COMMISSION REGULATION (EEC) No 2727/87

of 10 September 1987

fixing the export refunds on milk and milk products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products (1), as last amended by Regulation (EEC) No 773/87 (2), and in particular Article 17 (4) thereof,

Having regard to the opinion of the Monetary Committee,

Whereas Article 17 of Regulation (EEC) No 804/68 provides that the difference between prices in international trade for the products listed in Article 1 of that Regulation and prices for those products within the Community may be covered by an export refund;

Whereas Council Regulation (EEC) No 876/68 of 28 June 1968 laying down general rules for granting export refunds on milk and milk products and criteria for fixing the amount of such refunds (3), as last amended by Regulation (EEC) No 1344/86 (4), provides that when the refunds on the products listed in Article 1 of Regulation (EEC) No 804/68, exported in the natural state, are being fixed account must be taken of:

— the existing situation and the future trend with regard to prices and availabilities of milk and milk products on the Community market and prices for milk and milk products in international trade,

— marketing costs and the most favourable transport charges from Community markets to ports or other points of export in the Community, as well as costs incurred in placing the goods on the market of the country of destination,

— the aims of the common organization of the market in milk and milk products which are to ensure equilibrium and the natural development of prices and trade on this market,

— the need to avoid disturbances on the Community market, and

— the economic aspect of the proposed exports;

Whereas Article 3 (1) of Regulation (EEC) No 876/68 provides that when prices within the Community are being determined account should be taken of the ruling prices which are most favourable for exportation, and that when prices in international trade are being determined particular account should be taken of:

(a) prices ruling on third country markets;

(b) the most favourable prices in third countries of destination for third country imports;

(c) producer prices recorded in exporting third countries, account being taken, where appropriate, of subsidies granted by those countries; and

(d) free-at-Community-frontier offer prices;

Whereas Article 4 of Regulation (EEC) No 876/68 provides that the world market situation or the specific requirements of certain markets may make it necessary to vary the refund on the products listed in Article 1 of Regulation (EEC) No 804/68 according to destination;

Whereas Article 5 (1) of Regulation (EEC) No 876/68 provides that the list of products on which export refunds are granted and the amount of such refunds should be fixed at least once every four weeks; whereas the amount of the refund may, however, remain at the same level for more than four weeks;

Whereas Article 2 of Commission Regulation (EEC) No 1098/68 of 27 July 1968 on detailed rules for the application of export refunds on milk and milk products (5), as last amended by Regulation (EEC) No 3812/85 (6), provides that the refund on products falling within subheading 04.02 B is equal to the sum of two components, the first representing the quantity of milk products and the second representing the quantity of added sucrose; whereas, however, the latter component applies only if the added sucrose was produced from beet or cane harvested within the Community;

Whereas for the products falling within subheading 04.02 B II a) or 04.02 B II b) 1 with a fat content not exceeding 9,5 % by weight, the first component referred to above is fixed for 100 kilograms of the whole product; whereas, for the other products falling within subheading 04.02 B, this component is calculated by multiplying the basic amount by the milk product content of the product in question; whereas this basic amount is the refund on one kilogram of milk products contained in the product;

(1) OJ No L 148, 28. 6. 1968, p. 13.
(2) OJ No L 78, 20. 3. 1987, p. 1.
(3) OJ No L 155, 3. 7. 1968, p. 1.
(4) OJ No L 119, 8. 5. 1986, p. 36.
(5) OJ No L 184, 29. 7. 1968, p. 10.
(6) OJ No L 368, 31. 12. 1985, p. 3.

Whereas the second component is calculated by multiplying the sucrose content of the product by the basic amount of the refund valid on the day of exportation for the products listed in Article 1 (1) (d) of Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector [1], as last amended by Regulation (EEC) No 229/87 [2];

Whereas, if the refund system is to operate normally, refunds should be calculated on the following basis:

— in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Council Regulation (EEC) No 1676/85 [3], as last amended by Regulation (EEC) No 1636/87 [4],

— for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded over a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas the level of refund for cheeses is calculated for products intended for direct consumption; whereas the cheese rinds and cheese wastes are not products intended for this purpose; whereas, to avoid any confusion in interpretation, it should be specified that there will be no refund for these products which fall within heading No 04.04;

Whereas Commission Regulation (EEC) No 896/84 [5], as amended by Regulation (EEC) No 2881/84 [6], laid down additional provisions concerning the granting of refunds on the change from one milk year to another; whereas those provisions provide for different refunds according to the date of manufacture of the products;

Whereas it follows from applying these detailed rules to the present situation on the market in milk and milk products, and in particular to prices for these products within the Community and on the world market, that the refund should be as set out in the Annex hereto;

Whereas, pursuant to Article 275 of the Act of Accession of Spain and Portugal, refunds may be granted in the case of exports to Portugal; whereas, in the light of the situation and the level of prices no refund should be fixed in the case of exports to Portugal;

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

HAS ADOPTED THIS REGULATION:

Article 1

1. The export refunds referred to in Article 17 of Regulation (EEC) No 804/68 on products exported in the natural state shall be as set out in the Annex hereto.

2. There shall be no refunds for exports to Zone E for products falling within heading Nos 04.01, 04.02, 04.03 and 23.07 of the Common Customs Tariff.

3. There shall be no refunds for exports to Portugal, including the Azores and Madeira for milk and milk products listed in Article 1 of Regulation (EEC) No 804/68.

Article 2

This Regulation shall enter into force on 11 September 1987.

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

Done at Brussels, 10 September 1987.

For the Commission

Frans ANDRIESSEN

Vice-President

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[1] OJ No L 177, 1. 7. 1981, p. 4.
[2] OJ No L 25, 28. 1. 1987, p. 1.
[3] OJ No L 164, 24. 6. 1985, p. 1.
[4] OJ No L 153, 13. 6. 1987, p. 1.
[5] OJ No L 91, 1. 4. 1984, p. 71.
[6] OJ No L 272, 13. 10. 1984, p. 16.

ANNEX

to the Commission Regulation of 10 September 1987 fixing the export refunds on milk and milk products

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.01	Milk and cream, fresh, not concentrated or sweetened :		
	ex A. Other than whey, of a fat content, by weight, not exceeding 6 % (1) :		
	I. Yoghourt, kephir, curdled milk, buttermilk and other fermented or acidified milk :		
	a) In immediate packings of a net capacity of two litres or less :		
	(1) Of a fat content, by weight, not exceeding 1,5 %	0110 05	8,95
	(2) Of a fat content, by weight, exceeding 1,5 % but not exceeding 3 %	0110 15	12,62
	(3) Of a fat content, by weight, exceeding 3 %	0110 20	16,07
	b) Other :		
	(1) Of a fat content, by weight, not exceeding 1,5 %	0110 25	8,95
	(2) Of a fat content, by weight, exceeding 1,5 % but not exceeding 3 %	0110 35	12,62
	(3) Of a fat content, by weight, exceeding 3 %	0110 40	16,07
	II. Other :		
	a) In immediate packings of a net capacity of two litres or less and of a fat content, by weight :		
	1. Not exceeding 4 % :		
	(aa) Of a fat content, by weight, not exceeding 1,5 %	0130 10	8,95
	(bb) Of a fat content, by weight, exceeding 1,5 % but not exceeding 3 %	0130 22	12,62
	(cc) Of a fat content, by weight, exceeding 3 %	0130 31	16,07
	2. Exceeding 4 %	0140 00	18,37
	b) Other, of a fat content, by weight :		
	1. Not exceeding 4 % :		
	(aa) Of a fat content, by weight, not exceeding 1,5 %	0150 10	8,95
	(bb) Of a fat content, by weight, exceeding 1,5 % but not exceeding 3 %	0150 21	12,62
	(cc) Of a fat content, by weight, exceeding 3 %	0150 31	16,07
	2. Exceeding 4 %	0160 00	18,37

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.01 *(cont'd)*	ex B. Other, excluding whey, of a fat content, by weight (1):		
	ex I. Exceeding 6 % but not exceeding 21 %:		
	(a) Of a fat content, by weight, not exceeding 10 %	0200 05	22,94
	(b) Of a fat content, by weight, exceeding 10 % but not exceeding 17 %	0200 11	34,18
	(c) Of a fat content, by weight, exceeding 17 %	0200 21	50,23
	II. Exceeding 21 % but not exceeding 45 %:		
	(a) Of a fat content, by weight, not exceeding 35 %	0300 12	59,40
	(b) Of a fat content, by weight, exceeding 35 % but not exceeding 39 %	0300 13	91,50
	(c) Of a fat content, by weight, exceeding 39 %	0300 20	100,67
	III. More than 45 %:		
	(a) Of a fat content, by weight, not exceeding 68 %	0400 11	114,44
	(b) Of a fat content, by weight, exceeding 68 % but not exceeding 80 %	0400 22	167,17
	(c) Of a fat content, by weight, exceeding 80 %	0400 30	194,68
04.02	Milk and cream, preserved, concentrated or sweetened:		
	A. Not containing added sugar (2):		
	II. Milk and cream, in powder or granules:		
	a) In immediate packings of a net capacity of 2,5 kilograms or less and of a fat content, by weight:		
	1. Not exceeding 1,5 %	0620 00	105,00
	2. Exceeding 1,5 % but not exceeding 27 %:		
	(aa) Of a fat content, by weight, not exceeding 11 %	0720 00	105,00
	(bb) Of a fat content, by weight, exceeding 11 % but not exceeding 17 %	0720 20	125,18
	(cc) Of a fat content, by weight, exceeding 17 % but not exceeding 25 %	0720 30	133,50
	(dd) Of a fat content, by weight, exceeding 25 %	0720 40	145,00
	3. Exceeding 27 % but not exceeding 29 %:		
	(aa) Of a fat content, by weight, not exceeding 28 %	0820 20	146,32
	(bb) Of a fat content, by weight, exceeding 28 %	0820 30	147,87

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.02 *(cont'd)*	4. Exceeding 29 % :		
	(aa) Of a fat content, by weight, not exceeding 41 %	0920 10	150,06
	(bb) Of a fat content, by weight, exceeding 41 % but not exceeding 45 %	0920 30	163,17
	(cc) Of a fat content, by weight, exceeding 45 % but not exceeding 59 %	0920 40	167,71
	(dd) Of a fat content, by weight, exceeding 59 % but not exceeding 69 %	0920 50	183,71
	(ee) Of a fat content, by weight, exceeding 69 % but not exceeding 79 %	0920 60	194,78
	(ff) Of a fat content, by weight, exceeding 79 %	0920 70	206,14
	b) Other, of a fat weight content :		
	1. Not exceeding 1,5 %	1020 00	105,00
	2. Exceeding 1,5 % but not exceeding 27 % :		
	(aa) Of a fat content, by weight, not exceeding 11 %	1120 10	105,00
	(bb) Of a fat content, by weight, exceeding 11 % but not exceeding 17 %	1120 20	125,18
	(cc) Of a fat content, by weight, exceeding 17 % but not exceeding 25 %	1120 30	133,50
	(dd) Of a fat content, by weight, exceeding 25 %	1120 40	145,00
	3. Exceeding 27 % but not exceeding 29 % :		
	(aa) Of a fat content, by weight, not exceeding 28 %	1220 20	146,32
	(bb) Of a fat content, by weight, exceeding 28 %	1220 30	147,87
	4. Exceeding 29 % :		
	(aa) Of a fat content, by weight, not exceeding 41 %	1320 10	150,06
	(bb) Of a fat content, by weight, exceeding 41 % but not exceeding 45 %	1320 30	163,17
	(cc) Of a fat content, by weight, exceeding 45 % but not exceeding 59 %	1320 40	167,71
	(dd) Of a fat content, by weight, exceeding 59 % but not exceeding 69 %	1320 50	183,71
	(ee) Of a fat content, by weight, exceeding 69 % but not exceeding 79 %	1320 60	194,78
	(ff) Of a fat content, by weight, exceeding 79 %	1320 70	206,14

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.02 *(cont'd)*	III. Milk and cream, other than in powder or granules :		
	a) In immediate packings of a net content of 2,5 kg or less and of a fat content by weight not exceeding 11 % :		
	1. Of a fat content, by weight, not exceeding 8,9 % and of a non-fat lactic dry matter content :		
	(aa) Of less than 15 % and of a fat content :		
	(11) Not exceeding 3 %, by weight	1420 12	—
	(22) Exceeding 3 %, by weight	1420 22	16,07
	(bb) Of 15 % or more and of a fat content :		
	(11) Not exceeding 3 %, by weight	1420 50	25,68
	(22) Exceeding 3 %, by weight, but not exceeding 7,4 %	1420 60	32,56
	(33) Exceeding 7,4 %	1420 70	40,57
	2. Other, of a non fat lactic dry matter content :		
	(aa) Of less than 15 %, by weight	1520 10	29,59
	(bb) Of 15 % or more, by weight	1520 20	48,10
	b) Other, of a fat content, by weight :		
	1. Not exceeding 45 % and of a non fat lactic dry matter content :		
	(aa) Of less than 15 % and of a fat content :		
	(11) Not exceeding 3 %, by weight	1620 70	—
	(22) Exceeding 3 %, by weight, but not exceeding 8,9 %	1630 00	16,07
	(33) Exceeding 8,9 %, by weight, but not exceeding 11 %	1630 10	29,59
	(44) Exceeding 11 %, by weight, but not exceeding 21 %	1630 20	36,47
	(55) Exceeding 21 %, by weight, but not exceeding 39 %	1630 30	59,40
	(66) Exceeding 39 %	1630 40	100,67
	(bb) Of 15 % or more and of a fat content :		
	(11) Not exceeding 3 %, by weight	1630 50	25,68
	(22) Exceeding 3 %, by weight, but not exceeding 7,4 %	1630 60	32,56
	(33) Exceeding 7,4 %, by weight, but not exceeding 8,9 %	1630 70	40,57
	(44) Exceeding 8,9 %	1630 80	48,10
	2. Exceeding 45 %	1720 00	114,44

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.02 *(cont'd)*	B. Containing added sugar :		
	I. Milk and cream, in powder or granules :		
	ex b) Other, excluding whey :		
	1. In immediate packings of a net capacity of 2,5 kilograms or less and of a fat content, by weight :		
	(aa) Not exceeding 1,5 %	2220 00	1,0500 (*) per kg
	(bb) Exceeding 1,5 % but not exceeding 27 % :		
	(11) Of a fat content, by weight, not exceeding 11 %	2320 10	1,0500 (*) per kg
	(22) Of a fat content, by weight, exceeding 11 % but not exceeding 17 %	2320 20	1,2518 (*) per kg
	(33) Of a fat content, by weight, exceeding 17 % but not exceeding 25 %	2320 30	1,3350 (*) per kg
	(44) Of a fat content, by weight, exceeding 25 %	2320 40	1,4500 (*) per kg
	(cc) Exceeding 27 % :		
	(11) Of a fat content, by weight, not exceeding 41 %	2420 10	1,4632 (*) per kg
	(22) Of a fat content, by weight, exceeding 41 %	2420 20	1,6317 (*) per kg
	2. Other, of a fat content, by weight :		
	(aa) Not exceeding 1,5 %	2520 00	1,0500 (*) per kg
	(bb) Exceeding 1,5 % but not exceeding 27 % :		
	(11) Of a fat content, by weight, not exceeding 11 %	2620 10	1,0500 (*) per kg
	(22) Of a fat content, by weight, exceeding 11 % but not exceeding 17 %	2620 20	1,2518 (*) per kg
	(33) Of a fat content, by weight, exceeding 17 % but not exceeding 25 %	2620 30	1,3350 (*) per kg
	(44) Of a fat content, by weight, exceeding 25 %	2620 40	1,4500 (*) per kg
	(cc) Exceeding 27 % :		
	(11) Of a fat content, by weight, not exceeding 41 %	2720 10	1,4632 (*) per kg
	(22) Of a fat content, by weight, exceeding 41 %	2720 20	1,6317 (*) per kg

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.02 *(cont'd)*	ex II. Milk and cream, excluding whey other than in powder or granules :		
	ex a) In immediate packings of a net capacity of 2,5 kg or less and of a fat content by weight not exceeding 9,5 % :		
	(1) Of a fat content, by weight, not exceeding 6,9 % and of a non fat lactic dry matter content :		
	(aa) Of less than 15 % and of a fat content :		
	(11) Not exceeding 3 %, by weight	2810 11	— (4) per kg
	(22) Exceeding 3 % by weight	2810 12	0,1607 (4) per kg
	(bb) Of 15 % or more	2810 15	29,63 (5)
	(2) Of a fat content, by weight, exceeding 6,9 % and of a non fat lactic dry matter content, by weight, of 15 % or more	2810 20	50,07 (5)
	b) Other, of a fat content, by weight :		
	ex 1. Not exceeding 45 % :		
	(aa) Of a fat content, by weight, not exceeding 6,9 % and of a non fat lactic dry matter content, by weight, of 15 % or more	2910 70	29,63 (5)
	(bb) Of a fat content, by weight, exceeding 6,9 % but not exceeding 21 % and of a non fat lactic dry matter content, by weight, of 15 % or more	2910 76	50,07 (5)
	(cc) Of a fat content by weight, exceeding 9,5 % but not exceeding 21 % and of a non fat lactic dry matter content, by weight, less than 15 %	2910 80	0,3189 (4) per kg
	(dd) Of a fat content, by weight, exceeding 21 % but not exceeding 39 %	2910 85	0,5940 (4) per kg
	(ee) Of a fat content, by weight, exceeding 39 %	2910 90	1,0067 (4) per kg
	2. Exceeding 45 %	3010 00	1,1444 (4) per kg
04.03	Butter :		
	ex A. Of a fat content, by weight, not exceeding 85 % :		
	(I) Of a fat content, by weight, of 62 % or more, but less than 78 %	3110 03	159,91 (10)
	(II) Of a fat content, by weight, of 78 % or more but less than 80 %	3110 16	201,18 (10)

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.03 *(cont'd)*	(III) Of a fat content, by weight, of 80 % or more, but less than 82 %	3110 22	206,34 (10)
	(IV) Of a fat content, by weight, of 82 % or more	3110 32	211,50 (10)
	B. Other, of a fat content, by weight :		
	(I) Not exceeding 99,5 %	3210 10	211,50 (10)
	(II) Exceeding 99,5 %	3210 20	262,75 (10)
04.04	Cheese and curd (6) :		
	ex A. Emmentaler and Gruyère, not grated or powdered :		
	(I) Pieces packed in vacuum or in inert gas, of a net weight of less than 7,5 kg	3800 40	
	For exports to :		
	— Zone E		50,00
	— Canada		—
	— Norway and Finland		—
	— Liechtenstein and Switzerland		—
	— Austria		—
	— Other destinations		162,18
	(II) Other	3800 60	
	For exports to :		
	— Zone E		50,00
	— Canada		—
	— Norway and Finland		—
	— Liechtenstein and Switzerland		—
	— Austria		—
	— Other destinations		162,18
	ex C. Blue-veined cheese, not grated or powdered, other than Roquefort	4000 00	
	for exports to :		
	— Austria		—
	— Zone E		45,00
	— Canada		—
	— Norway and Finland		—
	— Australia		78,65
	— Other destinations		131,51
	D. Processed cheese, not grated or powdered, of a fat content, by weight :		
	I. Not exceeding 36 % and of a fat content, by weight, in the dry matter :		
	ex a) Not exceeding 48 % and of a dry matter content, by weight :		
	(1) Of 27 % or more but less than 33 %	4410 05	
	for exports to :		
	— Austria		—
	— Zone E		8,65
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		25,36

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(2) Of 33 % or more but less than 38 %	4410 10	
	for exports to :		
	— Austria		—
	— Zone E		18,81
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		55,06
	(3) Of 38 % or more but less than 43 % and of a fat content, by weight, in the dry matter :		
	(aa) Less than 20 %	4410 20	
	for exports to :		
	— Austria		—
	— Zone E		18,81
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		55,06
	(bb) Of 20 % or more	4410 30	
	for exports to :		
	— Austria		—
	— Zone E		27,66
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		80,13
	(4) Of 43 % or more and of a fat content, by weight, in the dry matter :		
	(aa) Less than 20 %	4410 40	
	for exports to :		
	— Austria		—
	— Zone E		18,81
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		55,06
	(bb) Of 20 % or more but less than 40 %	4410 50	
	for exports to :		
	— Austria		—
	— Zone E		27,66
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		80,13
	(cc) Of 40 % or more	4410 60	
	for exports to :		
	— Austria		—
	— Zone E		40,23
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		117,74

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	ex b) Exceeding 48 % and of a dry matter content, by weight :		
	(1) Of 33 % or more but less than 38 %	4510 10	
	for exports to :		
	— Austria		—
	— Zone E		18,81
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		55,06
	(2) Of 38 % or more but less than 43 %	4510 20	
	for exports to :		
	— Austria		—
	— Zone E		27,66
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		80,13
	(3) Of 43 % or more but less than 46 %	4510 30	
	for exports to :		
	— Austria		—
	— Zone E		40,23
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		117,74
	(4) Of 46 % or more and of a fat content, by weight, in the dry matter :		
	(aa) Less than 55 %	4510 40	
	for exports to :		
	— Austria		—
	— Zone E		40,23
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		117,74
	(bb) Of 55 % or more	4510 50	
	for exports to :		
	— Austria		—
	— Zone E		47,74
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		139,67
	II. Exceeding 36 %	4610 00	
	for exports to :		
	— Austria		—
	— Zone E		47,74
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		139,67

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	E. Other :		
	I. Not grated or powdered, of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight, of the non-fatty matter :		
	ex a) Not exceeding 47 % :		
	(1) Grana Padano, Parmigiano Reggiano	4710 11	
	for exports to :		
	— Zone E		150,00
	— Canada		100,00
	— Norway and Finland		—
	— Switzerland		90,00
	— Other destinations		200,06
	(2) Fiore Sardo and Pecorino manufactured exclusively from sheep milk	4710 17	
	for exports to :		
	— Zone E		200,00
	— Canada		128,15
	— Norway and Finland		—
	— Switzerland		105,03
	— Other destinations		227,18
	(3) Other (excluding cheeses produced from whey), of a fat content, by weight, in the dry matter of 30 % or more	4710 22	
	for exports to :		
	— Zone E		130,00
	— Canada		80,00
	— Norway and Finland		—
	— Switzerland		70,00
	— Other destinations		180,00
	b) Exceeding 47 % but not exceeding 72 % :		
	ex 1. Cheddar of a fat content, by weight, in the dry matter of 48 % or more	4850 00	
	for exports to :		
	— Austria		—
	— Zone E		40,00
	— Canada		—
	— Norway and Finland		—
	— Australia		133,89
	— Switzerland		—
	— Other destinations		177,25
	ex 2. Other, of a fat content, by weight, in the dry matter (7) :		
	(aa) Less than 5 % and of a content, by weight, in the dry matter of 32 % or more (excluding cheeses produced from whey)	5120 12	
	for exports to :		
	— Austria		—
	— Zone E		37,69
	— Canada		—
	— Norway and Finland		13,50
	— Switzerland		—
	— Other destinations		99,96

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(bb) Of 5 % or more but less than 19 % and of a content, by weight, in the dry matter of 32 % or more (excluding cheeses produced from whey)	5120 16	
	for exports to :		
	— Austria		—
	— Zone E		41,56
	— Canada		—
	— Norway and Finland		20,00
	— Switzerland		—
	— Other destinations		110,21
	(cc) Of 19 % or more but less than 39 % and of a water content, calculated by weight, of the non-fatty matter not exceeding 62 % (excluding cheeses produced from whey)	5120 22	
	for exports to :		
	— Austria		—
	— Zone E		47,24
	— Canada		—
	— Norway and Finland		24,00
	— Switzerland		—
	— Other destinations		125,21
	(dd) Of 39 % or more :		
	(11) Asiago, Caciocavallo, Montasio, Provolone, Ragusano :		
	(aaa) Provolone	5120 32	
	for exports to :		
	— Zone E		145,00
	— Canada		90,00
	— Norway and Finland		—
	— Switzerland		42,66
	— Other destinations		163,54
	(bbb) Others	5120 36	
	for exports to :		
	— Zone E		15,00
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		138,50
	(22) Danbo, Edam, Fontal, Fontina, Fynbo, Gouda, Havarti, Maasdam, Maribo, Samsø, Tilsit	5120 44	
	for exports to :		
	— Austria		—
	— Zone E		15,00
	— Canada		—
	— Norway and Finland		—
	— Australia		115,20
	— Switzerland		—
	— Other destinations		153,00

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(33) Butterkäse, Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	5120 54	
	for exports to :		
	— Austria		—
	— Zone E		14,00
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		119,71
	(44) Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney	5120 58	
	for exports to :		
	— Austria		—
	— Zone E		48,00
	— Canada		—
	— Norway and Finland		—
	— Australia		108,40
	— Switzerland		—
	— Other destinations		139,37
	(55) Salted ricotta, of a fat content, by weight, of 30 % or more :		
	(aaa) Manufactured exclusively from sheep's milk	5120 60	
	for exports to :		
	— Zone E		21,11
	— Canada		—
	— Norway and Finland		—
	— Other destinations		55,88
	(bbb) Other	5120 65	
	for exports to :		
	— Zone E		21,11
	— Canada		—
	— Norway and Finland		—
	— Other destinations		55,88
	(66) Feta [3] :		
	(aaa) Manufactured exclusively from sheep's and/or goats' milk	5120 80	
	for exports to :		
	— Zone E		38,59
	— Austria		15,00
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		102,26
	(bbb) Other	5120 81	
	for exports to :		
	— Zone E		38,59
	— Austria		—
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		102,26
	(77) Colby, Monterey	5120 83	
	for exports to :		
	— Austria		—
	— Zone E		40,00
	— Canada		—
	— Norway and Finland		—
	— Australia		108,40
	— Switzerland		—
	— Japan		150,00
	— Other destinations		139,37

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(88) Kefalotyrri, Kefalograviera, Kasseri, Idiazabál, Manchego, Roncal, manufactured exclusively from sheep's and/or goats' milk	5120 84	
	for exports to :		
	— Zone E		145,00
	— Canada		90,00
	— Norway and Finland		—
	— Switzerland		42,66
	— Other destinations		163,54
	(99) Other (excluding cheeses produced from whey), of a water content, calculated by weight, of the non-fatty matter :		
	(aaa) Exceeding 47 % but not exceeding 52 %	5120 87	
	for exports to :		
	— Austria		—
	— Zone E		48,00
	— Canada		—
	— Norway and Finland		—
	— Australia		108,40
	— Switzerland		—
	— Japan		150,00
	— Other destinations		139,37
	(bbb) Exceeding 52 % but not exceeding 62 %	5120 92	
	for exports to :		
	— Austria		—
	— Zone E		15,00
	— Canada		—
	— Norway and Finland		27,50
	— Australia		115,20
	— Switzerland		—
	— Other destinations		153,00
	ex c) Exceeding 72 % (excluding cheeses produced from whey) (7) :		
	1. In immediate packings of a net capacity not exceeding 500 grams :		
	(aa) Cottage cheese of a fat content, by weight in the dry matter, not exceeding 25 %	5121 11	
	For exports to :		
	— Austria		—
	— Zone E		14,52
	— Canada		—
	— Norway and Finland		—
	— Switzerland and Liechtenstein		—
	— Other destinations		26,95
	(bb) Cream cheese of a water content, calculated by weight, of the non-fatty matter, exceeding 77 % but not exceeding 82 % and of a fat content, by weight in the dry matter :		

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(11) Of 60 % or more but less than 69 %	5121 20	
	For exports to :		
	— Austria		—
	— Zone E		25,41
	— Canada		—
	— Norway and Finland		—
	— Switzerland and Liechtenstein		—
	— Other destinations		40,37
	(22) Of 69 % or more	5121 30	
	For exports to :		
	— Austria		—
	— Zone E		31,03
	— Canada		—
	— Norway and Finland		—
	— Switzerland and Liechtenstein		—
	— Other destinations		49,31
	(cc) Other :		
	(11) Feta (3), with a dry matter content, by weight, of 40 % or more and a fat content by weight, in the dry matter of 50 % or more :		
	(aaa) Manufactured exclusively from sheep's and/or goats' milk	5121 41	
	For exports to :		
	— Zone E		36,08
	— Austria		—
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		95,58
	(bbb) Other	5121 42	
	For exports to :		
	— Zone E		36,08
	— Austria		—
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		95,58
	(22) Other	5121 45	—
	2. Other :		
	(aa) Cottage cheese of a fat content, by weight in the dry matter, not exceeding 25 %	5121 51	
	For exports to :		
	— Austria		—
	— Zone E		14,52
	— Canada		—
	— Norway and Finland		—
	— Switzerland and Liechtenstein		—
	— Other destinations		26,95

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(bb) Cream cheese of a water content, calculated by weight of the non-fatty matter, exceeding 77 % but not exceeding 82 % and of a fat content, by weight in the dry matter :		
	(11) Of 60 % or more but less than 69 %	5121 60	
	For exports to :		
	— Austria		—
	— Zone E		25,41
	— Canada		—
	— Norway and Finland		7,50
	— Switzerland and Liechtenstein		—
	— Other destinations		40,37
	(22) Of 69 % or more	5121 70	
	For exports to :		
	— Austria		—
	— Zone E		31,03
	— Canada		—
	— Norway and Finland		—
	— Switzerland and Liechtenstein		—
	— Other destinations		49,31
	(cc) Other :		
	(11) Feta (3), with a dry matter content, by weight, of 40 % or more and a fat content by weight, in the dry matter of 50 % or more :		
	(aaa) Manufactured exclusively from sheep's and/or goats' milk	5121 81	
	For exports to :		
	— Zone E		36,08
	— Austria		—
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		95,58
	(bbb) Other	5121 82	
	For exports to :		
	— Zone E		36,08
	— Austria		—
	— Canada		—
	— Norway and Finland		—
	— Switzerland		—
	— Other destinations		95,58
	(22) Other	5121 85	—
	ex II. Other (excluding cheeses produced from whey) :		
	ex a) Grated or powdered of a fat content, by weight, exceeding 20 %, of a lactose content, by weight, less than 5 % and of a dry matter content, by weight :		
	(1) Of 60 % or more but less than 80 %	5310 05	
	For exports to :		
	— Zone E		45,00
	— Canada		—
	— Norway and Finland		—
	— Other destinations		91,14

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
04.04 *(cont'd)*	(2) Of 80 % or more but less than 85 %	5310 11	
	For exports to :		
	— Zone E		60,00
	— Canada		—
	— Norway and Finland		—
	— Other destinations		121,52
	(3) Of 85 % or more but less than 95 %	5310 22	
	For exports to :		
	— Zone E		63,75
	— Canada		—
	— Norway and Finland		—
	— Other destinations		129,12
	(4) Of 95 % or more	5310 31	
	For exports to :		
	— Zone E		71,25
	— Canada		—
	— Norway and Finland		—
	— Other destinations		144,31
23.07	Sweetened forage ; other preparations of a kind used in animal feeding :		
	ex B. Other, containing starch, glucose or glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 17.02 B and 21.07 F II, or milk products, excluding special compound feedingstuffs (9) :		
	I. Containing starch, or glucose or glucose syrup, or maltodextrine or maltodextrine syrup falling within subheadings 17.02 B and 21.07 F II :		
	a) Containing no starch or containing 10 % or less, by weight, of starch :		
	(3) Containing 50 % or more but less than 75 %, by weight, of milk products and a content of milk in powder or granules (excluding whey), by weight, of (8) :		
	(aa) Less than 30 %	5700 13	—
	(bb) 30 % or more but less than 40 %	5700 23	7,50
	(cc) 40 % or more but less than 50 %	5700 33	10,00
	(dd) 50 % or more but less than 60 %	5700 42	12,50
	(ee) 60 % or more but less than 70 %	5700 52	15,00
	(ff) 70 % or more	5700 62	17,50

CCT heading No	Description	Code	Refund (in ECU/100 kg net weight unless otherwise indicated)
23.07 *(cont'd)*	(4) Containing 75 % or more, by weight, of milk products and a content of milk in powder or granules (excluding whey), by weight, of (8):		
	(aa) Less than 30 %	5800 13	—
	(bb) 30 % or more but less than 40 %	5800 23	7,50
	(cc) 40 % or more but less than 50 %	5800 32	10,00
	(dd) 50 % or more but less than 60 %	5800 42	12,50
	(ee) 60 % or more but less than 70 %	5800 52	15,00
	(ff) 70 % or more but less than 75 %	5800 62	17,50
	(gg) 75 % or more but less than 80 %	5800 72	18,75
	(hh) 80 % or more	5800 82	20,00
	ex II. Containing no starch, glucose or glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 17.02 B and 21.07 F II, and containing 50 % or more milk products, by weight, and with a milk content in powder or granules (excluding whey), by weight, of (8):		
	(a) 30 % or more but less than 40 %	5900 01	31,50
	(b) 40 % or more but less than 50 %	5900 05	42,00
	(c) 50 % or more but less than 60 %	5900 12	52,50
	(d) 60 % or more but less than 70 %	5900 22	63,00
	(e) 70 % or more but less than 80 %	5900 32	73,50
	(f) 80 % or more but less than 88 %	5900 42	84,00
	(g) 88 % or more	5900 52	92,40

(1) When the product falling within this subheading is a mixture containing added whey and/or added lactose and/or casein and/or caseinates, no export refund shall be granted.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added to the product.

(2) The weight of the added non-lactic matter and/or added whey and/or added lactose and/or added casein and/or added caseinates, shall not be taken into account for the purpose of calculation of the fat content by weight. When the product falling within this subheading is a mixture containing added whey and/or added lactose and/or added casein and/or added caseinates, the added whey and/or added lactose and/or added casein and/or added caseinates shall not be taken into account in the calculation of the amount of refund.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:

— the actual content by weight of whey and/or lactose and/or casein and/or caseinate added per 100 kg of finished product,

and, in particular,

— the lactose content of the added whey.

(3) When the product contains casein and/or caseinates that were added before or at the time of processing, no refund shall be granted.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added.

(4) The weight of added non-lactic matter and/or added whey and/or added lactose and/or added casein and/or added caseinates shall not be taken into account for the purpose of calculating the fat content, by weight.

The refund per 100 kg of product falling within this subheading shall be equal to the sum of the following components:

(a) the amount per kilogram shown, multiplied by the weight of the lactic part contained in 100 kg of product; however, where whey and/or lactose and/or casein and/or caseinates have been added to the product, the amount per kilogram shown shall be multiplied by the weight of lactic part excluding the weight of added whey and/or added lactose and/or added casein and/or added caseinates, contained in 100 kg of product;

(b) a component calculated in accordance with the provisions of Article 2 (3) of Regulation (EEC) No 1098/68.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:

— the actual content by weight of whey and/or lactose and/or casein and/or caseinates added per 100 kg of finished product,

and, in particular,

— the lactose content of the added whey.

(5) The refund on 100 kg of product falling within this subheading is equal to the sum of the following elements:

(a) the amount per 100 kg shown; however, where whey and/or lactose and/or casein and/or caseinates been added to the product, the amount per 100 kg shown shall be:

— multiplied by the weight of the lactic part other than the added whey and/or added lactose and/or added casein and/or added caseinates contained in 100 kg of product, and then

— divided by the weight of the lactic part contained in 100 kg of product;

(b) a component calculated in accordance with the provisions of Article 2 (3) of Regulation (EEC) No 1098/68.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:

— the actual content by weight of whey and/or lactose and/or casein and/or caseinate added per 100 kg of finished product,

and, in particular,

— the lactose content of the added whey.

(6) No refund shall be paid in respect of exported cheese of which the free-at-frontier price, before application of the refund and the monetary compensatory amount, in the exporting Member State, is less than 140 ECU per 100 kilograms. This limitation to 140 ECU per 100 kilograms does not apply to cheeses falling within subheading 04.04 E I ex c) of the Common Customs Tariff.

(7) In the case of cheeses presented in containers which also contain conserving liquid, in particular brine, the refund is granted on the net weight, the weight of the liquid being deducted.

(8) When completing customs formalities, the applicant shall state on the declaration provided for this purpose:

— the skimmed-milk powder content, by weight,

whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:

— the content by weight of the added whey and/or added lactose and/or added casein and/or added caseinates, and

— the lactose content of the added whey

per 100 kg of finished product.

(9) 'Special compound feedingstuffs' are compound feedingstuffs containing skimmed-milk powder and fish meal and/or more than 9 g of iron and/or more than 1,2 g of copper in 100 kg of product.

(10) On the export of such products under Regulation (EEC) No 765/86:

— the amount of the refund shall be that applying on 16 October 1986 in respect of products for which the export licence with advance fixing of the refund was issued before 1 January 1987;

— no refund is to apply in respect of products for which the export licence was issued on or after 1 January 1987.

N.B.: Zones A, B, C and E are those defined in Regulation (EEC) No 1098/68, as last amended by Regulation (EEC) No 2283/81.

The weight of non-milk fat should be disregarded for the purposes of calculating fat content, by weight.