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►B ►M1 **COMMISSION REGULATION (EEC) No 2723/87**

of 10 September 1987

laying down special detailed rules for the application of the system of export refunds on cereals exported in the form of pasta products falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature ◄

(OJ L 261, 11.9.1987, p. 11)

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COMMISSION REGULATION (EEC) No 2723/87

of 10 September 1987

laying down special detailed rules for the application of the system of export refunds on cereals exported in the form of pasta products falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature

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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals [1], as last amended by Regulation (EEC) No 1900/87 [2], and in particular Articles 16 (6) and 24 thereof,

Having regard to Council Regulation (EEC) No 2746/75 of 29 October 1975 laying down general rules for granting export refunds on cereals and criteria for fixing the amount of such refunds [3], and in particular Article 8 (2), second subparagraph, and (3) thereof,

Whereas Commission Regulation (EEC) No 2730/79 [4], as last amended by Regulation (EEC) No 1180/87 [5], lays down common detailed rules for the application of the system of export refunds on agricultural products;

Whereas Article 4 (7) of Council Regulation (EEC) No 3035/80 [6] of 11 November 1980, as last amended by Regulation (EEC) No 2223/86 [7], provides that the refund on goods falling within heading No 19.03 of the Common Customs Tariff may be differentiated according to their destination;

Whereas, under the common commercial policy, provision has been made for such differentiation, with effect from 1 October 1987, in the case of exports of the said goods to the United States of America;

Whereas Article 21 of Regulation (EEC) No 2730/79 provides that the part of the refund paid once the product has left the geographical territory of the Community is to be calculated on the basis of the lowest rate of refund; whereas that provision may impede exports of pasta products falling within heading No 19.03 of the Common Customs Tariff to destinations other than the United States of America; whereas, therefore, an exception should be made from that rule;

Whereas the concept of the lowest rate of refund is also found in Council Regulation (EEC) No 565/80 [8];

Whereas, consequently, it is important to lay down detailed rules for applying the refund system which prevent the administrative control formalities from being unduly burdensome; whereas, for this purpose exceptions should be made from some of the detailed rules laid down in Regulation (EEC) No 2730/79;

Whereas, following the decisions taken under the common commercial policy, provision should be made so that pasta products falling within heading No 19.03 of the Common Customs Tariff and exported to the United States are accompanied either by a certificate stating that they are being exported following an inward processing operation or by a certificate stating that they qualify for a rate of refund applicable, in

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[1] OJ No L 281, 1. 11. 1975, p. 1.
[2] OJ No L 182, 3. 7. 1987, p. 40.
[3] OJ No L 281, 1. 11. 1975, p. 78.
[4] OJ No L 317, 12. 12. 1979, p. 1.
[5] OJ No L 113, 30. 4. 1987, p. 27.
[6] OJ No L 323, 29. 11. 1980, p. 27.
[7] OJ No L 194, 17. 7. 1986, p. 1.
[8] OJ No L 62, 7. 3. 1980, p. 5.

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the case of exports to the United States of America, to the basic cereal products used in their manufacture; whereas the said pasta products may have been manufactured from basic cereal products some of which have been subject to inward processing arrangements and some of which have been in one of the situations referred to in Article 9 (2) of the Treaty; whereas, accordingly, provision should be made so that any one quantity of pasta products exported to the United States of America may be accompanied by only one of the said certificates;

Whereas, if the system is to be properly managed, the competent authorities in the Member States must communicate the necessary statistics to the Commission;

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

HAS ADOPTED THIS REGULATION:

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Article 1

1. Where goods falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature are exported to a destination other than the United States of America, the special refund fixed for the export of cereals in the form of goods falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature to the United States of America shall not be taken into consideration:

— for determining the lowest rate of refund within the meaning of Article 21 of Regulation (EEC) No 2730/79,

— for the purposes of Articles 4 (7) and 5 (3) of Regulation (EEC) No 565/80.

2. Where cereal products covered by one of the situations referred to in Article 9 (2) of the Treaty are used for the manufacture of goods falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature and incorporating certain quantities of cereals subject to inward processing arrangements, the export of the said goods to the United States of America shall not confer entitlement to the export refund for the said product.

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Article 2

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1. For the export to the United States of America of goods falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature the competent authorities of the Member States where the export declaration is accepted by customs shall, at the request of the parties concerned, issue a ‘Certificate for the export with refund of pasta to the USA’, hereinafter referred to as the ‘certificate P 2’.

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2. The ‘certificate P 2’, which shall consist of an original and three copies, shall be drawn up in accordance with the specimen in Annex I and shall meet the technical conditions laid down in Annex II.

Article 3

1. The ‘certificate P 2’ and the copies thereof shall be issued by the issuing agency appointed by each Member State. Each certificate issued shall be identified by a serial number assigned thereto by the issuing agency. The copies shall bear the same serial number as the original.

2. The issuing agency shall retain copy No 3 and shall deliver the original and the other two copies, bearing the agency's stamp in box 9 as shown in the specimen in Annex I, to the exporter, who shall present them to the customs office in the Community at the time of acceptance of the export declaration for the USA.

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Article 4

1. For the purposes of this Regulation, the document referred to in Article 4 (3) of Regulation (EEC) No 2730/79 must state, in addition to the information provided for in the said Article 4 (3), the serial number and the date of issue of the 'certificate P 2'.

2. The customs office referred to in Article 3 (2) shall check that the document is duly completed and shall affix its stamp in box 10 of the original and copies of the 'certificate P 2' as shown in the specimen in Annex I.

3. In the case referred to in Article 1 (2), the 'certificate P 2' must not be stamped by the customs office referred to in Article 3 (2).

4. The 'certificate P 2' and copy No 1 thereof shall be delivered by the customs office to the interested party. Copy No 2 of the certificate shall be kept by the customs office.

Article 5

In the event of export to the United States of America, the paying agency shall pay the refund where the general conditions laid down in Community rules are met and where, in addition, the document referred to in Article 4 (1), duly completed, and the original of the 'certificate P 2', stamped by the customs office referred to in Article 3 (2), are presented.

Article 6

The competent authorities of the Member States shall communicate to the Commission, by the end of each month at the latest, the statistics relating to the quantities of pasta products, by tariff subheading, in respect of which certificates have been stamped in the course of the previous month by the customs offices where the export declarations where accepted, at the following address:

Commission of the European Communities,
DGIII/B/2,
200, rue de la Loi,
B-1049 Brussels.

Article 7

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

It shall apply to exports in respect of which the export declaration has been accepted by customs as from 1 October 1987.

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

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ANEXO I — BILAG I — ANHANG I — ΠΑΡΑΡΤΗΜΑ I — ANNEX I — ANNEXE I — ALLEGATO I — BIJLAGE I — ANEXO I

1 Exporter (Name and full address, including Member State)	**CERTIFICATE FOR THE EXPORT WITH REFUND OF PASTA TO THE USA** **P 2** No ORIGINAL
2 Consignee (Name and full address)	3 ISSUING AUTHORITY
NOTES	4 Member State of export
	5 Country of destination

A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.

B. The original and copies 1 and 2 with the endorsement by the issuing authority in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.

C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.

D. The original with the endorsement, in box 10, by the customs office referred to under 8 must be sent by the exporter to the paying agency of the Member State of export.

6 Marks and numbers — Number and kind of packages — Description of goods	7 Gross mass (kg)
	8 Net mass (kg)

9 ENDORSEMENT BY ISSUING AUTHORITY

This is to certify that the goods described above shall benefit from a rate of refund in conformity with the terms of the EEC/USA settlement on pasta.

Place and date : Signature : Stamp :

10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY

This is to certify that customs export formalities for the goods described above have been carried out.

Export document : Type : Number : Date of acceptance of declaration :

Customs office : Member State :

Place and date : Signature : Stamp :

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1 Exporter (Name and full address, including Member State)	**CERTIFICATE FOR THE EXPORT WITH REFUND OF PASTA TO THE USA** **P 2** No COPY 1
2 Consignee (Name and full address)	3 ISSUING AUTHORITY
NOTES	4 Member State of export
	5 Country of destination

A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.

B. The original and copies 1 and 2 with the endorsement by the issuing authority in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.

C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.

D. The original with the endorsement, in box 10, by the customs office referred to under 8 must be sent by the exporter to the paying agency of the Member State of export.

6 Marks and numbers — Number and kind of packages — Description of goods	7 Gross mass (kg)
	8 Net mass (kg)

9 ENDORSEMENT BY ISSUING AUTHORITY

This is to certify that the goods described above shall benefit from a rate of refund in conformity with the terms of the EEC/USA settlement on pasta.

Place and date : Signature : Stamp :

10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY

This is to certify that customs export formalities for the goods described above have been carried out.

Export document : Type : Number : Date of acceptance of declaration :

Customs office : Member State :

Place and date : Signature : Stamp :

▼B

1 Exporter (Name and full address, including Member State)	**CERTIFICATE FOR THE EXPORT WITH REFUND OF PASTA TO THE USA** **P 2** No **COPY 2**
2 Consignee (Name and full address)	3 ISSUING AUTHORITY
NOTES	4 Member State of export
	5 Country of destination

A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.

B. The original and copies 1 and 2 with the endorsement by the issuing authority in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.

C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.

D. The original with the endorsement, in box 10, by the customs office referred to under 8 must be sent by the exporter to the paying agency of the Member State of export.

6 Marks and numbers — Number and kind of packages — Description of goods	7 Gross mass (kg)
	8 Net mass (kg)

9 ENDORSEMENT BY ISSUING AUTHORITY

This is to certify that the goods described above shall benefit from a rate of refund in conformity with the terms of the EEC/USA settlement on pasta.

Place and date : Signature : Stamp :

10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY

This is to certify that customs export formalities for the goods described above have been carried out.

Export document : Type : Number : Date of acceptance of declaration :

Customs office : Member State :

Place and date : Signature : Stamp :

▼B

1 Exporter (Name and full address, including Member State)	**CERTIFICATE FOR THE EXPORT WITH REFUND OF PASTA TO THE USA** **P 2** No COPY 3
2 Consignee (Name and full address)	3 ISSUING AUTHORITY
NOTES	4 Member State of export
	5 Country of destination

A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.

B. The original and copies 1 and 2 with the endorsement by the issuing authority in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.

C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.

D. The original with the endorsement, in box 10, by the customs office referred to under 8 must be sent by the exporter to the paying agency of the Member State of export.

6 Marks and numbers — Number and kind of packages — Description of goods	7 Gross mass (kg)
	8 Net mass (kg)

9 ENDORSEMENT BY ISSUING AUTHORITY

This is to certify that the goods described above shall benefit from a rate of refund in conformity with the terms of the EEC/USA settlement on pasta.

Place and date : Signature : Stamp :

10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY

This is to certify that customs export formalities for the goods described above have been carried out.

Export document : Type : Number : Date of acceptance of declaration :

Customs office : Member State :

Place and date : Signature : Stamp :

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ANNEX II

Provisions relating to the certificate referred to in Article 2 (2)

1. The form on which the 'Certificate for the export with refund of pasta to the USA' is made out is printed on white paper with no mechanical pulp, dressed for writing purposes and weighing between 40 and 65 grams per square metre. It may also be printed on NCR paper with the same characteristics.
2. The forms shall measure 210 by 297 mm (A4).
3. It is for the Member States to print the forms or to have them printed.
4. Member States may require that, in addition to the English text, the certificate used on their territory is made out in one of their official languages.
5. The original and the copies are filled in either in typescript or in manuscript; in the latter case they must be filled in ink and in block letters.