideration of the common commercial policy;

Whereas it is desirable to restrict the system whereby import goods are placed under the arrangements in a Member State other than that in which use of the arrangements was authorized and where the processing operations are carried out, where the prior exportation procedure is used; whereas provision should be made for the requisite exchange of information between the two Member States concerned;

Whereas it is necessary to specify how the various procedures are to apply in connection with the common commercial policy;

Whereas implementing rules must be laid down to cover entry of goods for the arrangements, use of the drawback system and some of the ways in which goods or products may be dealt with for customs purposes; whereas such rules, while being adequate to prevent abuses, must be such as to keep administrative procedures to a minimum so as not to impose a burden on firms using the arrangements;

Whereas standard rates of yield should be laid down on the basis of the existing Community rules;

Whereas it is necessary to lay down uniform rules for the charging of duties in cases where a customs debt arises; whereas for that purpose it is necessary to draw up a list of compensating products which can be charged at their appropriate rate, to lay down special rules for olive oil and to provide for the application of certain agricultural import duties; whereas it is also desirable to lay down certain rules for the application of monetary compensatory amounts in connection with the arrangements;

Whereas it is necessary to lay down provisions for calculating the proportion of import goods incorporated in compensating products where this is necessary in order to ascertain the amount of import duties to charge, to be repaid

[1] OJ No L 188, 20. 7. 1985, p. 1.

or remitted; whereas in view of the complexity of the calculations which may be involved, it is appropriate to give quantified examples;

Whereas it is desirable to establish rules for discharge of the arrangements and for repayment or remission under the drawback system;

Whereas it is necessary to lay down rules for administrative cooperation to ensure uniformity in the application of economic conditions and implementation of the arrangements where more than one Member State is concerned;

Whereas, in the absence of an opinion from the Committee for Customs Procedures with Economic Impact, the Commission has been unable to adopt the provisions envisaged on this subject pursuant to the procedure laid down in Article 31 (3) (a) of Regulation (EEC) No 1999/85,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS AND PRODUCTION ACCESSORIES

Article 1

For the purposes of this Regulation:

1. *basic Regulation* means Council Regulation (EEC) No 1999/85 of 16 July 1985 on inward processing relief arrangements;

2. *main compensating products* means the compensating products for the production of which use of the inward processing arrangements (hereinafter referred to as the 'arrangements') was authorized;

3. *secondary compensating products* means compensating products other than those referred to in paragraph 2 which are a necessary by-product of the processing operation;

4. *losses* means the proportion of the import goods destroyed and lost during the processing operation, in particular by evaporation, dessication, venting as gas or leaching;

5. *quantitative scale method* means calculation of the import goods incorporated in the various compensating products by reference to the quantity of such import goods;

6. *value scale method* means calculation of the import goods incorporated in the various compensating products by reference to the value of such compensating products;

7. *equivalent compensation* means the system referred to in Article 2 (1) (a) of the basic Regulation;

8. *prior exportation* means the system referred to in Article 2 (1) (b) of the basic Regulation;

9. *triangular traffic* means the system whereby import goods are entered for the arrangements in a Member State other than that in which use of the arrangements was authorized and where the processing operations are carried out;

10. *importing Member State* means the Member State in which the import goods are entered for the arrangements;

11. *exporting Member State* means the Member State in which the compensating products are declared for export;

12. *specific commercial policy measures* means non-tariff measures established as part of the common commercial policy in the form of Community rules governing arrangements for the import or export of goods, such as surveillance or safeguard measures, quantitative limits or restrictions and import or export bans.

Article 2

1. The goods covered by the fourth indent of Article 1 (3) (h) of the basic Regulation (production accessories) and the ways in which they may be used are listed in Annex I.

2. The customs authority may allow application of the provisions referred to in paragraph 1 to goods other than those listed in Annex I which are not found in the compensating products but are necessary for, or facilitate, the manufacture of such products, even where use of the said goods results in their complete or partial loss. This subparagraph shall not apply to energy sources, lubricants or equipment and tools.

Member States shall notify the Commission at six-monthly intervals of cases in which this paragraph has been applied.

TITLE II

AUTHORIZING USE OF THE ARRANGEMENTS

CHAPTER I

APPLYING FOR AUTHORIZATION

Article 3

1. Without prejudice to paragraph 4 or to Article 26, applications for authorization shall be made in writing and shall conform to the model set out in Annex II. They shall at least contain the information indicated in the said Annex. Applications must be signed and dated.

2. Where the customs authority considers the particulars indicated in the model referred to in paragraph 1 to be inadequate, it may require the applicant to supply additional particulars.

3. The application must be accompanied by all supporting documents or evidence needed for its appraisal.

4. The customs authority may allow the holder of an authorization to apply for its renewal by simple written request, giving particulars of the previous authorization and indicating any changes which need to be made.

5. The customs authority shall keep applications and the documents and evidence relating to them, together with copies of any authorizations issued.

6. The applicant may request that the authorization be either for the suspension system or the drawback system where the conditions for use of the appropriate system are fulfilled.

7. Where processing is carried out under a job processing contract between two persons established in the Community the application for authorization shall be lodged by or on behalf of the principal.

8. Where a request is to be made for alteration of an authorization, paragraph 4 shall apply.

CHAPTER II

GENERAL CONDITIONS FOR AUTHORIZING USE OF THE ARRANGEMENTS

Article 4

1. Before issuing the authorization the customs authority shall check that the conditions for use of the arrangements, in particular the economic conditions, are fulfilled.

2. For the purposes of the second sentence of Article 4 (a) of the basic Regulation, 'imports of a non-commercial nature' means imports of an occasional nature, containing goods the nature and quantity of which does not indicate that they are being imported for any commercial purpose.

3. For the purposes of Article 4 (c) of the basic Regulation the customs authority shall establish the methods of identifying the import goods in the compensating products or the means of verifying whether the conditions laid down for the proper conduct of operations under the equivalent compensation system have been complied with.

To this end the customs authority shall use, *inter alia,* the following means:

(a) statement or description of special marks or manufacturer's numbers;

(b) affixing of seals, clip-marks or other distinctive marks;

(c) the taking of samples, illustrations or technical descriptions;

(d) the carrying-out of analyses.

Article 5

1. For the purposes of applying the economic conditions:

(a) comparable goods shall be considered unavailable within a 'suitable time' within the meaning of Article 6 (1) (c) of the basic Regulation where producers established in the Community cannot make them available to the operator in time for the proposed commercial operation to be carried out, despite a request having been made to them in good time;

(b) in deciding whether the price of comparable goods produced in the Community is such as to make the proposed commercial operation economically impracticable, the customs authority shall take account, *inter alia,* of the impact that the use of Community-produced goods would have on the cost price of the compensating product and hence on the disposal of the product on the third-country market, having regard to:

— both the price of the uncleared goods for processing and the price of comparable goods produced in the Community less domestic taxes refunded or refundable on exportation, including any refunds and any other amounts applying under the common agricultural policy. Conditions of sale, in particular payment terms, and proposed delivery terms shall also be taken into consideration when comparing prices, and

— the price obtainable for the compensating product on the third-country market, as ascertained from commercial correspondence or other information;

(c) 'job processing' means any processing of import goods directly or indirectly placed at the disposal of the holder of the authorization which is carried out according to the specifications and on behalf of a principal established outside the customs territory of the Community, generally against payment of processing costs alone.

2. Goods produced in the Community shall be comparable to import goods when they fall within the same subheading of the Common Customs Tariff, are of the same commercial quality and have the same technical characteristics, having regard to the compensating products to be obtained.

3. In assessing the economic conditions, the following shall not in themselves be taken as grounds for granting the authorization:

(a) the fact that the Community producer of comparable goods which could be used to carry out the processing operations is an undertaking in competition with the person applying to use the arrangements;

(b) the fact that the goods are produced in the Community by a single undertaking.

Article 6

1. For the purposes of Article 6 (4) of the basic Regulation the value limit shall be 200 000 ECU per authorization, irrespective of the number of operators carrying out the processing operation.

However, the value limit for the goods and products listed in Annex III shall be 100 000 ECU.

2. The value referred to in paragraph 1 shall be the customs value of the goods estimated on the basis of the particulars known and the documents presented at the time when the application is lodged.

3. The application of paragraphs 1 and 2 may be suspended in respect of particular import goods in accordance with the procedure described in Article 31 (2) and (3) of the basic Regulation.

Article 7

1. For the purposes of Article 7 of the basic Regulation, the economic conditions shall be deemed to be fulfilled in respect of a given type of goods to be entered for the arrangements within a given period where the applicant:

(a) obtains 80 % of his supplies of such goods for the period in question in the customs territory of the Community;

(b) is trying to guard against real supply problems, proven to the satisfaction of the customs authority, for that type of goods, and the proportion of Community supplies is lower than the percentage indicated at (a);

(c) satisfies the customs authority that he has taken the necessary steps to obtain goods for processing on the Community market but has met with no response from Community producers.

2. Paragraph 1 (a) shall not apply to goods falling within Annex II of the Treaty.

Article 8

1. An authorization for use of the suspension system may be issued only on condition that all compensating products are to be exported.

The condition shall not apply, however, to secondary compensating products whose economic importance does not exceed that of the main compensating products.

2. Where it can be shown that an undertaking is engaged in continuous production for both Community and third-country markets and the applicant is unable to state precisely the proportion of compensating products which will be exported from the customs territory of the Community, the customs authority shall issue an authorization for use of the suspension system based on a reasonable estimate of such proportion.

CHAPTER III

EQUIVALENT COMPENSATION AND PRIOR EXPORTATION

Article 9

Without prejudice to Article 10, where use is to be made of equivalent compensation or prior exportation, the equivalent goods must fall within the same subheading of the Common Customs Tariff, be of the same commercial quality and have the same technical characteristics as the import goods.

Article 10

Where the circumstances so warrant, the customs authority may allow the equivalent goods to be at a more advanced

stage of manufacture than the import goods, provided that the essential part of the processing to which the said equivalent goods are subjected is carried out in the premises of the holder of the authorization or in the premises where the operation is being carried out on his behalf.

Article 11

Special provisions, set out in Annex IV, shall apply in respect of the goods referred to in that Annex.

Article 12

1. The change in customs position described in Article 2 (3) of the basic Regulation shall be effected as follows:

(a) In the case of equivalent compensation without prior exportation, the change in customs position of the import goods and the equivalent goods shall take place at the time of acceptance of the document placing the compensating products or unprocessed goods under one of the customs procedures referred to in Article 18 of the basic Regulation.

However, where the holder of the authorization puts the import goods on the Community market either in the unaltered state or in the form of compensating products before the arrangements have been discharged, the change in customs position of the import goods and the equivalent goods shall take place at the time the goods are put on the market;

(b) In the case of prior exportation:

— the change in the customs position of the exported compensating products shall take place at the time of acceptance of the export declaration and on condition that the import goods are entered for the arrangements,

— the change in the customs position of the import goods and the equivalent goods shall take place at the time of acceptance of the declaration entering them for the arrangements.

2. The change in customs position referred to in paragraph 1 shall not alter the origin of the exported goods.

3. In the event of the total destruction or irretrievable loss of goods in the unaltered state or compensating products the share of import goods destroyed or lost shall be calculated by reference to the proportion of import goods in stocks of goods of the same kind held by the holder of the authorization at the time when the destruction or loss occurred, unless he can produce evidence of the actual quantity of import goods destroyed or lost.

CHAPTER IV

TRIANGULAR TRAFFIC

Article 13

The customs authority of the Member State referred to in Article 3 of the basic Regulation may allow triangular traffic only as part of the prior exportation system.

CHAPTER V

ISSUING THE AUTHORIZATION

Article 14

1. Without prejudice to Article 26, authorizations shall be made out in writing and shall conform to the model set out in Annex II. They shall contain at least the particulars there indicated. Authorizations must be signed and dated.

2. Authorizations shall be addressed to the applicant.

3. Authorizations shall take effect on the date of issue.

4. In cases which can be shown to be exceptional, the customs authority may issue a retroactive authorization.

However, the retroactive effect of such authorization may not go back beyond the time when the application was lodged.

5. The customs authorities shall keep copies of authorizations for at least three calendar years after the end of the year of their expiry.

Article 15

The period of validity of an authorization shall be set by the customs authority, having regard to the economic conditions and the specific needs of the applicant.

Where an authorization is for a period exceeding two years the conditions on which it was issued shall be reviewed periodically at intervals specified in the authorization.

TITLE III

OPERATION OF THE ARRANGEMENTS

CHAPTER I

SPECIFIC COMMERCIAL POLICY MEASURES

Article 16

Where non-Community goods are entered for the arrangements using the suspension system, any specific commercial policy measures to which imports of the said goods are subject shall not apply.

Article 17

Non-Community goods, even where they are not liable for import duties, may also be entered for the arrangements using the suspension system:

(a) with a view to non-application of specific commercial policy measures applying to the goods;

(b) with a view to non-application of specific commercial policy measures applying to export of the goods in the unaltered state or the compensating products, without prejudice to specific commerical policy measures applying to exports of products originating in the Community.

CHAPTER II

FORMALITIES FOR ENTRY OF GOODS FOR ARRANGEMENTS (SUSPENSION SYSTEM) AND FORMALITIES FOR RELEASE OF GOODS FOR FREE CIRCULATION (DRAWBACK SYSTEM)

Section 1

Normal procedure

Article 18

1. The entry of goods for the arrangements using the suspension system shall be subject to the lodging of a declaration of entry for the arrangements. The person making the declaration is hereinafter referred to as the 'declarant'.

2. Paragraph 1 shall also apply to the entry for the arrangements of import goods under the prior exportation system.

3. The declaration referred to in paragraph 1 must be lodged at a competent customs office in the Member State where the authorization was issued. However, where the triangular traffic system is used, the declaration entering the import goods for the arrangements shall be lodged at the customs office indicated on information sheet INF 5, referred to in Article 32.

Article 19

1. The declaration referred to in Article 18 must be made in writing on a form corresponding to the appropriate official model laid down by the customs authority.

2. The declaration must be signed and shall contain the particulars necessary for the identification of the goods and the application of any import duties for which they may be liable.

In particular it must contain:

(a) the name or business name and address of the declarant;

(b) where the holder of the authorization is not the same person as the declarant, the name or business name and address of the holder of the authorization;

(c) where the operator is not the same person as either the declarant or the holder of the authorization, the name or business name and address of the operator;

(d) the description of the goods as specified in the authorization;

(e) the Common Customs Tariff subheading of the goods and their description in conformity with the nomenclature of the Common Customs Tariff or in terms sufficiently precise to allow the customs authority to determine immediately and unambiguously that they correspond to the subheading declared;

(f) particulars of the authorization;

(g) the number, nature, marks and identifying numbers of the packings containing the goods, or, in the case of unpacked goods, the number of articles covered by the declaration or the words 'in bulk', as appropriate, plus particulars enabling the unpacked goods to be identified;

(h) where goods have been entered for the arrangements after a summary declaration has been lodged under Article 3 of Directive 68/312/EEC [1], reference to the summary declaration, unless the customs authority undertakes to enter this information itself;

(i) where goods not covered by the summary declaration referred to in paragraph (h) are entered for the arrangements:

— in the case of goods not previously entered for another customs procedure, the particulars needed to identify the means of transport by which they reached the customs office,

— in the case of goods already entered for another customs procedure, the particulars needed for discharge of that procedure,

— in the case of goods placed in a free zone, where applicable, the particulars needed to identify the means of transport by which the goods reached the customs office;

(j) the quantity of goods;

(k) in the case of goods liable to an *ad valorem* duty, their customs value calculated in accordance with Regulation (EEC) No 1224/80 [2];

(l) in the case of goods liable to a specific duty, indication of quantity and any additional quantitative particulars which may be necessary for application of the duty;

(m) in the case of goods liable to an *ad valorem* duty with a minimum charge based on specific factors, all the information referred to in paragraphs (k) and (l);

(n) the country of consignment of the goods within the meaning of Article 10 of Regulation (EEC) No 1736/75 [3] and their country of origin either within the meaning of Regulation (EEC) No 802/68 [4] or, in the case of goods which qualify by reason of their origin for preferential treatment, within the meaning of the Community or contractual provisions on which such preferential treatment is based.

Article 20

1. The customs authority may require that the authorization be presented when the declaration or, where the drawback system is used, the entry for release for free circulation, is lodged.

2. The said declaration or entry must be accompanied by all other documents whose presentation is necessary for entry for the arrangements or for free circulation, as the case may be.

3. The customs authority may agree that the documents in question be held at its disposal rather than accompanying the declaration or entry.

Article 21

An entry for release for free circulation made out in connection with the drawback system must include, in addition to the particulars required for release for free circulation and a reference to the authorization, the following particulars:

(a) where the holder of the authorization is not the same person as the declarant, the name or business name and address of the holder of the authorization;

(b) where the operator is not the same person as either the declarant or the holder of the authorization, the name or business name and address of the operator;

(c) the description of the goods as specified in the authorization.

Article 22

The customs authority may agree that the particulars referred to in Articles 19 (2) (b) and (c) and 21 (a) and (b) need not be supplied where the authorization is presented at the time when the declaration or entry is lodged.

Article 23

1. Article 4 (3), (4) and (5) and Articles 5 to 10 of Commission Regulation (EEC) No 1751/84 of 13 June 1984 laying down certain provisions for the application of Council Regulation (EEC) No 3599/82 on temporary importation arrangements [5] shall apply *mutatis mutandis*.

2. Acceptance of a declaration under Article 18 or entry under Article 21 shall be subject to issue of an inward processing authorization. In cases which can be shown to be exceptional, however, the customs authority may accept the declaration or entry without such authorization having been issued, provided the application was submitted before such acceptance.

Section 2

Simplified procedures

Article 24

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the declarant's

(1) OJ No L 194, 6. 8. 1968, p. 13.
(2) OJ No L 134, 31. 5. 1980, p. 1.
(3) OJ No L 183, 14. 7. 1975, p. 3.
(4) OJ No L 148, 28. 6. 1968, p. 1.
(5) OJ No L 171, 29. 6. 1984, p. 1.

request and on conditions it shall lay down, shall agree that:

(a) a declaration under Article 18 or entry under Article 21 need not contain some of the particulars referred to in Article 19 or 21 as the case may be, or need not be accompanied by some of the documents referred to in Article 20;

(b) a declaration under Article 18 or entry under Article 21 can be replaced by a commercial or administrative document, accompanied by an application for entry for the arrangements or use of the drawback system, signed by the declarant;

(c) the goods can be entered for the arrangements or the drawback system used without the goods having been presented and before the declaration or entry is lodged.

2. Where use of the simplified procedure referred to in paragraph 1 (c) is authorized, the person authorized shall, upon arrival of the goods on the designated premises:

(a) duly notify the customs authority of such arrival in the manner specified by the said authority.

However, the customs authority may:

— permit the authorized person to notify it of the arrival of the goods when this is imminent, rather than requiring him to wait for their actual arrival;

— in special circumstances, where the nature of the goods and the rapid import turnover warrant this, exempt the authorized person from the requirement to notify each arrival of goods, provided that he supplies all the information the customs authority judges necessary to enable it to exercise its right to examine the goods should the need arise;

(b) enter the goods in his accounts. Such entry shall be effected in the manner specified by the customs authority. It shall indicate the date of such entry. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority;

(c) make available to the customs authorities all documents relating to the entry of the goods for the arrangements.

3. The following shall not be authorized by the customs authority to use the simplified procedures described in paragraph 1;

(a) persons who do not offer adequate guarantees as to the proper conduct of the operations;

(b) persons whose accounts are not such as to enable the customs authority to check on the operations where the simplified procedure described in paragraph 1 (c) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently enter goods for the arrangements.

Article 25

1. Incomplete declarations or entries, commercial or administrative documents and entries in the accounts as referred to in Article 24 must contain at least the particulars necessary for identification of the goods.

Acceptance by the customs authority of such incomplete declaration or entry, commercial or administrative documents or entry in the accounts shall have the same force in law as acceptance of the declaration referred to in Article 18 or entry as referred to in Article 21.

Any examination of the goods shall be based on the particulars given in the incomplete declaration or entry, commercial or administrative document or entry in the accounts.

In the cases referred to in Article 24 (1) (c), entry of the goods in the accounts shall be equivalent to their release.

2. Additional declarations or declarations relating to goods covered by the procedure authorized under Article 24 (1) must be lodged, or documents omitted under Article 24 (1) (a) must be supplied, at the competent customs office, and no later than the time when the bill of discharge is lodged.

Acceptance of such declaration shall not have the same force in law as acceptance of the declaration referred to in Article 18 or entry referred to in Article 21.

3. The customs authority may agree that the declaration or additional declaration be of a general, periodic or recapitulative nature.

Article 26

1. Where Articles 24 and 25 are not applied, the customs office designated by the customs authority shall, in respect of operations relating to:

(a) repair of goods, including restoring them to their original condition and putting them in order, or

(b) the usual forms of handling to which goods may be subject under the Community rules governing customs warehouses and free zones,

permit lodging of the inward processing declaration or, under the drawback system, the entry for release for free circulation to constitute an application.

In this case acceptance of the declaration or entry shall constitute the authorization and shall be subject to the conditions governing the granting of the authorization.

2. The customs office designated by the customs authority may apply the procedure described in paragraph 1 in respect of goods to be used for inward processing operations other than those referred to in that paragraph.

Each Member State shall notify the Commission of the designated offices, specifying the type of goods and the processing operations covered in each case.

3. Where paragraphs 1 and 2 are applied the declaration shall contain the following additional particulars:

(a) where the operator is not the same person as the declarant, the operator's name or business name and address;

(b) the nature of the processing operations;

(c) the trade and/or technical description of the compensating products;

(d) the rate of yield or, where appropriate, the method by which the rate will be established;

(e) the time limit for placement under one of the customs procedures referred to in Article 18 or 27 of the basic Regulation;

(f) the place where the processing operation is expected to be carried out.

CHAPTER III

TIME LIMITS PROVIDED FOR IN ARTICLE 14 OF THE BASIC REGULATION

Article 27

Where the circumstances so warrant, the time limit set for placement under one of the procedures referred to in Article 18 or 27 of the basic Regulation may be extended, even when the limit originally set has expired.

Article 28

In the case of agricultural products of the kind referred to in Article 1 of Regulation (EEC) No 565/80 [1] which are to be exported in the form of processed products or goods within the meaning of Article 2 (b) or (c) of that Regulation, the period within which the import goods must be dealt with in one of the ways specified in Article 18 of the basic Regulation may not exceed six months.

[1] OJ No L 62, 7. 3. 1980, p. 5.

Article 29

1. The time limit referred to in Article 14 (3) of the basic Regulation shall be set with due regard to the time needed for the supply and transport of the import goods to the Community.

2. The time limit referred to in paragraph 1 may not exceed:

— three months in the case of goods subject to a price-regulating mechanism,

— the period of validity of the import licence issued in accordance with Regulation (EEC) No 2630/81 [2] in the case of raw sugar falling within subheading 17.01 B of the Common Customs Tariff,

— six months in the case of all other goods. This period may, however, be extended where the holder of the authorization submits a reasoned request, provided that the total period does not exceed 12 months. Where the circumstances so warrant, the extension may be allowed even after the original time limit has expired.

Article 30

1. The time limits referred to in Articles 27 and 28 shall run from the date of acceptance of the declaration entering the goods for the arrangements or, under the drawback system, of the entry for release for free circulation.

2. The time limits set in accordance with Article 29 shall run from the date of acceptance of the export declaration.

CHAPTER IV

STANDARD RATES OF YIELD

Article 31

1. Where the import goods for inward processing are listed in column 1 of Annex V and the compensating products obtained are those in columns 3 and 4, the customs authority shall apply the standard rates of yield shown in column 5.

2. The standard rates of yield referred to in paragraph 1 shall apply only to goods of sound, genuine and merchantable quality which conform to any standard quality laid down in Community rules.

3. Each Member State shall notify the Commission of cases in which it proves impossible to apply the standard rates referred to in paragraph 1 because, although the import

[2] OJ No L 258, 11. 9. 1981, p. 16.

of goods processed are listed in column 1 of Annex V, the processing operations produce compensating products other than those shown in columns 3 and 4 at the same stage of manufacture.

CHAPTER V

TRIANGULAR TRAFFIC

Article 32

1. For triangular traffic the information sheet referred to as 'information sheet INF 5' shall be used.

2. Information sheet INF 5 shall be made out on a form corresponding to the model and indications in Annex VI, in one original and three copies which must be presented together at the customs office where the export declaration is lodged.

Information sheet INF 5 shall be made out in respect of the quantity of import goods corresponding to the quantity of compensating products exported. Where it is planned to import the goods in successive consignments, more than one INF 5 form may be made out.

Article 33

1. The customs office where the export formalities are carried out shall endorse information sheet INF 5. It shall retain copy No 1 and return the original and the other copies to the declarant.

The customs office where export from the customs territory of the Community takes places shall certify on the original and copies, which it shall then return to the declarant, that the products have left the said territory.

2. Where the customs office where the export formalities are carried out is not the office competent to check on the arrangements, it shall send copy No 1, endorsed, to the latter office.

Article 34

1. The import goods may be entered for the arrangements at a customs office of importation, other than that specified, if so allowed by the customs office of the exporting Member State which is competent to check on the arrangements or by the customs office of the importing Member State which shall notify this change to the customs office responsible for control of the arrangements.

2. In the event of theft, loss or destruction of information sheet INF 5, the importer may ask the customs office which endorsed it for a duplicate to be issued. The said office shall comply with this request provided it can be shown that the import goods in respect of which the duplicate is requested have not been entered for the arrangements.

The original and copies of the information sheet INF 5 so issued shall bear one of the following indications:

DUPLICADO
DUPLIKAT
ΑΝΤΙΓΡΑΦΟ
DUPLICATE
DUPLICATA
DUPLICATO
DUPLIKAAT
SEGUNDA VIA

Article 35

1. The declaration entering import goods for the arrangements must be accompanied by the original and copies Nos 2 and 3 of information sheet INF 5.

2. The customs office where the inward processing declaration is presented shall note on the original and copies Nos 2 and 3 of information sheet INF 5 the quantity of import goods entered for the arrangements and the date of acceptance of the corresponding declaration. It shall send without delay copy No 3 to the customs office in the exporting Member State competent to check the arrangements, returning the original to the declarant and retaining copy No 2.

Article 36

On receipt of copy No 3 the customs office competent to check on the arrangements shall notify the holder of the authorization without delay of the quantity of import goods entered for the arrangements and the date of such entry.

Article 37

1. Under the triangular traffic system:

(a) where the import goods are liable, in trade between the exporting and importing Member States, to customs duties, charges having equivalent effect or other charges provided for under the common agricultural policy, the specific arrangements applicable to certain goods resulting from the processing of agricultural products, or provided for, where appropriate, in an Act of Accession; or

(b) where the import goods qualify, in the trade referred to at (a), for the payment of amounts provided for under the common agricultural policy, the specific arrangements applicable to certain goods resulting from the processing of agricultural products, or provided for, where appropriate, in an Act of Accession,

such duties, charges or amounts shall apply in the same way as if the import goods in question had been:

— sent by the exporter of the compensating products from the exporting Member State to the importing Member State, and

— brought into the importing Member State from the exporting Member State by the person in the name or on behalf of whom the inward processing declaration in respect of the said goods was made out.

2. The duties, charges and amounts referred to in paragraph 1 shall be applied by the importing Member State at the time when the import goods are entered for the arrangements, and by the exporting Member State at the time when the arrangements are discharged.

3. The particulars used for applying paragraph 1 shall be those obtaining on the date of acceptance of the declaration.

Article 38

This chapter shall also apply where the prior exportation of compensating products and importation of import goods take place in a single Member State. However, Member States may lay down other procedures.

CHAPTER VI

SPECIAL PROVISIONS FOR USE OF THE DRAWBACK SYSTEM

Article 39

1. Goods released for free circulation under the drawback system and compensating products obtained under that system may undergo successive processing operations under other authorizations permitting use of the same system. Where necessary, the customs authority shall issue a new authorization with reference to the authorization previously issued.

2. Where another authorization has been granted under the conditions laid down in paragraph 1, account shall be taken of the time set in this new authorization for the repayment or remission of duties.

CHAPTER VII

GENERAL PROVISIONS FOR IMPLEMENTATION OF ARTICLES 18 AND 27 OF THE BASIC REGULATION

Article 40

1. Without prejudice to use of the simplified procedures, any compensating products or goods in the unaltered state to be placed under one of the customs procedures referred to in Article 18 or 27 of the basic Regulation must be produced at a customs office empowered by the customs authority to supervise the arrangements in order to undergo the customs formalities specified for the procedure in question under the general provisions applicable.

However, the customs authorities may allow the products or goods concerned to be produced at a customs office other than that referred to in the first subparagraph.

2. Compensating products or goods in the unaltered state shall be deemed to have been produced at a customs office when their presence on the premises of that office or on other premises designated by the customs authority has been notified to the said authority in the manner required to enable it to carry out supervision or checks.

Article 41

The declaration or application to place compensating products or goods in the unaltered state under one of the customs procedures referred to in Article 18 or 27 of the basic Regulation must contain the particulars necessary for discharge of the arrangements or to support an application for drawback.

CHAPTER VIII

SPECIAL PROVISIONS CONCERNING EXPORT

Section 1

Normal procedure

Article 42

The export, either direct or after one of the customs procedures referred to in Article 18 (2) (a) or (b) or 27 of the basic Regulation, of compensating products or goods in the unaltered state shall be subject to completion of the export formalities.

Article 43

1. The lodging, acceptance, correction and cancellation of the export declaration, examination of the declared compensating products or goods in the unaltered state, the possible taking of samples, checking of the export declaration and related documents, the results of such checks and the granting of authorization to export the products or goods shall be governed by the provisions adopted by Member States pursuant to Council Directive 81/177/EEC of 24 February 1981 on the harmonization of procedures for the export of Community goods [1] and its implementing

[1] OJ No L 83, 30. 3. 1981, p. 40.

Directive 82/347/EEC [1], having regard to the objectives of this Regulation.

2. Where the prior exportation system is used, Article 23 (2) shall apply *mutatis mutandis*.

Section 2

Simplified procedures

Article 44

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the request of the person concerned and on conditions it shall lay down, shall agree that:

(a) the export declaration may be replaced by a commercial or administrative document accompanied by an export application signed by the declarant;

(b) the compensating products may be exported without being presented to the customs authority competent to check on exportation and before lodging of the export declaration.

2. Where use of the simplified procedure described in paragraph 1 (b) is authorized, the person authorized shall:

(a) give the customs authority competent to check on exportation, referred to in paragraph 1 (b), notice of dispatch in the manner specified by the said authority, so as to enable such authority to check on consignments, if necessary, before their dispatch;

(b) make out an export declaration or the document referred to in paragraph 1 (a);

(c) enter the goods in the unaltered state or compensating products to be exported in his accounts. Such entry shall be effected in the manner laid down by the customs authority. It shall indicate the date of entry. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority;

(d) make available to the customs authority all documents relating to the export of the goods in the unaltered state or compensating products in question.

3. The following shall not be authorized by the customs authority to use the simplified procedures described in paragraph 1:

(a) persons who do not offer adequate guarantees as to the proper conduct of the inward processing operations;

(b) persons whose accounts are not such as to enable the customs authority to check on the operations where the simplified procedure described in paragraph 1 (b) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently carry out inward processing operations.

Article 45

1. The commercial or administrative document and entry in the accounts referred to in Article 44 must contain at least the particulars necessary for identification of the goods or products and a reference to the authorization.

Acceptance by the customs office of such commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the export declaration.

Any examination of the goods or products shall be based on the particulars given in the commercial or administrative document or entry in the accounts.

In cases covered by Article 44 (1) (b) entry of the goods in the accounts shall be equivalent to their release.

2. The declaration relating to goods or products covered by the authorization referred to in paragraph 1 must be lodged at the competent customs office within the period stipulated by the customs authority. Acceptance of such declaration shall not have the same force in law as acceptance of the export declaration.

3. The customs authority may agree that the declaration should be of a general, periodic or recapitulative nature.

CHAPTER IX

SPECIAL PROVISIONS CONCERNING RELEASE FOR FREE CIRCULATION

Section 1

Circumstances in which goods may be released for free circulation

Article 46

1. The release for free circulation of compensating products or goods in the unaltered state may be justified *inter alia:*

(a) where changed conditions on the third-country market render the planned export operation uneconomic;

(b) where the products concerned are secondary compensating products whose economic importance does not exceed that of the main compensating products;

(c) in the case of goods in the unaltered state or compensating products under an authorization issued in accordance with Article 8 (2);

[1] OJ No L 156, 7. 6. 1982, p. 1.

(d) where the proposed processing operation cannot be carried out for technical and/or economic reasons.

2. The customs authority may authorize release for free circulation on a case-by-case or general basis, provided this does not contravene other Community provisions relating to release for free circulation.

Section 2

Simplified procedures

Article 47

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the request of the person concerned and on conditions it shall lay down, shall agree that:

(a) the entry for release for free circulation need not contain some of the particulars asked for;

(b) the entry may be replaced by a commercial or administrative document accompanied by an application signed by the declarant for release for free circulation;

(c) the compensating products or goods in the unaltered state may be released for free circulation without being presented and before the entry is lodged.

2. Where use of the simplified procedure described in paragraph 1 (c) is authorized, the person authorized shall:

(a) notify the customs authority in the manner specified by the said authority, and before the goods leave his premises, of the imminent dispatch of consignments, and/or supply the said authority with all the information it judges necessary to enable it to exercise its right to examine the goods should the need arise;

(b) enter the compensating products or goods in the unaltered state in his accounts. Such entry shall be effected in the manner laid down by the customs authorities. It shall indicate the date of entry. Such entry may be replaced by any other formality of comparable probative effect stipulated by the customs authority;

(c) make available to the customs authority all documents relating to the release for free circulation of the compensating products or goods in the unaltered state in question, and in particular the import licence required under the common agricultural policy or documents provided for by the common commercial policy.

3. The following shall not be authorized by the customs authority to use the simplified procedures described in paragraph 1:

(a) persons who do not offer adequate guarantees as to the proper conduct of the processing operation;

(b) persons whose accounts are not such as to enable the customs authority to check on the operations where the simplified procedure described in paragraph 1 (c) is used.

The customs authority may withhold authorization to use the simplified procedures from persons who do not frequently carry out processing operations.

Article 48

1. Incomplete entries, commercial or administrative documents and entry in the accounts as referred to in Article 47 must contain at least the particulars necessary for identification of the compensating products or goods and a reference to the authorization.

Acceptance by the customs authority of such incomplete entry, commercial or administrative document or entry in the accounts shall have the same force in law as acceptance of the entry for release for free circulation.

Any examination of the compensating products or goods shall be based on the particulars given in the incomplete entry, commercial or administrative document or entry in the accounts.

In cases as referred to in Article 47 (1) (c), entry of the compensating products or goods in the accounts shall be equivalent to their release.

2. The additional declaration or declaration relating to products or goods covered by the authorization referred to in paragraph 1 must be lodged at the competent customs office within the period stipulated by the customs authority.

Acceptance of such declaration shall not have the same force in law as acceptance of the entry for release for free circulation.

3. The customs authority may agree that the additional declaration or the declaration referred to in paragraph 2 should be of a general, periodic or recapitulative nature.

Article 49

1. Where a general authorization for release for free circulation has been issued in accordance with Article 46, the import goods may be put on the Community market either in the form of compensating products or of goods in the unaltered state without the formalities for release for free circulation being completed at the time of their being put on the market.

Goods put on that market in such a manner shall not be deemed solely for the purposes of paragraph 2 as having been treated in one of the ways specified in Article 18 of the basic Regulation.

2. Import goods in the form either of compensating products or of goods in the unaltered state covered by a

general authorization for release for free circulation issued in accordance with Article 46 which have not been dealt with in one of the ways specified in Article 18 of the basic Regulation upon the expiry of the time limit shall be deemed to have been released for free circulation and the declaration of release for free circulation shall be considered to have been lodged and accepted and release granted at that time without it being possible to grant any deferral of payment.

3. For the purposes of applying Regulation (EEC) No 222/77 [1], goods put on the market in accordance with paragraph 1 shall be regarded forthwith as Community goods.

Section 3

Release for free circulation of goods subject to specific commercial policy measures

Article 50

1. The release for free circulation of import goods in the form either of compensating products or of goods in the unaltered state shall be subject to the application by the customs authority of any specific commercial policy measures in force for the import goods at the time when the entry for release for free circulation was accepted.

2. Where release for free circulation is requested in a Member State other than that in which use of the arrangements was authorized, it shall be subject to the application by the customs authority in the Member State of authorization or, at the declarant's request, by the customs authority in the Member State where release is requested, of any specific commercial policy measures in force for the import goods in the Member State concerned at the time when the entry for release for free circulation was accepted.

CHAPTER X

PROVISIONS RELATING TO DUTIES AND OTHER CHARGES AND APPLICATION OF MONETARY COMPENSATORY AMOUNTS

Section 1

Duties and other charges and application of monetary compensatory amounts

Article 51

1. The duties to be charged under Article 20 (1) of the basic Regulation on import goods eligible, at the time when the declaration referred to in Article 18 was accepted, for favourable tariff treatment by reason of their end-use shall be calculated at the rate corresponding to such end-use without special authorization for the granting of such treatment being required, provided that the conditions attaching to the granting of favourable tariff treatment are fulfilled.

2. Paragraph 1 shall apply only where the goods have been put to the end-use qualifying them for favourable tariff treatment before expiry of the time-limit set for that purpose by the Community provisions governing the conditions under which such goods may be accorded the said treatment. The time-limit shall run from the time of acceptance of the declaration referred to in Article 18. It may be extended by the customs authority where the goods have not been put to the end-use in question as a result of unforeseeable circumstances, *force majeure* or inherent technical exigencies of the processing operation.

Article 52

1. The list of compensating products and processing operations to which the first indent of Article 21 (1) (a) of the basic Regulation applies is given at Annex VII.

2. The date to be used for calculating import duties on the compensating products referred to in paragraph 1 shall be that on which the entry for release for free circulation is accepted.

3. The customs authority shall permit application of the first indent of Article 21 (1) (a) of the basic Regulation in respect of waste, scrap, residues and rejects other than those mentioned in the list referred to in paragraph 1.

The Member States shall notify the Commission every six months of cases in which this paragraph has been applied.

Article 53

1. Where the import goods are olive oils falling within subheadings 15.07 A I or 15.07 A II of the Common Customs Tariff and their release for free circulation either in the unaltered state or in the form of compensating products falling within Common Customs Tariff subheading 15.07 A II has been authorized, the agricultural levy to be charged shall be:

— the agricultural levy indicated on the import licence issued under the tendering procedure, subject to the provisions of Article 4 (2) of Regulation (EEC) No 3136/78 [2], or

— the last minimum agricultural levy fixed by the Commission before the date of acceptance of the entry for free circulation, when the licence referred to in Article 6 of the said Regulation is submitted or when the quantity released for free circulation does not exceed 100 kilograms.

[1] OJ No L 38, 9. 2. 1977, p. 1.

[2] OJ No L 370, 30. 12. 1978, p. 72.

2. Paragraph 1 shall also apply where the import goods are olives falling within subheadings 07.01 N II or 07.03 A II of the Common Customs Tariff and the release for free circulation of compensating products falling within tariff subheading 15.07 A II has been authorized.

Article 54

1. In the event of the release for free circulation in a Member State other than the one in which use of the arrangements was authorized of goods in the unaltered state or compensating products, the said Member State shall:

— collect import duties other than those referred to in the second indent which are mentioned on information sheet INF 1 provided for in Article 73, in accordance with the corresponding indications,

— apply any monetary compensatory amount in force at the time of acceptance of the entry for release for free circulation, without prejudice to Article 10 of Council Regulation (EEC) No 1677/85 of 11 June 1985 on monetary compensatory amounts in the agricultural sector [1]. In the event of release for free circulation of goods in the unaltered state the amount shall be that applying to those goods; where compensating products are released for free circulation the amount shall be that applying to those products.

2. In the event of export, as defined in Article 1 (2) (c) of Commission Regulation (EEC) No 3154/85 of 11 November 1985 laying down detailed rules for the administrative application of monetary compensatory amounts [2], the exporting Member State shall apply the monetary compensatory amounts in accordance with Articles 7 and 8 of the said Regulation.

Article 55

1. Where the compensating products are released for free circulation and the customs debt is calculated in accordance with Article 20 of the basic Regulation, on the basis of the items of charge appropriate to the import goods, the particulars mentioned in Article 2 (1) (h), (i), (j) and (k) of Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation [3], shall refer to the goods in the unaltered state.

2. The particulars referred to in paragraph 1 need not be supplied where information sheet INF 1 or another document containing the same particulars as the INF 1 sheet, issued in the Member State where release for free circulation takes place, accompanies the entry for release for free circulation.

Section 2

Proportion of import goods incorporated in compensating products

Article 56

The proportion of import goods incorporated in compensating products shall be calculated when necessary in order to determine the import duties to be charged, repaid or remitted. Such calculation shall not be effected when, *inter alia,* the amount of the debt is determined solely on the basis of Article 21 of the basic Regulation.

Article 57

The quantitative scale method (compensating products) shall be used where one kind of compensating product only is derived from the inward processing operations. In that case the quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt has arisen shall be calculated by applying to the whole amount of the said goods a coefficient corresponding to the ratio of the quantity of compensating products in respect of which a customs debt arises to the total quantity of compensating products.

Article 58

1. The quantitative scale method (import goods) shall be applied in accordance with this Article where all elements of the import goods are found in each compensating product.

In deciding whether this method shall apply, losses shall not be taken into account.

2. The quantity of import goods used in the manufacture of each compensating product shall be determined by successively applying to the total quantity of import goods a coefficient corresponding to the ratio of the quantity of the said goods found in each type of compensating product to the total quantity of the goods found in the compensating products as a whole.

3. The quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt has arisen shall be determined by applying the coefficient arrived at by the method indicated in Article 57 to the quantity of import goods used in the manufacture of the said product calculated in accordance with paragraph 2.

[1] OJ No L 164, 24. 6. 1985, p. 6.
[2] OJ No L 310, 21. 11. 1985, p. 9.
[3] OJ No L 28, 5. 2. 1982, p. 38.

Article 59

1. Where Articles 57 and 58 do not apply, the value scale method shall be used in accordance with this Article. However, with the agreement of the holder of the authorization and for the purposes of simplification, the customs authority may apply the quantitative scale method (import goods) instead of the value scale method where either method would give similar results.

2. In order to determine the quantity of import goods used in the manufacture of each type of compensating product, successive coefficients corresponding to the ratio of the value of each compensating product to the total value of those products, calculated in accordance with paragraph 3, shall be applied to the total quantity of import goods.

3. The value of each of the different compensating products to be used for applying the value scale shall be:

— the recent selling price in the Community of identical or similar products, provided that this has not been influenced by the relationship between buyer and seller, or, where this is not known,

— the latest ex-works price in the Community, provided that this has not been influenced by the relationship between buyer and seller.

Where the value cannot be ascertained under the preceding subparagraph it shall be determined by the customs authority using any reasonable method.

4. The quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt has arisen shall be calculated by applying the coefficient arrived at by the method indicated in Article 57 to the quantity of import goods used in the manufacture of the products in question, calculated in accordance with paragraph 2.

Article 60

The calculations referred to in Articles 57 to 59 shall be effected on the basis of the examples set out in Annex XI or by any other method giving the same results.

TITLE IV

BILL OF DISCHARGE AND REPAYMENT CLAIM

CHAPTER I

BILL OF DISCHARGE

Article 61

1. Where the suspension system is used, the holder of the authorization must supply the customs authority with a bill of discharge within a reasonable period following expiry of the time limit set in accordance with Article 14 of the basic Regulation, unless the said authority itself undertakes to draw up such a bill.

On the basis of the rate of yield established, the bill of discharge shall show the quantity of import goods, giving particulars of the inward processing declarations, and the quantity of compensating products, giving particulars of the documents under which the products were placed under one of the procedures referred to in Article 18 of the basic Regulation. The bill of discharge shall also show the quantity of goods deemed to have been released for free circulation in accordance with Article 49 and indicate the amount of import duties which would be payable.

2. Where determining the amount of import duties requires identification of other items of charge relating to the import goods, the bill of discharge shall in addition show such items and, where appropriate, the proportion of the import goods incorporated in the compensating products, calculated in accordance with Articles 57 to 60.

3. Any document relating to goods deemed to have been released for free circulation in accordance with Article 49 which is necessary for the proper implementation of the provisions governing the release of goods for free circulation must be made available to the customs authority by the holder of the authorization.

4. The customs authority may agree that the bill of discharge referred to in paragraph 1 be made out by computer or in such other manner as the said authority shall stipulate.

Article 62

The customs authority may permit the bill of discharge to be made out directly on the inward processing declaration.

Article 63

The customs authority shall annotate the bill of discharge on the basis of the check which has been carried out, informing the holder of the authorization, if necessary, of the result of the check and shall keep the bill of discharge and related

documents for at least three calendar years from the end of the year in which the bill was drawn up. However, the customs authority may decide that documents relating to the bill of discharge should be kept by the holder of the authorization, in which case the said documents shall be kept for the same period.

Article 64

1. Where import goods have been entered for the arrangements by virtue of a single authorization but under several declarations, compensating products or goods in the unaltered state shall be deemed for the purposes of Article 18 of the basic Regulation to have been obtained from the import goods entered for the arrangements under the earliest of the declarations.

2. Where the holder of the authorization can show the specific import goods from which the compensating products or goods in the unaltered state referred to in paragraph 1 were obtained, the said paragraph 1 shall not apply.

CHAPTER II

REPAYMENT CLAIM

Article 65

Where Article 39 is applied, repayment or remission of import duties on specified goods may be claimed only by one holder of an authorization.

Article 66

1. The repayment or remission of import duties to the holder of the authorization shall be subject to the lodging by the said holder with the customs authority of the Member State referred to in Article 3 (1) of the basic Regulation of a claim, hereinafter referred to as the 'repayment claim'. Such claim must be submitted in duplicate.

2. The customs authority may agree that the repayment claim be made out by computer or in such other manner as the said authority shall stipulate.

Article 67

1. The repayment claim must contain, *inter alia,* the following particulars:

(a) reference to the authorization;

(b) the type and quantity of the import goods in respect of which repayment or remission is claimed;

(c) the Common Customs Tariff subheading of the import goods;

(d) the customs value of the import goods and the rate of import duties to which they are liable as agreed by the customs authority on the date of acceptance of the entry for release for free circulation in connection with the arrangements;

(e) the date of release for free circulation of the import goods in connection with the arrangements;

(f) reference to the entries under which the import goods were released for free circulation in connection with the arrangements;

(g) the type and quantity of the compensating products and the customs procedure under which they are to be placed;

(h) the value of the compensating products if the value scale method is used for the purpose of discharge;

(i) the rate of yield;

(j) reference to the declarations under which the compensating products were entered for one of the customs procedures referred to in Article 27 (1) of the basic Regulation;

(k) the amount of import duties to be repaid or remitted, taking into account, *inter alia,* the import duties on the other compensating products.

2. The customs authority may agree that the claim should not contain some of the particulars referred to in paragraph 1 where these do not concern calculation of the amount to be repaid or remitted.

3. Where the customs authority decides that the entries and declarations referred to in paragraph 1 (f) and (j) respectively, and such other document as the said authority shall stipulate, should be kept by the holder of the authorization, the said entries, declarations and documents shall be made available to the customs authority.

Article 68

1. The time limit referred to in Article 27 (2) of the basic Regulation shall be set at a maximum of six months from the date on which the compensating products were dealt with under one of the procedures specified in Article 27 (1) of the said Regulation.

2. Where special circumstances so justify, the customs authority may extend the time limit referred to in paragraph 1 even after the expiry of that time limit.

Article 69

The customs authority shall annotate the repayment claim in accordance with the check carried out and shall inform the holder of the authorization of the result; it shall keep the

claim and related documents for at least three calendar years from the end of the year in which it takes a decision on the claim. However, the customs authority may decide that documents relating to the claim should be kept by the holder of the authorization, in which case the said documents shall be kept for the same period.

TITLE V

ADMINISTRATIVE COOPERATION

CHAPTER I

COMMUNICATION CONCERNING ECONOMIC CONDITIONS

Article 70

1. The communication referred to in Article 8 of the basic Regulation must be transmitted to the Commission in the month following that in which the authorization was issued.

2. Where an authorization is issued under Article 9 of the basic Regulation the period referred to in paragraph 1 shall apply.

Where the customs authority does not consider it desirable to issue the authorization before consultation has taken place at Community level, it shall transmit the particulars of the application to the Commission as soon as possible.

3. The Member States shall transmit to the Commission:

(a) in respect of each authorization where the value of the import goods per operator and per calendar year exceeds the limits set in Article 6, the particulars indicated in Annex VIII; such particulars need not be transmitted where the inward processing application has been issued on the basis of one or more of the economic conditions referred to by the following codes: 6107, 6201, 6202, 6301, 6302, or 6303;

(b) in respect of each application for an authorization rejected because the conditions are not considered to be fulfilled, the particulars indicated in Annex IX.

4. The information referred to in paragraph 3 shall be transmitted during the month following that in which the authorization was issued or the application for an authorization rejected, as the case may be. It shall be forwarded by the Commission to the other Member States and, where it gives rise to comment by a Member State or the Chairman of the Committee for Customs Procedures with Economic Impact shall be examined by the Committee.

CHAPTER II

EXCHANGE OF INFORMATION BETWEEN CUSTOMS AUTHORITIES

Article 71

1. Where the compensating products or goods in the unaltered state are placed in a free zone or under one of the customs procedures referred to in Article 18 (2) (a), (b) or (d) or in the second indent of Article 27 (1) of the basic Regulation, the box reserved for the description of goods on the document used for the procedure or in the free zone or another box intended for this purpose shall contain one of the following indications:

— Mercancías PA,
— A. F.-varer,
— A. V.-Waren,
— Εμπορεύματα ΕΤ,
— I. P. goods,
— Marchandises PA,
— Merci PA,
— AV-goederen,
— Mercadorias PA.

2. Where import goods are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, either in the unaltered state or in the form of compensating products, are placed under one of the procedures mentioned in Article 18 of the basic Regulation or in a free zone, the indication referred to in paragraph 1 must be supplemented by one of the following:

— Política commercial,
— Handelspolitik,
— Εμπορική πολιτική,
— Commercial policy,
— Politique commerciale,
— Politica commerciale,
— Handelspolitiek.

Article 72

Where the products or goods referred to in Article 71 are placed under a customs procedure or in a free zone after having been in a free zone or under one of the customs procedures referred to in Article 18 (2) (a), (b) or (d) or in the second indent of Article 27 (1) of the basic Regulation, the customs authority shall satisfy itself that the indications mentioned in Article 71 (1) and, where appropriate, Article 71 (2), have been entered on the documents used for the procedure or in the free zone.

Article 73

1. Where release for free circulation of the compensating products or the goods in the unaltered state is requested in a Member State other than the one where use of the

arrangements was authorized, the information sheet referred to in paragraph 2 shall be used.

2. The information sheet, referred to as the 'INF 1 sheet', shall comprise an original and one copy on a form conforming to the model and provisions set out in Annex X. However, the information sheet established in conformity with the model annexed to Directive 84/318/EEC [1] may continue to be used until stocks are exhausted. In this case, the notes concerning the INF 1 sheet set out in Annex X are applicable.

Article 74

1. Without prejudice to paragraph 5, where the release for free circulation of all or a part of the compensating products or goods in the unaltered state referred to in Article 71 is requested, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to indicate the import duties to be levied under Article 20 (1) or the second subparagraph of Article 27 (3) of the basic Regulation. The original of the INF 1 sheet shall be transmitted to the customs authority which authorized use of the inward processing arrangements, and the copy shall be kept by the customs authority which endorsed the sheet.

2. Where the application for release for free circulation related to products or goods referred to in Article 71 (2) and the specific commercial policy measures are to be applied in the Member State where use of the arrangements was authorized, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to indicate whether the specific commercial policy measures in force for goods entered for the said arrangements have in fact been applied. In that case the original of the INF 1 sheet shall be transmitted to the customs authority which authorized use of the inward processing arrangements, and the copy shall be kept by the customs authority which endorsed the sheet.

Where the INF 1 sheet is used to apply specific commercial policy measures, the authority receiving it shall notify the holder of the authorization of the application.

3. Where the specific commercial policy measures are to be applied in the Member State where release for free circulation is sought, the customs authority responsible for authorizing such release shall, using the INF 1 sheet endorsed by it, ask the customs authority which authorized use of the inward processing arrangements to supply the particulars necessary for application of the said measures.

4. The customs authority to which the INF 1 sheet is addressed shall supply the information requested and return the original. However, it shall not be obliged to supply such information beyond the expiry of the period for which it is required to keep records.

5. The INF 1 sheet shall be endorsed by the customs authority which authorized use of the inward processing arrangements should the holder of the authorization so request. In this case, it shall give the original to the holder of the authorization and keep the copy.

Article 75

Where compensating products obtained in a Member State under an authorization with the drawback system are dispatched to another Member State with a T 1 document or one of the documents referred to in Article 7 of Regulation (EEC) No 222/77, and these products are covered by a request for a new inward processing authorization, the customs authority of that other Member State responsible for issuing the new authorization, either with the suspension system or the drawback system where circumstances justify the release for free circulation of the products, shall use the INF 1 sheet to determine the amount of any import duties to be levied or the amount of the customs debt likely to be incurred.

TITLE VI

FINAL PROVISIONS

Article 76

The following provisions are hereby repealed:

(a) Article 9 of Regulation (EEC) No 645/75 [2];

(b) Article 7 of Regulation (EEC) No 3136/78;

(c) Article 10 (7) of Regulation (EEC) No 2630/81.

[1] OJ No L 166, 26. 6. 1984, p. 19.
[2] OJ No L 67, 14. 3. 1975, p. 16.

Article 77

This Regulation shall enter into force on 1 January 1987.

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

Done at Brussels, 24 November 1986.

For the Council
The President
G. HOWE

ANNEX I

LIST OF GOODS (PRODUCTION ACCESSORIES) AND USES THEREOF AS REFERRED TO IN ARTICLE 2

(a) catalysts, chemical-reaction accelerators, retardants or arresters;

(b) goods needed to create the physical or chemical environment essential to the performance of certain processing operations:

1. gases such as hydrogen, helium, argon and carbon dioxide; charcoal; solvents such as acetic acid;
2. anti-oxidants, such as those added to tin baths used in production-line soldering or in tinning;
3. anti-foam or foaming agents and quenching agents;
4. agents used in the electrostatic precipitation of dusts and other particles which, otherwise, would float around goods when these have to be opened in a totally clean atmosphere;
5. coatings (such as zinc stearate) which are essential in the forming of parts by means of drawing, drop forging, stamping, extrusion or similar;
6. mould-extraction coatings insulating the moulds from the material to be moulded;
7. preparations intended to make it easier to perform processing operations or to position goods intended to be mounted on other goods;
8. bonding agents such as paraffin and other substances for use in the sintering of non-sintered metallic carbides;

(c) goods needed to protect import goods during or after their working:

1. masking (sticky tape or paper) intended to protect a part of the surface of blanks or of products undergoing processing operations on adjacent parts;
2. powder used to prevent the deformation of sheet metal or thin parts being brazed;
3. inhibiters or stabilizers (such as anti-rust compounds), plastic film and other total-loss coverings intended to protect import goods held in stock, compensating products awaiting further processing and for such products awaiting delivery;

(d) preparations for the treatment of goods such as:

1. strippers, stain removers, detergents and similar, but only where they are used to clean import goods to be processed, or products finished or being worked;
2. abrasive or polishing agents in the form of powders, pastes or emulsions;
3. oils, gases and special compounds for the surface quenching or hardening of steel or other parts;
4. greasing products;

(e) filter beds, activated clays and other substances intended to filter goods to be processed or products being worked (by means of gumming, passing through a filter press, or other);

(f) ion exchangers and ion exchange membranes;

(g) fuels and lubricants needed for the testing of compensating products;

(h) fuels needed for the detection of faults in import goods needing repair;

(i) lubricants needed in the testing, calibration, adjustment or withdrawal of compensating products.

ANNEX II

MODEL APPLICATION FOR INWARD PROCESSING AUTHORIZATION

APPLICATION FOR INWARD PROCESSING AUTHORIZATION

Date: .....

NB: The particulars should, if possible, be supplied in the order indicated. Information relating to goods/products must be given for every type of goods/products concerned.

Applicants shall be required to supply only such particulars as they may reasonably be expected to know.

1. Name or business name and address:

a) of the applicant: .....

.....

b) of the operator (1): .....

.....

2. Which system it is intended to use (2):

a) suspension system: .....

.....

b) drawback system: .....

.....

3. Special procedure applied for (2):

a) equivalent compensation: .....

.....

.....

b) prior exportation: .....

.....

.....

c) triangular system: .....

.....

.....

4. Goods to be processed and grounds for application:

a) trade and/or technical description (3): .....

b) indication of Common Customs Tariff classification (4): .....

c) estimated quantity (5): .....

d) estimated value (5): .....

e) origin (6): .....

f) code (7): .....

5. Compensating products and planned export operation:

a) trade and/or technical description (3): .....

.....

.....

b) indication of Common Customs Tariff classification (4): .....

.....

c) main compensating products: .....

.....

d) planned export operation (8): .....

.....

6. Rate of yield (9): .....

.....

.....

7. Nature of processing operation: .....

.....

.....

8. Place where the processing operation is to be carried out: .....

9. Estimated time needed for:

a) carrying out the processing operations (10): .....

b) disposing of the compensating products (11): .....

c) procurement and transport to the Community of non-Community goods (12): .....

10. Suggested method of identification: .....

.....

.....

11. Indicate the customs office through which it is planned to carry out formalities relating:

a) to the import goods: .....

b) to the compensating products: .....

12. Intended duration of authorization (13): .....

13. Equivalent goods (14): .....

.....

14. Importer authorized to enter goods for the arrangements (15): .....

.....

15. Reference to any authorization issued in the preceding three years in respect of goods identical to those covered by this application: .....

.....

Date: .....

Signature: .....

Notes (application)

(1) Where applicant and operator are not the same, give operator's name/business name and address.

(2) Indicate the system and/or the special procedure intended to be used or applied for.

(3) The description should be sufficiently clear and detailed to enable the customs authority to take a decision on the application, and in particular to decide in the light of information supplied whether the economic conditions can be regarded as fulfilled and whether, in cases where it is planned to use the equivalent compensation system, the conditions for use of that system are fulfilled.

(4) For information: Only the tariff heading need be given, unless an indication of the subheading is required to enable the authorization to be issued or for the proper conduct of the processing operations. The tariff subheading must be given where it is planned to use the equivalent compensation system.

(5) This information is not required where the code indicated under (f) is one of the following codes: 6101, 6301, 6302, 6201 or 6107. Where they are supplied, they may refer to an import period.

(6) State country of origin.

(7) Enter the appropriate code or other requisite information indicating why the essential interests of Community producers are not affected:

Where the operation concerned is one of the following:

— job processing under a contract with a person established outside the Community (to be specified in the application):	code 6201
— operation of a non-commercial nature:	code 6202
— repair of goods, incluiding overhaul or adjustment:	code 6301
— usual forms of handling listed in Directive 71/235/EEC (1):	code 6302
— operations to be carried out successively in one or more Member States using import goods covered by an authorization issued by virtue of codes 6101 to 6107:	code 6303
— operation relating to goods whose value per type of goods and per calendar year does not exceed the amount indicated in Article 6:	code 6400

Where the goods to which the application relates are not available in the Community:

— either because they are not produced there:	code 6101
— or because they are not produced there in sufficient quantity:	code 6102
— or because Community suppliers are unable to make them available to the applicant within a reasonable time:	code 6103

Where goods of the same kind are produced in the Community but cannot be used:

— either because their price makes the proposed commercial operation uneconomic:	code 6104
— or because they are not of the quality or characteristics necessary to enable the operator to produce the required compensating products:	code 6105
— or because they do not conform to the expressly-stated requirements of the non-Community purchaser of the compensating products (e.g. on technical or commercial grounds):	code 6106
— or because the compensating products must be made from the goods specified in the application in order to comply with provisions protecting industrial and commercial property rights (e.g. patents, trade marks):	code 6107

Where Article 7 applies:

point (a):	code 7001
point (b):	code 7002
point (c):	code 7003
Other reasons (specify):	code 8000

(8) To be supplied where suspension system is applied for. Indicate export market prospects for compensating products.

(9) Indicate the expected rate of yield or suggest how such rate should be established.

(10) Indicate the average time likely to be needed to process a given batch (expressed e.g. by unit or quantity) of goods.

(11) Indicate the time likely to elapse between completion of the processing operations and export of the compensating products.

(12) To be filled in only if it is planned to use the prior exportation procedure.

(13) Indicate the period within which it is planned to import the goods to be processed.

(14) To be filled in only if it is planned to use the equivalent compensation system. State the tariff subheading, commercial quality and technical characteristics of the equivalent goods, to enable the customs authority to make the necessary comparisons between import goods and equivalent goods and as certain other particulars which may be needed if Article 10 is applied.

(15) To be filled in only if it is planned to use the triangular traffic system. Give the importer's name or business name and address.

(1) OJ No. L 143, 29. 6. 1971, p. 28.

MODEL INWARD PROCESSING AUTHORIZATION

INWARD PROCESSING AUTHORIZATION

Date: .....

NB: The authorization must contain particulars of the application. Where information is supplied by reference to the application, the application shall constitute an integral part of the authorization.

The particulars should if possible be supplied in the order indicated:

1. Name or business name and address:

(a) of the holder of the authorization: .....

.....

(b) of the operator (1): .....

.....

2. System authorized (2):

(a) suspension system: .....

.....

(b) drawback system: .....

.....

3. Procedure (2):

(a) equivalent compensation: .....

.....

.....

(b) prior exportation: .....

.....

.....

(c) triangular traffic: .....

.....

.....

4. Goods to be processed (3):

(a) trade and/or technical description: .....

.....

(b) indication of Common Customs Tariff classification: .....

.....

(c) estimated quantity: .....

(d) estimated value: .....

5. Compensating products (3):

(a) trade and/or technical description: .....

.....

.....

(b) indication of Common Customs Tariff classification: .....

.....

(c) main compensating products: .....

.....

6. **Rate of yield or method by which the rate will be established** (4): .....

.....

.....

7. **Nature of processing operations:** .....

.....

.....

8. **Place where processing operation is to be carried out and storage premises:** .....

9. **Time allowed for placing under a customs procedure specified in article 18 or 27 of the basic regulation** (5): .....

.....

10. **Time allowed for entering non-community goods for the arrangements** (6): .....

.....

.....

11. **Approved means of identification:** .....

.....

.....

12. **Name of customs authority empowered to check on:**

(a) import goods: .....

(b) the disposal of products for the purposes of Article 18 or 27 of the basic Regulation: .....

(c) conduct of the processing operations: .....

13. **Period of validity** (7): .....

.....

14. **Equivalent goods** (8): .....

.....

15. **Importer authorized to enter goods for the arrangements** (9): .....

.....

16. **Date for review of economic conditions** (10): .....

Date: .....

Signature: .....

Notes (authorization)

(1) Where the holder of the authorization and the operator are not the same, give operator's name/business name and address.

(2) Indicate the system authorized and/or the procedure.

(3) Particulars to be supplied as necessary to enable customs offices to check on use of the authorization, with particular reference to approved or expected rates of yield and having regard in respect of quantity and value to the economic conditions cited. Quantity and value may be stated in terms of a given period of importation. Where reference is made to compensating products, distinguish between main and secondary compensating products.

(4) State rate of yield or indicate how the customs authority empowered to check on the proper conduct of the processing operations is to determine rate of yield. Where the yield is to be that shown in the accounts of the holder of the authorization, enter 'holder's accounts'.

(5) Indicate the time needed to process a given quantity of import goods and dispose of the corresponding compensating products.

(6) to be filled in if the prior exportation procedure is to be used.

(7) Where circumstances allow the granting of an authorization for a period longer than two years, enter in section 13 the period of validity or the words 'unlimited validity', as appropriate, accompanied by the review provision referred to in section 16.

(8) To be filled in only if it is planned to use the equivalent compensation system. State the tariff subheading, commercial quality and technical characteristics of the equivalent goods.

(9) To be filled in only if use of the triangular traffic system is authorized. Give the importer's name or business name and address.

(10) See note (7).

ANNEX III

GOODS WHOSE TOTAL VALUE FOR THE PURPOSES OF ARTICLE 6 (4) OF THE BASIC REGULATION MUST NOT EXCEED 100 000 ECU

Tariff Heading CCT chapter No	Description of goods/products
1 — 24	— Live animals; animal products — Vegetable products — Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes — Prepared foodstuffs; beverages, spirits and vinegar; tobacco
28 — 38	— Products of the chemical and allied industries
50 — 63	— Textiles and textile articles
73	— Iron and steel and articles thereof

ANNEX IV

SPECIAL PROVISIONS CONCERNING EQUIVALENT COMPENSATION AND PRIOR EXPORTATION FOR CERTAIN TYPES OF GOODS

Rice

Rice falling within subheading 10.06 B I or II of the Common Customs Tariff shall not be deemed equivalent to imported rice falling within the same Common Customs Tariff subheading unless it is in the same category as the imported rice and has a length/width ratio falling within the same subdivision.

The categories of rice and length/width ratios are shown below:

I. PADDY RICE

Category	Criteria	
	Grain length (1)	Length/width ratio (2)
1	2	3
A	7,4 mm or less	Less than 2,2
B	More than 7,4 mm	1. 2,2 or more, but less than 3,4
		2. 3,4 or more

(1) The length is the distance between the base of the internal glume and the tip of the apex (in the case of bearded grains) or the tip of the lemma (in the case of beardless grains).

(2) The width is the distance between the points furthest from the lemma.

II. HUSKED RICE

Category	Criteria	
	Grain length (1)	Length/width ratio (2)
1	2	3
A	5,6 mm or less	Less than 2,0
B	More than 5,6 mm	1. 2,0 or more, but less than 3,1
		2. 3,1 or more

(1) The length is the distance between the furthest points of the grain including the germ.

(2) The width is the distance between the two sides of the grain at its thickest part.

III. MILLED RICE (1)

Category	Criteria	
	Grain length (2)	Length/width ratio (3)
1	2	3
A	5,2 mm or less	Less than 2,0
B	More than 5,2 mm	1. 2,0 or more, but less than 3,0
		2. 3,0 or more

(1) In the case of semi-milled rice, the length is extended by 0,1 mm; the length/width ratio remains unchanged.
(2) The length is the distance between the furthest points of the grain.
(3) The width is the distance between the two sides of the grain at its thickest part.

The length/width ratio shall be determined by measuring the length and width of 100 grains and dividing the total length by the total width.

Where grains cannot be classified under both columns 2 and 3 of the same category and subdivision, the category and subdivision shall be determined solely on the basis of the length/width ratio (column 3).

Ash and residues of copper and copper alloys falling within Common Customs Tariff heading No ex 26.03 and waste and scrap of copper and copper alloys falling within Common Customs Tariff subheading ex 74.01 D

Equivalent compensation shall not be allowed for goods from which the above ash, residues, waste or scrap would be produced for export.

ANNEX V

STANDARD RATES OF YIELD

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
04.05 A I b)	Eggs in shell	1	04.05 B I a) 2	(a) Eggs, not in shell, liquid or frozen	86,00
			ex 05.15 B	(b) Shells	12,00
		2	04.05 B I b) 1 and 2	(a) Egg yolks, liquid or frozen	33,00
			ex 35.02 A II a) 2	(b) Ovalbumin, liquid or frozen	53,00
			ex 05.15 B	(c) Shells	12,00
		3	04.05 B I a) 1	(a) Eggs, not in shell, dried	22,10
			ex 05.15 B	(b) Shells	12,00
		4	04.05 B I b) 3	(a) Egg yolks, dried	15,40
			ex 35.02 A II a) 1	(b) Ovalbumin, dried (in crystals)	7,40
			ex 05.15 B	(c) Shells	12,00
		5	04.05 B I b) 3	(a) Egg yolks, dried	15,40
			ex 35.02 A II a) 1	(b) Ovalbumin, dried (in another form — for example leaves, flakes, powder, etc.)	6,50
			ex 05.15 B	(c) Shells	12,00
04.05 B I a) 2	Eggs, not in shell, liquid or frozen	6	04.05 B I a) 1	Eggs, not in shell, dried	25,70
04.05 B I b) 1 and 2	Egg yolks, liquid or frozen	7	04.05 B I b) 3	Egg yolks, dried	46,60
ex 10.01 B I	Common wheat	8	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content not exceeding 0,52 %	66,23
			ex 23.02 A II a)	(b) Bran	25,50
			ex 23.02 A II b)	(c) Sharps	6,00
		9	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,52 % but not exceeding 0,60 %	69,93

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
ex 10.01 B I *(cont'd)*			ex 23.02 A II a)	(b) Bran	25,50
			ex 23.02 A II b)	(c) Sharps	2,50
		10	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,60 % but not exceeding 0,90 %	75,19
			ex 23.02 A II a)	(b) Bran	23,00
		11	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,90 % but not exceeding 1,10 %	81,30
			ex 23.02 A II a)	(b) Bran	16,67
		12	11.01 A	(a) Common wheat flour having by weight on the dry product an ash content exceeding 1,10 % but not exceeding 1,65 %	87,72
			ex 23.02 A II a)	(b) Bran	10,26
		13	11.01 A	Common wheat flour having by weight on the dry product an ash content exceeding 1,65 % but not exceeding 1,90 %	98,03
		14	11.02 B II a)	Hulled wheat (shelled or husked) whether or not sliced or kibbled (3)	98,04
		15	11.07 A I a)	(a) Malt, unroasted, obtained from wheat, in the form of flour	56,18
			ex 10.01 B I	(b) Non-germinated common wheat	1,00
			ex 23.02 A II a)	(c) Bran	19,00
			ex 23.03 B II	(d) Rootlets	3,50
		16	11.07 A I b)	(a) Malt, unroasted, obtained from wheat, in a form other than of flour	75,19
			ex 10.01 B I	(b) Non-germinated common wheat	1,00
			ex 23.03 B II	(c) Rootlets	3,50
		17	11.08 A III	(a) Wheat starch	45,46
			11.09	(b) Wheat gluten	7,50
			ex 23.02 A II a)	(c) Bran	25,50
			ex 23.03 B II	(d) Residues of starch manufacture	12,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.01 B II	Durum wheat	18	11.02 A I a)	(a) Cereal meal 'Couscous' (4)	40,00
			11.02 A I a)	(b) And groats and meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	20,00
			11.01 A	(c) Flour	15,00
			ex 23.02 A II a)	(d) Bran	20,00
		19	11.02 A I a)	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight	60,00
			11.01 A	(b) Flour	15,00
			ex 23.02 A II a)	(c) Bran	20,00
		20	11.02 A I a)	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	67,00
			11.01 A	(b) Flour	8,00
			ex 23.02 A II a)	(c) Bran	20,00
		21	11.02 A I a)	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 1,30 % or more by weight	75,00
			ex 23.02 A II a)	(b) Bran	20,00
		22	19.03 B I	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of less than 0,95 % by weight	59,88
			11.01 A	(b) Flour	15,00
			ex 23.02 A II a)	(c) Bran	20,00
		23	19.03 B I	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of 0,95 % or more but less than 1,30 % by weight	66,67
			11.01 A	(b) Flour	8,00
			ex 23.02 A II a)	(c) Bran	20,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.01 B II *(cont'd)*		24	19.03 B I	(a) Macaroni, spaghetti and similar products containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of 1,30 % or more by weight	75,19
			ex 23.02 A II a)	(b) Bran	19,00
10.03	Barley	25	11.01 C (I)	(a) Barley flour, of an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	66,67
			ex 23.02 A II a)	(b) Bran	10,00
			ex 23.02 A II b)	(c) Sharps	21,50
		26	11.02 A III (a)	(a) Barley groats and meal, of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	64,52
			11.01 C	(b) Barley four	2,00
			ex 23.02 A II a)	(c) Bran	10,00
			ex 23.02 A II b)	(d) Sharps	21,50
		27	11.02 B I (a 1 (aa)	(a) Hulled (shelled or husked) barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight (3)	66,67
			ex 23.02 A II a)	(b) Bran	10,00
			ex 23.02 A II b)	(c) Sharps	21,50
		28	11.02 B I b) 1 (aa)	(a) Hulled and sliced or kibbled barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight ('Grütze' or 'Grutten') (3)	66,67
			ex 23.02 A II a)	(b) Bran	10,00
			ex 23.02 A II b)	(c) Sharps	21,50

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.03 *(cont'd)*		29	11.02 C III (a)	(a) Pearled barley (5), of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc) — First category	50,00
			ex 23.02 A II a)	(b) Bran	20,00
			ex 23.02 A II b)	(c) Sharps	27,50
		30	11.02 C III (b)	(a) Pearled barley (5), of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc) — Second category	62,50
			ex 23.02 A II a)	(b) Bran	20,00
			ex 23.02 A II b)	(c) Sharps	15,00
		31	11.02 E I b) I (aa)	(a) Flaked barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	66,67
			ex 23.02 A II a)	(b) Bran	10,00
			ex 23.02 A II b)	(c) Sharps	21,33
		32	11.07 A II a)	(a) Malt, unroasted, other than obtained from wheat, in the form of flour	56,18
			ex 10.03	(b) Barley, not germinated	1,00
			ex 23.02 A II a)	(c) Bran	19,00
			ex 23.03 B II	(d) Rootlets	3,50
		33	11.07 A II b)	(a) Malt, unroasted, other than obtained from wheat, in forms other than flour	75,19
			ex 10.03	(b) Barley, not germinated	1,00
			ex 23.03 B II	(c) Rootlets	3,50
		34	11.07 B	(a) Malt, roasted	64,52
			ex 10.03	(b) Barley, not germinated	1,00
			ex 23.03 B II	(c) Rootlets	3,50
10.04	Oats	35	11.01 D (I)	(a) Oat flour, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry matter, not exceeding 1,8 % by	

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.04 *(cont'd)*				weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated	55,56
			ex 23.02 A II a)	(b) Bran	33,00
			ex 23.02 A II b)	(c) Sharps	7,50
		36	11.02 A IV (a)	(a) Oat groats and meal, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated	55,56
			11.01 D	(b) Flour	2,00
			ex 23.02 A II a)	(c) Bran	33,00
			ex 23.02 A II b)	(d) Sharps	7,50
		37	11.02 B I a) 2 aa)	Clipped oats	98,04
		38	11.02 B I a) 2 bb) (II)	(a) Hulled (shelled or husked) oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,5 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated (3)	62,50
			ex 23.02 A II a)	(b) Bran	33,00
		39	11.02 B I b) 2 (aa)	(a) Hulled and sliced or kibbled oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated ('Grütze' or 'Grutten') (3)	58,82
			ex 23.02 A II a)	(b) Bran	33,00
			ex 23.02 A II b)	(c) Sharps	3,50

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.04 *(cont'd)*		40	11.02 E I b) 2 (aa)	(a) Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	50,00
			ex 23.02 A II a)	(b) Bran	33,00
			ex 23.02 A II b)	(c) Sharps	13,00
		41	11.02 E I b) 2 (bb)	(a) Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content exceeding 0,1 % but not exceeding 1,5 % by weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	62,50
			ex 23.02 A II a)	(b) Bran	33,00
10.05 B	Maize, other	42	11.01 E (I)	(a) Maize flour, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	55,56
			11.02 G II	(b) Maize germ	10,00
			ex 23.03 A II	(c) Corn-gluten feed	21,30
		43	11.01 E (I)	(a) Maize flour, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	71,43
			11.02 G II	(b) Maize germ	12,00
			ex 23.02 A I a)	(c) Bran	14,00
		44	11.01 E (II)	Maize flour, of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	98,04

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.05 B *(cont'd)*		45	11.02 A V (a)	(a) Maize groats and meal, of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight (6)	55,56
			11.01 E	(b) Maize flour	16,00
			11.02 G II	(c) Maize germ	12,00
			ex 23.02 A I a)	(d) Bran	14,00
		46	11.02 A V (b)	(a) Maize groats and meal, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (6)	71,43
			11.02 G II	(b) Maize germ	12,00
			ex 23.02 A I a)	(c) Bran	14,00
		47	11.02 A V (c)	Maize groats and meal, of a fat content, referred to dry matter, exceeding 1,3 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (6)	98,04
		48	11.02 E II c) (1)	(a) Flaked maize, of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7 % by weight	62,50
			ex 23.02 A I a)	(b) Bran	35,50
		49	11.02 E II c) (2)	(a) Flaked maize, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	76,92
			ex 23.02 A I a)	(b) Bran	21,08

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.05 B *(cont'd)*		50	11.02 E II c) (3)	(a) Flaked maize, of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	90,91
			ex 23.02 A I a)	(b) Bran	7,09
		51	11.08 A I	(a) Maize starch	62,11
				(b) The products shown under numerical order No 57	30,10
		52	17.02 B I a) or 17.02 B II a)	(a) Glucose in the form of white crystalline powder, whether or not agglomerated (7)	47,62
				(b) The products shown under numerical order No 57	30,10
			ex 17.02 B II b)	(c) Glucose waste	10,00
		53	17.02 B I b) or 17.02 B II b)	(a) Glucose, other than glucose in the form of white crystalline powder, whether or not agglomerated (8)	62,11
				(b) The products shown under numerical order No 57	30,10
		54	ex 29.04 C III a) 1 or ex 38.19 T I a)	(a) D-Glucitol (sorbitol) in aqueous solution containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content (9)	58,14
				(b) The products shown under numerical order No 57	30,10
		55	ex 29.04 C III a) 2 or ex 38.19 T I b)	(a) D-Glucitol (serbitol) in aqueous solution containing more than 2 % by weight of D-mannitol, calculated on the D-glucitol content (10)	65,79
				(b) The products shown under numerical order No 57	30,10
		56	ex 29.04 C III b) or ex 38.19 T II	(a) D-Glucitol (sorbitol) in powder	40,82
				(b) The products shown under numerical order No 57	30,10
			ex 17.02 B II b)	(c) Glucose waste	10,00

Import goods		Numerial order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg)					
CCT heading No	Description		Code (1)	Description						
1		2	3	4	5					
					(a)	(b)	(c)	(d)	(e)	(f)
10.05 B *(cont'd)*		57		Complementary products to the compensating products found under numerical order Nos 51 to 56 (11)						
			11.02 G II	Maize germ	6,10	6,10				
			ex 15.07	Maize oils			2,90	2,90	2,90	2,90
			ex 23.03 A I	Gluten		4,50		4,50	4,50	
			ex 23.03 A II	Corn-gluten feed	24,00	19,50	24,00	19,50	22,70	27,20
			ex 23.04 B	Germ oil-cake			3,20	3,20		
					30,10	30,10	30,10	30,10	30,10	30,10

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B I a) 1	Round grain paddy rice	58	10.06 B I b) 1	(a) Round grain husked rice	80,00
			ex 12.09	(b) Husks	20,00
		59	10.06 B II a) 1	(a) Round grain semi-milled rice, non-parboiled	63,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	7,00
			10.06 B III	(c) Broken rice	10,00
			ex 12.09	(d) Husks	20,00
		60	10.06 B II a) 1	(a) Round grain semi-milled rice, parboiled	68,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	6,00
			10.06 B III	(c) Broken rice	6,00
			ex 12.09	(d) Husks	20,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B I a) 1 *(cont'd)*		61	10.06 B II b) 1	(a) Round grain wholly-milled rice, non-parboiled	60,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	8,00
			10.06 B III	(c) Broken rice	12,00
			ex 12.09	(d) Husks	20,00
		62	10.06 B II b) 1	(a) Round grain wholly-milled rice, parboiled	65,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	8,00
			10.06 B III	(c) Broken rice	7,00
			ex 12.09	(d) Husks	20,00
10.06 B I a) 2	Long grain paddy rice	63	10.06 B I b) 2	(a) Long grain husked rice	80,00
			ex 12.09	(b) Husks	20,00
10.06 B I a) 2	Long grain paddy rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, socalled Carolina of South America and USA medium	64	10.06 B II a) 2	(a) Long grain semi-milled rice, non-parboiled	65,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	5,00
			10.06 B III	(c) Broken rice	10,00
			ex 12.09	(d) Husks	20,00
		65	10.06 B II a) 2	(a) Long grain semi-milled rice, parboiled	67,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	7,00
			10.06 B III	(c) Broken rice	6,00
			ex 12.09	(d) Husks	20,00
10.06 B I a) 2	Long grain paddy rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	66	10.06 B II a) 2	(a) Long grain semi-milled rice, non-parboiled	58,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	7,00
			10.06 B III	(c) Broken rice	15,00
			ex 12.09	(d) Husks	20,00
		67	10.06 B II a) 2	(a) Long grain semi-milled rice, parboiled	64,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B I a) 2 *(cont'd)*			11.01 F or ex 23.02 A I	(b) Rice flour or bran	8,00
			10.06 B III	(c) Broken rice	8,00
			ex 12.09	(d) Husks	20,00
10.06 B I a) 2	Long grain paddy rice of other qualities	68	10.06 B II a) 2	(a) Long grain semi-milled rice, non-parboiled	58,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	6,00
			10.06 B III	(c) Broken rice	16,00
			ex 12.09	(d) Husks	20,00
		69	10.06 B II a) 2	(a) Long grain semi-milled rice, parboiled	62,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	9,00
			ex 12.09	(d) Husks	20,00
10.06 B I a) 2	Long grain paddy rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, socalled Carolina of South America and USA medium	70	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	63,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	6,00
			10.06 B III	(c) Broken rice	11,00
			ex 12.09	(d) Husks	20,00
		71	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	65,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	8,00
			10.06 B III	(c) Broken rice	7,00
			ex 12.09	(d) Husks	20,00
10.06 B I a) 2	Long grain paddy rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	72	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	55,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	16,00
			ex 12.09	(d) Husks	20,00
		73	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	60,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	10,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B 1 a) 2 *(cont'd)*			10.06 B III	(c) Broken rice	10,00
			ex 12.09	(d) Husks	20,00
10.06 B I a) 2	Long grain paddy rice of other qualities	74	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	52,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	19,00
			ex 12.09	(d) Husks	20,00
		75	10.06 B II b) 2	(a) Long grain wholly-milled-rice, parboiled	58,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	11,00
			10.06 B III	(c) Broken rice	11,00
			ex 12.09	(d) Husks	20,00
10.06 B I b) I	Round grain husked rice	76	10.06 B II a) 1	(a) Round grain semi-milled rice, non-parboiled	81,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	10,00
		77	10.06 B II a) 1	(a) Long grain semi-milled rice, parboiled	84,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	8,00
			10.06 B III	(c) Broken rice	8,00
		78	10.06 B II b) 1	(a) Round grain wholly-milled rice, non-parboiled	77,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	11,00
			10.06 B III	(c) Broken rice	12,00
		79	10.06 B II b) 1	(a) Round grain wholly-milled rice, parboiled	80,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	10,00
			10.06 B III	(c) Broken rice	10,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B I b) 2	Long grain husked rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, socalled Carolina of South America and USA medium	80	10.06 B II a) 2	(a) Long grain semi-milled rice, non-parboiled	84,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	6,00
			10.06 B III	(c) Broken rice	10,00
		81	10.06 B II a) 2	(a) Long grain semi-milled rice, parboiled	86,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	7,00
			10.06 B III	(c) Broken rice	7,00
10.06 B I b) 2	Long grain semi-milled rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	82	10.06 B II a) 2	(a) Long grain semi-milled rice, non-parboiled	76,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	15,00
		83	10.06 B II a) 2	(a) Long grain semi-milled rice, parboiled	86,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	7,00
			10.06 B III	(c) Broken rice	7,00
10.06 B I b) 2	Long grain semi-milled rice of other qualities	84	10.06 B II a) 2	(a) Long grain semi-milled rice, non-parboiled	71,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	20,00
		85	10.06 B II a) 2	(a) Long grain semi-milled rice, parboiled	82,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	9,00
10.06 B I b) 2	Long grain husked rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose	86	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	77,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	11,00
			10.06 B III	(c) Broken rice	12,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B I b) 2 *(cont'd)*	Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, socalled Carolina of South America and USA medium	87	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	81,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	9,00
			10.06 B III	(c) Broken rice	10,00
10.06 B I b) 2	Long grain husked rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	88	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	73,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	10,00
			10.06 B III	(c) Broken rice	17,00
		89	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	83,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	8,00
			10.06 B III	(c) Broken rice	9,00
10.06 B I b) 2	Long grain husked rice of other qualities	90	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	67,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	11,00
			10.06 B III	(c) Broken rice	22,00
		91	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	78,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	11,00
			10.06 B III	(c) Broken rice	11,00
10.06 B II a) 1	Round grain semi-milled rice	92	10.06 B II b) 1	(a) Round grain wholly-milled rice, non-parboiled	95,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	2,00
			10.06 B III	(c) Broken rice	3,00
		93	10.06 B II b) 1	(a) Round grain wholly-milled rice, parboiled	97,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	1,00
			10.06 B III	(c) Broken rice	2,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B II a) 2	Long grain semi-milled rice of the quality: Spanish medium, Uruguay selection, Bluerose, Arkrose, Calrose, Gulfrose, Magnolia, Northrose, Zenith, Nato, socalled Carolina of South America and USA medium	94	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	93,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	2,00
			10.06 B III	(c) Broken rice	5,00
		95	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	96,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	2,00
			10.06 B III	(c) Broken rice	2,00
10.06 B II a) 2	Long grain semi-milled rice of the quality: Belle Patna, Blue Belle, Blue Bonnet, Star Bonnet and USA long grain	96	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	92,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	3,00
			10.06 B III	(c) Broken rice	5,00
		97	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	95,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	2,00
			10.06 B III	(c) Broken rice	3,00
10.06 B II a) 2	Long grain semi-milled rice of other qualities	98	10.06 B II b) 2	(a) Long grain wholly-milled rice, non-parboiled	91,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	3,00
			10.06 B III	(c) Broken rice	6,00
		99	10.06 B II b) 2	(a) Long grain wholly-milled rice, parboiled	94,00
			11.01 F or ex 23.02 A I	(b) Rice flour or bran	3,00
			10.06 B III	(c) Broken rice	3,00
10.06 B II b)	Wholly-milled rice	100	10.06 B II b)	Wholly-milled rice, polished, glazed or packed (12)	100,00
10.06 B II b) 1	Round grain wholly-milled rice	101	ex 19.05 B	'Puffed rice'	60,61
10.06 B II b) 2	Long grain wholly-milled rice	102	ex 21.07 A II	Pre-cooked rice (13)	84,00

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
10.06 B III	Broken rice	103	11.01 F	Rice flour	94,34
		104	11.02 A VI	Rice groats and meal	94,34
		105	11.02 E II d) 1	Rice, flaked	94,34
15.07 A I b) and c)	Olive oil, untreated	106	ex 15.07 A II	(a) Olive oil, refined	98,00
			ex 15.10 C	(b) Acid oils from refining	(14)
ex 18.01	Cocoa beans, whole or broken, raw	107	ex 18.01	(a) Cocoa beans, whole or broken, shelled and roasted	76,3
			18.02	(b) Cocoa shells, husks, skins and waste	16,7
18.01	Cocoa beans, whole or broken, raw or roasted	108	ex 18.03	(a) Cocoa paste (in bulk or in block)	76,3
			18.02	(b) Cocoa shells, husks, skins and waste	16,7
		109	ex 18.03	(a) Cocoa paste (in bulk or in block), defatted, containing not more than 14 % of fats	40,3
			ex 18.04	(b) Cocoa butter	36,0
			18.02	(c) Cocoa shells, husks, skins and waste	16,7
		110	ex 18.03	(a) Cocoa paste (in bulk or in block), defatted, containing more than 14 % but not more than 18 % of fats	42,7
			ex 18.04	(b) Cocoa butter	33,6
			18.02	(c) Cocoa shells, husks, skins and waste	16,7
		111	ex 18.03	(a) Cocoa paste (in bulk or in block), defatted, containing more than 18 % of fats	44,8
			ex 18.04	(b) Cocoa butter	31,5
			18.02	(c) Cocoa shells, husks, skins and waste	16,7

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
18.01 *(cont'd)*		112	ex 18.04	(a) Cocoa butter	36,0
			ex 18.05	(b) Cocoa powder, defatted, containing not more than 14 % of fats (15)	40,3
			18.02	(c) Cocoa shells, husks, skins and waste	16,7
		113	ex 18.04	(a) Cocoa butter	33,6
			ex 18.05	(b) Cocoa powder, defatted, containing more than 14 % but not more than 18 % of fats (15)	42,7
			18.02	(c) Cocoa shells, husks, skins and waste	16,7
		114	ex 18.04	(a) Cocoa butter	31,5
			ex 18.05	(b) Cocoa powder, defatted, containing more than 18 % of fats (15)	44,8
			18.02	(c) Cocoa shells, husks, skins and waste	16,7
ex 18.03	Cocoa paste (in bulk or in block), not defatted	115	ex 18.04	(a) Cocoa butter	46,7
			ex 18.03	(b) Cocoa paste (in bulk or in block), defatted, containing not more than 14 % of fats	52,2
		116	ex 18.04	(a) Cocoa butter	43,6
			ex 18.03	(b) Cocoa paste (in bulk or in block), defatted, containing more than 14 % but not more than 18 % of fats	55,3
		117	ex 18.04	(a) Cocoa butter	40,8
			ex 18.03	(b) Cocoa paste (in bulk or in block), defatted, containing more than 18 % of fats	58,1
		118	ex 18.04	(a) Cocoa butter	46,7
			ex 18.05	(b) Cocoa powder, defatted, containing not more than 14 % of fats (15)	52,2

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) (2)
CCT heading No	Description		Code (1)	Description	
1		2	3	4	5
ex 18.03 *(cont'd)*		119	ex 18.04	(a) Cocoa butter	43,6
			ex 18.05	(b) Cocoa powder, defatted, containing more than 14 % but not more than 18 % of fat (15)	55,3
		120	ex 18.04	(a) Cocoa butter	40,8
			ex 18.05	(b) Cocoa powder, defatted, containing more than 18 % of fat (15)	58,1
ex 18.03	Cocoa paste (in bulk or in block), defatted	121	18.05	Cocoa powder, unsweetened (15)	99
ex 17.01 A	White sugar	122	ex 29.04 C III or ex 38.19 T	(a) D-Glucitol (sorbitol) in powder or D-glucitol (sorbitol) in aqueous solution referred to dry matter	78,28
			29.04 C II	(b) D-Mannitol (mannitol)	16,06
17.03	Molasses	123	21.06 A II a)	Dried bakers' yeasts (16)	23,53
		124	21.06 A II b)	Other bakers' yeasts (17)	80,00

(1) The subheadings in this column correspond to those in the Common Customs Tariff. When further subdivision has been necessary this is shown in parentheses ( ). These subdivisions correspond to those used in the regulations fixing export refunds.
(2) Lesses are calculated by subtracting from 100 the sum of the quantities shown in this column.
(3) Hulled grains are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68 (OJ No L 149, 29. 6. 1968, p. 46).
(4) Cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight and a rate of passage through a sieve with an aperture of 0,25 mm of less than 10 % by weight.
(5) Pearled grains are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68 (OJ No L 149, 29. 6. 1968, p. 46).
(6) This concerns maize groats and meal:
— of which a percentage not exceeding 30 % by weight passes through a sieve with an aperture of 315 micrometers, or
— of which a percentage not exceeding 5 % by weight passes through a sieve with an aperture of 150 micrometers.
(7) For glucose in the form of white crystallins powder, of a concentration other than 92 %, the quantity to be shown in 43,81 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
(8) For glucose other than in the form of white crystallins powder, of a concentration other than 82 %, the quantity to be shown is 50,93 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
(9) For D-glucitol, of a concentration other than 70 %, the quantity to be shown is 40,7 kilograms of D-glucitol per 100 kilograms of maize.
(10) For D-glucitol, of a concentration other than 70 %, the quantity to be shown is 46,1 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
(11) For the application of the alternatives (a) to (f), the real results from the operations have to be taken into account.
(12) For the purposes of completing the arrangements, the quantity of broken rice obtained shall correspond to the quantity of broken rice as determined at the time of importation for processing of rice under subheading 10.06 B II b). In the case of polishing, this quantity shall be increased by 2 % of the imported rice excluding the broken rice as determined at importation.
(13) Pre-cooked rice is constituted by bleached rice in grains undergoing a pre-cooking and partial dehydration intended to facilitate final cooking.
(14) The double quantity of olsic acid contained in the untreated olive oil has to be deducted from the quantity of refined olive oil shown in column 5 and constitutes the quantity of acid oils from refining.
(15) In the case of soluble cocoa, add 3 % alkaline to the quantity shown in column 5.
(16) Yield fixed for bakers' yeast, with a content in the dry matter of 95 %, obtained from beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.
(17) Yield fixed for bakers' yeast content in the dry matter of 28 % obtained from beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of best molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.

EUROPEAN COMMUNITY

1 Holder of inward processing authorization ☐ Person to be contacted:	**INF 5** INFORMATION SHEET No A / 000000 **Original** **INWARD PROCESSING** **TRIANGULAR TRAFFIC**
2 Importer authorized to enter the goods described in box 4 for inward processing Person to be contacted:	3 Authorization issued at on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (Day Month Year) under No and valid until ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (Day Month Year) included

USE OF THE INFORMATION SHEET

A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.

B. The original and copies Nos 2 and 3 must then be submitted to the customs office of exit from the Community customs territory. That office shall complete box 10 and return the original and the two copies to the person who submitted them.

C. The original and copies Nos 2 and 3 must be lodged at a competent customs office in support of the declaration for internal processing of import goods. That office shall complete boxes 11 to 14, return the original to the declarant, retain copy No 2 and send copy No 3 to the customs office mentioned in box 7.

4 Description of import goods to be entered for inward processing	5 Commodity code 6 Net quantity
7 Name and address of customs office competent for controlling the inward processing	8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing

INFORMATION TO BE SUPPLIED ON EXPORT

9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (Day Month Year) Stamp:

Last day for import: ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (Day Month Year)

Identification measures taken:

Customs office:

10 The compensating products have left the customs territory of the Community on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (Day Month Year) Stamp:

Remarks:

Customs office:

INFORMATION TO BE SUPPLIED ON IMPORT

11 The declaration for inward processing of the goods described in box 4 has been accepted on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (Day Month Year) Stamp: Remarks: Customs office:	12 Net quantity 13 Customs value 14 Currency

NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.

2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be approved by the person filling in the sheet and endorsed by the customs authority which issued it.

B. **Special notes referring to the relevant box numbers**

1. and 2. Give the name or business name and full address including the postal code, if any, and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.

4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m^2, etc.

14. National currencies are to be indicated as follows:

- BEF for Belgian francs
- FRF for French francs
- LUF for Luxembourg francs
- DKK for Danish kroner
- GBP for pounds sterling
- ESP for Spanish pesetas
- PTE for Portuguese escudos
- DEM for German marks
- ITL for Italian lire
- NLG for Dutch guilders
- IEP for Irish pounds
- GRD for Greek drachmas

EUROPEAN COMMUNITY

INF 5

INFORMATION SHEET

No A / 000000

Copy No 1

INWARD PROCESSING

TRIANGULAR TRAFFIC

1 Holder of inward processing authorization

☐

Person to be contacted:

2 Importer authorized to enter the goods described in box 4 for inward processing

Person to be contacted:

3 Authorization issued

at

on Day Month Year

under No

and valid until Day Month Year included

USE OF THE INFORMATION SHEET

A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.

B. The original and copies Nos 2 and 3 must then be submitted to the customs office of exit from the Community customs territory. That office shall complete box 10 and return the original and the two copies to the person who submitted them.

C. The original and copies Nos 2 and 3 must be lodged at a competent customs office in support of the declaration for internal processing of import goods. That office shall complete boxes 11 to 14, return the original to the declarant, retain copy No 2 and send copy No 3 to the customs office mentioned in box 7.

4 Description of import goods to be entered for inward processing

5 Commodity code

6 Net quantity

7 Name and address of customs office competent for controlling the inward processing

8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing

INFORMATION TO BE SUPPLIED ON EXPORT

9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on Day Month Year

Stamp:

Last day for import: Day Month Year

Identification measures taken:

Customs office:

10 The compensating products have left the customs territory of the Community on Day Month Year

Stamp:

Remarks:

Customs office:

INFORMATION TO BE SUPPLIED ON IMPORT

11 The declaration for inward processing of the goods described in box 4 has been accepted on Day Month Year

Stamp:

Remarks:

Customs office:

12 Net quantity

13 Customs value

14 Currency

NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.

2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be approved by the person filling in the sheet and endorsed by the customs authority which issued it.

B. **Special notes referring to the relevant box numbers**

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4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m^2, etc.

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- PTE for Portuguese escudos
- DEM for German marks
- ITL for Italian lire
- NLG for Dutch guilders
- IEP for Irish pounds
- GRD for Greek drachmas

EUROPEAN COMMUNITY

INF 5

INFORMATION SHEET

No A / 000000

Copy No 2

INWARD PROCESSING

TRIANGULAR TRAFFIC

1 Holder of inward processing authorization

☐

Person to be contacted:

2 Importer authorized to enter the goods described in box 4 for inward processing

Person to be contacted:

3 Authorization issued

at

on Day Month Year

under No

and valid until Day Month Year included

USE OF THE INFORMATION SHEET

A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.

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4 Description of import goods to be entered for inward processing

5 Commodity code

6 Net quantity

7 Name and address of customs office competent for controlling the inward processing

8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing

INFORMATION TO BE SUPPLIED ON EXPORT

9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on Day Month Year

Stamp:

Last day for import: Day Month Year

Identification measures taken:

Customs office:

10 The compensating products have left the customs territory of the Community on Day Month Year

Stamp:

Remarks:

Customs office:

INFORMATION TO BE SUPPLIED ON IMPORT

11 The declaration for inward processing of the goods described in box 4 has been accepted on Day Month Year

Stamp:

Remarks:

Customs office:

12 Net quantity

13 Customs value

14 Currency

NOTES

A. General notes

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.

2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be approved by the person filling in the sheet and endorsed by the customs authority which issued it.

B. Special notes referring to the relevant box numbers

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4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m^2, etc.

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- DEM for German marks
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- IEP for Irish pounds
- GRD for Greek drachmas

EUROPEAN COMMUNITY

INF 5

INFORMATION SHEET

No A / 000000

Copy No 3

INWARD PROCESSING

TRIANGULAR TRAFFIC

1 Holder of inward processing authorization

☐

Person to be contacted:

2 Importer authorized to enter the goods described in box 4 for inward processing

Person to be contacted:

3 Authorization issued

at

on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊

Day Month Year

under No

and valid until ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ included

Day Month Year

USE OF THE INFORMATION SHEET

A. The original and the three copies duly completed (boxes 1 to 8) must be lodged at a competent customs office in support of the declaration for prior export of the compensating products corresponding to the goods described in box 4. That office shall complete box 9, retain copy No 1 and return the original and the other copies to the declarant.

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4 Description of import goods to be entered for inward processing

5 Commodity code

6 Net quantity

7 Name and address of customs office competent for controlling the inward processing

8 Name and address of customs office where the goods described in box 4 are to be entered for inward processing

INFORMATION TO BE SUPPLIED ON EXPORT

9 The declaration for prior export of the compensating products corresponding to the goods described in box 4 has been accepted on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊

Day Month Year

Stamp:

Last day for import: ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊

Day Month Year

Identification measures taken:

Customs office:

10 The compensating products have left the customs territory of the Community

on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊

Day Month Year

Stamp:

Remarks:

Customs office:

INFORMATION TO BE SUPPLIED ON IMPORT

11 The declaration for inward processing of the goods described in box 4 has been accepted

on ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ ⌊

Day Month Year

Stamp:

12 Net quantity

13 Customs value

14 Currency

Remarks:

Customs office:

Reverse of Copy 3

15 REQUEST FOR VERIFICATION A POSTERIORI

The responsible office shown below requests that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date: Day Month Year Official stamp

Signature

Responsible office

16 RESULT OF VERIFICATION

The control carried out by the responsible office shown below confirms that this information sheet (1)

☐ has been correctly stamped by the competent authorities indicated and that the information it contains is accurate;

☐ gives rise to the remarks annexed hereto.

Place:

Date: Day Month Year Official stamp

Signature

Responsible office

(1) Mark ☒ in the appropriate box.

NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder of the inward processing authorization.
2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be approved by the person filling in the sheet and endorsed by the customs authority which issued it.

B. **Special notes referring to the relevant box numbers**

1. and 2. Give the name or business name and full address including the postal code, if any, and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.

4. Give the description of the import goods in accordance with the terms of the authorization. The Common Customs Tariff subheading is indicated for information only. The quantity must be expressed in units of the metric system: kg net, litres, m², etc.

14. National currencies are to be indicated as follows:
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   - FRF for French francs
   - LUF for Luxembourg francs
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   - PTE for Portuguese escudos
   - DEM for German marks
   - ITL for Italian lire
   - NLG for Dutch guilders
   - IEP for Irish pounds
   - GRD for Greek drachmas

PROVISIONS REGARDING INFORMATION SHEET INF 5

1. The form on which the INF 5 information sheet is to be drawn up shall be printed on white paper free of mechanical pulp, dressed for writing purposes and shall weigh between 40 and 65 g/m².

2. The size of the form shall be 210 × 297 mm.

3. Member States shall be responsible for having the form printed. The form shall bear an individual serial number.

4. The form shall be printed in one of the official languages of the European Communities designated by the competent authorities of the Member State issuing the sheet. Boxes 1 to 8 shall be filled in in one of the official languages of the European Communities designated by the competent customs authority of the Member State issuing the sheet. The competent authorities of the Member State which is to supply the information or make use of it may request that the information contained in the form submitted to them be translated into the official language, or one of the official languages, of that Member State.

ANNEX VII

COMPENSATING PRODUCTS TO WHICH SPECIFIC DUTIES MAY APPLY UNDER THE FIRST INDENT OF ARTICLE 21 (1) (a) OF THE BASIC REGULATION

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
1	ex Chapter 2	Edible meat offal	Any working or processing
2	ex 02.01	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	02.05 A	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	02.05 B	Pig fat, other than that falling within subheading 02.05 A	Slaughtering and cutting swine, working or processing the meat
5	ex 03.01	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 04.01 A I	Whey	Processing fresh milk
7	ex 04.02 A I	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
8	ex 04.05 A	Unfertilized eggs	Incubation and hatching of day-old chicks
9	05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
10	05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
11	05.04	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering animals of Chapter 1
12	05.05	Fish waste	Any working or processing
13	ex 05.07 B	Powder and waste of feathers or parts of feathers	Any working or processing
14	05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Any working or processing
15	ex 05.09	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
16	ex 05.12	Powder and waste of shells	Any working or processing
17	ex 05.14	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1
18	ex 05.15 A	Shrimps' shells	Removing the shells from shrimps
19	ex 05.15 B	Heads	Slaughtering and cutting animals of Chapter 1
20	ex 05.15 B	Blood	Slaughtering animals of Chapter 1
21	ex 05.15 B	Eggshells	Separating eggs from shells
22	ex 05.15 B	Scraps of rind	Skinning of pigmeat

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
23	ex 07.04	Waste from vegetables	Cutting, slicing, breaking, pulverizing and mixing goods falling within heading No 07.04
24	ex 07.05 B	Waste from leguminous vegetables	Cutting, slicing, breaking and pulverizing goods falling within leading No 07.05
25	ex 09.01 A	Broken coffee	Working or processing raw coffee
26	09.01 B	Husks and skins	Roasting raw coffee
27	ex 09.02 B	Tea powder	Working or processing raw tea putting into tea-bags
28	ex 09.04 A II c) ex 09.04 B I	Pimento waste	Cleaning, crushing, grinding and sifting of dried fruit of the genus 'Capsicum'
29	10.06 B III	Broken rice	Working or processing of rice
30	11.02 D	Grains, not otherwise worked than kibbled	Working or processing cereals
31	11.02 G	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
32	11.09	Wheat gluten, whether or not dried	Working or processing wheat
33	ex 12.03	Waste of beet seeds (broken or sterile seeds, seeds with poor germination capacity or unsuitable for machine drilling	Cleaning, sifting, polishing and scouring of sugar beet
34	12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Working or processing cereals
35	15.01 A	Lard and other pig fat	Slaughtering swine
36	ex 15.02	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle sheep or goats, working or processing the meat
37	ex 15.04	Fish oils	Processing fish into fillets
38	ex 15.06	Other animal oils and fats	Removing fat from meat, bones or waste
39	ex 15.07 D II b) 2 aa)	Maize (germ) oil	Processing maize
40	ex 15.10	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
41	15.10 A	Stearic acid	Manufacturing erucic acid
42	ex 15.11	Glycerol	Knacking or refining fats and oils of Chapter 15
43	15.17 B	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
44	ex 17.02 B II b)	Waste from the crystallization of starch sugar	Processing maize into glucose
45	17.03	Molasses	Processing sugars
46	18.02	Cocoa shells, husks, skins and waste	Any working or processing
47	21.06 A and B	Natural yeasts	Producing beer
48	ex 22.09 A	Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol or wine
49	ex Chapter 23	Residues and waste from the food industries	Any working or processing

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
50	ex 24.01	Ribs, stalks, waste from tobacco	Manufacturing cigarettes, cigars, cheroots or smoking tobacco; blending of
51	ex 25.26	Mica waste	Any working or processing
52	26.02	Slags, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
53	26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	Any working or processing
54	26.04	Other slag and ash, including kelp	Any working or processing
55	ex 27.05 bis	Gas	Carbonizing coal
56	ex 27.06	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
57	ex 27.07	First runnings and residues from distillation	Distilling phenols
58	ex 27.11 B II	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
59	27.12 A	Crude petroleum jelly	Refining crude paraffin
60	ex 27.13 B	Other mineral waxes, whether or not coloured	Any working or processing
61	27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
62	ex 28.06	Hydrochloric acid	Manufacturing various chemical products from fluorspar, hydrogen fluoride, 2,6-diisopropylaniline, and from silicon tetrachloride
63	ex 28.08	Sulphuric acid	Manufacturing sulphonamides
64	28.13 G	Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
65	ex 28.13 IJ	Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
66	ex 28.14 A II	Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
67	ex 28.28 C I	Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
68	ex 28.38	Iron sulphate	Manufacturing cold-rolled sheets and plates of iron or steel from coils
69	ex 28.38 A VIII	Calcium sulphate	Processing fluorspar into hydrogen fluoride
70	ex 28.52 B	Gadolinium oxide	Recovering gallium and gallium oxide from scrap (processing waste from gadolinium/gallium oxide compound — $Gd_3Ga_5O_{12}$)
71	ex 29.01 D I	Toluene	Manufacturing polystyrene from ethylbenzene
72	ex 29.01 D VII	alpha-Methylstyrene	Manufacturing acetone or phenol from cumene
73	29.02	Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
74	29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
75	29.04 A I	Methanol	Manufacturing fatty alcohols
76	29.08	Ethers, ether-alcohols and other products falling within heading No 29.08	Manufacturing products based on hydroquinone
77	29.14 A II a)	Acetic acid	Manufacturing vitamins from acetic anhydride
78	ex 29.44 A	Penicillin, impure (residues from sieving)	Manufacturing medicaments
79	ex 35.03 B	Waste of gelatine	Processing pharmaceutical gelatines into capsules
80	ex 38.07 B	Crude dipentene	Manufacturing hydroperoxide of pinene (1R, 2R, 4R)-bornyl-acetate (isobornyl acetate) camphor or camphene from alpha-pinene
81	38.08 B	Rosin spirits and oils	Manufacturing rosin sodium soaps and rosin potassium
82	ex 38.19 A	Fusel oil	Producing ethyl alcohol and spirituous beverages
83	ex 38.19 G	Non-usable catalysts	Producing catalysts from aluminium silicate
84	ex 38.19 X	Camphor oils	Manufacturing camphor from alphapinene
85	ex 38.19 X	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
86	ex 38.19 X	Residues of calcined gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
87	ex 38.19 X	Molasses, freed of sugar	Manufacturing citric acid from white sugar
88	ex 38.19 X	Residues from processing sorbosa	Manufacturing ascorbic acid from glucose
89	ex 38.19 X	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
90	ex 38.19 X	Residues from the manufacture of cumene	Manufacturing acetone, phenol and alpha-methylstyrene
91	ex Chapter 39	Scrap and waste	Any working or processing
92	ex 40.04	Waste and parings of unhardened rubber: scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
93	40.15 B	Scrap, waste and powder of hardened rubber	Any working or processing
94	41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1
95	41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leather dust, powder and flour	Any working or processing
96	43.02 B	Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	Manufacturing furs
97	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
98	ex 45.01	Waste cork	Any working or processing

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
99	47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Any working or processing
100	ex Section XI	Woven and knitted fabrics, finished, with evident faults (so-called 'second choice goods')	Working and processing woven and knitted fabrics of all kinds
101	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
102	53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Any working or processing
103	53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Any working or processing
104	ex 54.01	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
105	ex 54.02	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing
106	55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Any working or processing
107	ex 56.01	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
108	56.03	Waste (including yarn waste and pulled or garnetted rags) or man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Any working or processing
109	ex 57.01	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
110	ex 57.02	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
111	ex 57.03	Tow and waste (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
112	ex 57.04	Waste of fibres (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
113	63.02	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	Any working or processing
114	70.01 A	Waste glass (cullet)	Any working or processing
115	71.04	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
116	71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	Any working or processing
117	ex 73.02 C	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
118	73.03	Waste and scrap metal of iron or steel	Any working or processing
119	ex 73.13 B I	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of un-alloyed steel

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
120	ex 73.15 B	Recoverable off-cuts from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
121	ex 73.15 B VI b)	Scrap of alloy steel from cutting of 'electrical' steel hoop and strip	Manufacturing transformers from 'electrical' steel hoop and strip
122	ex 73.15 B VII a) 1	Off-cuts of alloyed steel from the cutting of so-called 'electrical' sheets	Manufacturing transformers from 'electrical' sheets
123	ex 73.15 B VII b) 1	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
124	ex 73.21	Metal runners with welds	Manufacturing metal runners from hoop or strip
125	ex 74.01	Copper waste and scrap	Any working or processing
126	ex 75.01	Nickel waste and scrap	Any working or processing
127	76.01 B	Aluminium waste and scrap	Any working or processing
128	77.01 B	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing
129	ex 77.04 A	Beryllium waste and scrap	Any working or processing
130	78.01 B	Lead waste and scrap	Any working or processing
131	ex 78.04 A I	Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographical use fom vinyl sheets and coating paper
132	79.01 B	Zinc waste and scrap	Any working or processing
133	ex 80.01	Tin waste and scrap	Any working or processing
134	ex 81.01 A	Tungsten (wolfram) waste and scrap	Any working or processing
135	ex 81.02 A II	Molybdenum waste and scrap	Any working or processing
136	ex 81.03 A	Tantalum waste and scrap	Any working or processing
137	ex 81.04	Waste and scrap of other base metals	Any working or processing
138	ex Chapter 84 ex Chapter 85 ex 87.06 ex Chapter 90	Redundant parts	Modification or conversion of machinery and mechanical appliances, electrical equipment, measuring, checking and precision instruments and the like to comply with other technical standards

ANNEX VIII

Member State:

.....

INWARD PROCESSING RELIEF ARRANGEMENTS

Return of information as required by Article 70 (3) (a) of Regulation (EEC) No 3677/86

Year: 19 . .

Authorizations granted during the month of .....

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Processing technique and processed goods (3)	Date of expiry of authorization	Code and remarks
	NIMEXE code or tariff subheading No	Description and quality as they appear from the application or authorization (1)	Estimated value and quantity (2)			
1	2	3	4	5	6	7

(1) The particulars of the description and quality shall be as precise as possible, so that it may be determined whether goods of the same description are available in the Community or whether they have the required qualities.
(2) Quantity: (a) Weight (tonnes); (b) No of units; (c) Hectolitres (hl); (d) Length: (m).
(3) Information about the processing technique must not be such as to reveal any trade secrets.

ANNEX IX

Member State:

.....

INWARD PROCESSING RELIEF ARRANGEMENTS

Return of information as required by Article 70 (3) b) of Regulation (EEC) No 3677/86

Year: 19 . .

Applications rejected during the month of .....

(Return to be submitted not later than the end of the month following the end of the calendar month in question)

Serial No	Goods to be processed			Processing technique and processing goods (3)	Reason for rejection of application	Remarks
	NIMEXE code or tariff subheading No	Description and quality as they appear from the application or the rejection decision (1)	Estimated value and quantity (2)			
1	2	3	4	5	6	7

(1) The particulars of the quality shall be supplied only if they have a direct bearing on the refusal of authorization.
(2) Quantity: (a) Weight (tonnes); (b) No of units; (c) Hectolitres (hl); (d) Length: (m).
(3) Information about the processing technique must not be such as to reveal any trade secrets.

EUROPEAN COMMUNITY

INF 1

Original

No A 000000

INWARD PROCESSING

INFORMATION SHEET

1 Holder of inward processing authorization

☐

2 APPLICATION (1)

☐ The undersigned holder of the inward processing authorization

☐ The customs authority shown in box 4 requests:

☐ that the amount of import duties (2) applicable to the goods entered for the inward processing arrangements in the event of the authorized release for free circulation of the goods or products specified in box 6 be ascertained and indicated

☐ that it be stated whether the specific commercial policy measures to which the said goods are liable have been applied

☐ that the particulars necessary for application of the specific commercial policy measures be indicated.

Place:

Date: |_|_|_|_|_|_| Official stamp
Day Month Year

Signature

3 Application to be made to

4 Information to be supplied to

5 Document covering transport of products or goods (1)

☐ T1 ☐ Carnet TIR ☐ Rhine manifest ☐ CIM valid as T1 ☐ T1Ex valid as T1 ☐ Community transfer note valid as T1 ☐ other (3)

of |_|_|_|_|_|_| No
Day Month Year

Office:

6 Marks and numbers — Number and kind of packages — Description of products or goods

7 Net quantity

INFORMATION SUPPLIED BY THE CUSTOMS AUTHORITY

8 Particulars necessary for application of specific commercial policy measures

9 Liability to

(a) Customs duties	(b) Charges having equivalent effect	(c) Other charges (4)	(d) Currency
|_|_|_|_|_|_|_|,|_|_|	|_|_|_|_|_|_|_|_|,|_|_|	|_|_|_|_|_|_|_|,|_|_|	

10 Application of specific commercial policy measures (1)

☐ YES

☐ NO for following reasons

11 Remarks

12 Place:

Date: |_|_|_|_|_|_| Official stamp
Day Month Year

Signature

(1) The appropriate box to be indicated like this [x] .

(2) Customs duties, charges having equivalent effect, agricultural levies and other charges provided for under the common agricultural policy or specific arrangements applicable to certain goods resulting from processed agricultural products.

(3) Specify as appropriate, for example, 'ship's manifest.'.

(4) Specify as appropriate in box 11, for example, 'agricultural levy'.

13 REQUEST FOR VERIFICATION A POSTERIORI

The customs authority shown below requests that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date: Day Month Year Official stamp

Signature

Customs authority

14 RESULT OF VERIFICATION

The check carried out by the customs authority shown below confirms that this information sheet (1) has been stamped by the customs authority indicated and the information it contains:

☐ is accurate

☐ gives rise to the remarks annexed hereto.

Place:

Date: Day Month Year Official stamp

Signature

Customs authority

(1) Mark [X] in the appropriate box.

NOTES

A. General notes

1. The part of the sheet requesting information (boxes 1 to 7) shall be filled in either by the holder of the authorization for inward processing or by the office requesting the information.
2. The form must be filled in so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding further particulars, if necessary. Corrections must be approved by the person filling in the sheet and endorsed by the competent authorities.

B. Special notes referring to the relevant box numbers

1. Give the full name and address including the postal code, if any, and the name of the Member State. This item is left blank when the application is made by the customs authority of the Member State requesting the information.
3. Give the full name and address including the postal code, if any, and the name of the Member State, of the customs authority to whom the application is made.
4. Give the full name and address including postal code, if any, and the name of the Member State of the customs authority requesting the information. This item is left blank when the application is made by the holder of the authorization for inward processing.
6. Give the number, kind, marks and numbers of packages. In the case of unpackaged goods or products, give the number of objects, or, if appropriate, insert 'bulk'.

   Give the usual trade description of the products or goods or their tariff description. The description must correspond to that used in the documents indicated in item 5. The quantity must be expressed in units of the metric system: kg net, litres, m^2, etc.
9. The amounts shall be entered in national currency, one figure per small box, the last two boxes being reserved for fractions of a unit, if any.

   The amount of the agricultural levy, to be entered in this box, is to be calculated as follows:

   — multiply the levy rate (in ECU) by the quantity liable,
   — multiply the result by the monetary coefficient (correction coefficient),
   — convert the result into the national currency.

   If the customs authority already knows the rate in the national currency, including the monetary coefficient, this may be multiplied direct by the quantity liable to the levy. The Member State where the products are released for free circulation shall convert the amount shown on the information sheet at the rate used for calculating customs value.

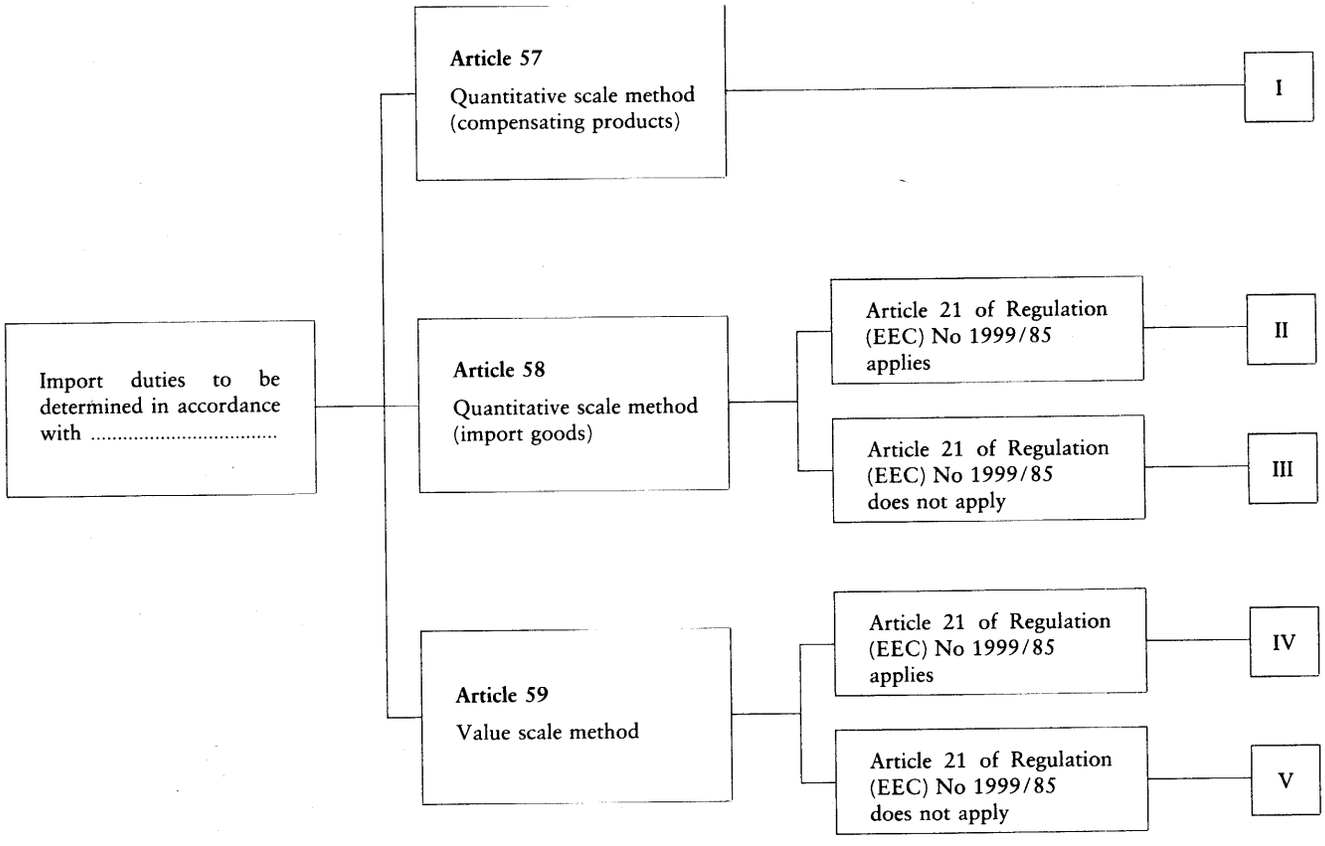
   National currencies are to be indicated as follows:

   — BEF for Belgian francs
   — FRF for French francs
   — LUF for Luxembourg francs
   — DKK for Danish kroner
   — GBP for pounds sterling
   — ESP for Spanish pesetas
   — PTE for Portuguese escudos
   — DEM for German marks
   — ITL for Italian lire
   — NLG for Dutch guilders
   — IEP for Irish pounds
   — GRD for Greek drachmas
11. Where the INF 1 information sheet is used solely to indicate the amount of import duties this box must be crossed through.

ANNEX XI

EXAMPLES OF CALCULATING THE PROPORTION OF IMPORT GOODS INCORPORATED IN COMPENSATING PRODUCTS

(Articles 56 to 59)



INTRODUCTION TO ANNEX XI

1. Annex XI is intended to provide guidance for the application of Articles 56 to 59.

2. Note that the proportion of import goods incorporated in compensating products is to be calculated only where this is necessary to determine the amount of the customs debt under Article 20 of Regulation (EEC) No 1999/85.

   This means that where:

   — all compensating products are placed under a customs procedure not involving the collection of import duties, or

   — import duties are to be collected only on products subject to taxation under Article 21 of Regulation (EEC) No 1999/85,

   the methods of calculation will not be applied.

3. The quantity of compensating products to be obtained will be determined on the basis of the approved rates of yield.

4. The addition of Community goods in the course of the manufacturing process does not affect the actual proportion of import goods incorporated in the compensating products and is therefore not taken into account.

I. **Article 57**

Quantitative scale method (compensating products)

(a) *Import goods:*

100 kilograms A

(b) *Products obtained or to be obtained:*

90 kilograms B

(c) *Customs debt in respect of:*

10 kilograms B

(d) *Quantity of import goods corresponding to quantity of B in respect of which a customs debt has arisen:*

10/90 × 100 kilograms = 11,11 kilograms A

II. **Article 58**

Article 21 of Regulation (EEC) No 1999/85 *applies*

Quantitative scale method (import goods)

(a) *Import goods:*

100 kilograms A

(b) *Products obtained:*

80 kilograms B, containing 80 kilograms A
10 kilograms C, containing 10 kilograms A
5 kilograms D, containing 5 kilograms A (D is on the Article 21 list)

Total: 95 kilograms A

(c) *Apportionment basis in kilograms A:*

B: 80/95 × 100 kilograms = 84,21 kilograms A
C: 10/95 × 100 kilograms = 10,53 kilograms A
D: 5/95 × 100 kilograms = 5,26 kilograms A

Total: 100 kilograms A

(d) *Customs debt in respect of:*

10 kilograms B

(e) *Quantity of import goods corresponding to quantity of B in respect of which a customs debt has arisen as a result of release for free circulation of 30 kilograms B:*

10/80 × 84,21 kilograms = 10,53 kilograms A

(f) *Portion of D dutiable under Article 20/Article 21:*

Under the first indent of Article 21 (1) (a), specific duties on product D can apply only to as much of that product as 'corresponds proportionally to the exported part of the other compensating products', i.e. those not included in the list.

— Quantity of products exported in kilograms A:

B: 70 kilograms = 70/80 × 84,21 = 73,68 kilograms A
C: 10 kilograms = 10/10 × 10,53 = 10,53 kilograms A

Total: 84,21 kilograms A

— Proportion exported:
[84,21/(100 — 5,26)] × 100 % = 88,89 %

— Dutiable under Article 21:
88,89 % × 5 kilograms D = 4,44 kilograms D

— Dutiable under Article 20:
5 kilograms — 4,44 kilograms = 0,56 kilograms D

(g) *Quantity of import goods corresponding to quantity of D in respect of which a customs debt has arisen:*

4,44 kilograms D (Article 21)
+ 0,56 kilograms D (Article 20)

5 kilograms D = 5 × 5,26/5 = 5,26 kilograms A

III. **Article 58**

Article 21 of Regulation (EEC) No 1999/85 *does not apply*
Quantitative scale method (import goods)

(a) *Import goods:*

100 kilograms A

(b) *Products obtained or to be obtained:*

80 kilograms B, containing 80 kilograms A
10 kilograms C, containing 10 kilograms A
5 kilograms D, containing 5 kilograms A

Total: 95 kilograms A

(c) *Apportionment basis in kilograms A:*

B: 80/95 × 100 kilograms = 84,21 kilograms
C: 10/95 × 100 kilograms = 10,53 kilograms
D: 5/95 × 100 kilograms = 5,26 kilograms

Total: 100 kilograms

(d) *Customs debt in respect of:*

10 kilograms B

(e) *Quantity of import goods corresponding to the quantity of B in respect of which a customs debt has arisen as a result of the release for free circulation of 30 kilograms B:*

10/80 × 84,21 kilograms = 10,53 kilograms A

IV. **Article 59**

Article 21 of Regulation (EEC) No 1999/85 *applies*
Value scale method

(a) *Import goods:*

100 kilograms A

(b) *Quantity and value of products obtained:*

80 kilograms B à 20 ECU/kilogram = 1 600 ECU
10 kilograms C à 12 ECU/kilogram = 120 ECU
5 kilograms D à 5 ECU/kilogram = 25 ECU (D is on the Article 21 list)

Total: 1 745 ECU

(c) *Apportionment basis in kilograms A:*

B: 1 600/1 745 × 100 kilograms = 91,69 kilograms
C: 120/1 745 × 100 kilograms = 6,88 kilograms
D: 25/1 745 × 100 kilograms = 1,43 kilograms

Total: 100 kilograms

(d) *Customs debt in respect of:*

1. 10 kilograms B
2. 5 kilograms D

(e) *Quantity of import goods corresponding to the quantity of B in respect of which a customs debt has arisen:*

10/80 × 91,69 kilograms = 11,46 kilograms A

(f) *Portion of D dutiable under Article 20/Article 21:*

Under the first indent of Article 21 (1) (a), specific duties on product D can apply only to as much of that product as 'corresponds proportionally to the exported part of the other compensating products', i.e. those not included in the list.

— Value of exported portion of compensating products:

B: 70 × 20 ECU = 1 400 ECU
C: 10 × 12 ECU = 120 ECU

Total: 1 520 ECU

— Proportion exported:
[1 520/(1 745 — 25)] × 100 % = 88,37 %

— Dutiable under Article 21:
88,37 % × 5 kilograms = 4,42 kilograms D = 3,26 × 1,43/5 = 0,93 kilograms A

— Dutiable under Article 20:
5 kilograms — 4,42 kilograms = 0,58 kilograms D

(g) *Quantity of import goods corresponding to quantity of D in respect of which a customs debt has arisen:*

4,42 kilograms D (Article 21)
+ 0,58 kilograms D (Article 20)
5 kilograms × 25/1 745 = 1,43 kilograms A

V. **Article 59**

Article 21 of Regulation (EEC) No 1999/85 *does not apply*
Value scale method

(a) *Import goods:*

100 kilograms A

(b) *Quantity and value of products obtained or to be obtained:*

80 kilograms B a 20 ECU/kilogram =	1 600 ECU
10 kilograms C a 12 ECU/kilogram =	120 ECU
5 kilograms D a 5 ECU/kilogram =	25 ECU
Total:	1 745 ECU

(c) *Apportionment basis in kilograms A:*

B: 1 600/1 745 × 100 kilograms =	91,69 kilograms
C: 120/1 745 × 100 kilograms =	6,88 kilograms
D: 25/1 745 × 100 kilograms =	1,43 kilograms
Total:	100 kilograms

(d) *Customs debt in respect of:*

10 kilograms B

(e) *Quantity of import goods corresponding to the quantity of B in respect of which a customs debt has arisen:*

10/80 × 91,69 kilograms = 11,46 kilograms A