I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 2228/91

of 26 June 1991

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,

Whereas 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 (2), as last amended by Regulation (EEC) No 704/91 (3), has been substantially amended on a number of occasions; whereas it is appropriate, for reasons of clarity and rationality, to consolidate the said Regulation;

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 in view of the market situation for milk products the period of validity of the inward processing authorization should be limited; whereas a non-renewable time-limit should also be set for dealing with the compensation products in one of the approved ways;

Whereas the procedure for the exchange of information should apply to all authorization granted in respect of milk products, even where the value does not exceed ECU 100 000;

Whereas certain conditions which must at present be complied with in order to obtain an inward processing authorization and for use of the arrangements constitute a significant hindrance to the promotion of exports by Community undertakings from the customs territory of the Community; whereas experience has shown that the management of the arrangements could be simplified in the case of processing undertakings where most of their main compensating products are intended for export out of the customs territory of the Community as well as for those undertakings which have a continuous flow of production intended both for the Community and for third country markets; whereas the reduction or elimination of administrative complications is bound to have a positive effect on the cost of products exported to third country markets, thus increasing the competitiveness of Community undertakings on these markets; whereas it is appropriate therefore to lay down new provisions consolidating or repealing certain existing implementing provisions;

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 necessary to define the conditions under which the equivalent compensation of rice can be authorized, by using the CN code at eight figures; whereas, however, while awaiting for an appropriate modification of the combined nomenclature on certain types of rice, it is necessary that equivalence be determined only by the length/width ratio for certain types of rice;

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;

(1) OJ No L 188, 20. 7. 1985, p. 1.
(2) OJ No L 351, 12. 12. 1986, p. 1.
(3) OJ No L 77, 23. 3. 1991, p. 11.

Whereas it is necessary to specify the formalities to be carried out and the compensatory amounts applicable in cases of triangular traffic where compensating products are dispatched from the Member State where processing has taken place to another Member State where the formalities for export from the customs territory of the Community are carried out;

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

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

Whereas there is a need to lay down standard rates of yield to ensure the same facilities for pasta whether or not it contains eggs;

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 it is necessary to lay down rules ensuring the uniform application of the second paragraph of Article 14 (2) of Regulation (EEC) No 1999/85; whereas the wording of certain provisions of the Regulation relating to discharge of the arrangements should be amended to illustrate the link between them and the provisions concerning simplified procedures; whereas some examples should be given in these provisions to facilitate that application in practice; whereas more detailed provisions are required concerning the time limit for submitting the bill of discharge, the supporting documents required for discharge and the payment of import duties in respect of compensating products or goods put onto the market;

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

Whereas, since the value scale method cannot reasonably be used for operations involving the inward processing of durum wheat into cereal meal, it is necessary to use the quantitative scale method (import goods) to calculate the import goods incorporated in the compensating products; whereas for these operations it is also necessary to amend the standard rates of yield to take into account the processing conditions;

Whereas civil aircraft from non-member countries do not attract import duties when introduced into the customs territory of the Community; whereas, in view of the way in which civil aircraft are used in the transport sector, delivery of such aircraft to airline companies should be deemed to be equivalent to exportation from the territory of the Community; whereas it is also desirable to consider as equivalent to such exportation the repair, modification or conversion of civil aircraft carried out under inward processing relief arrangements;

Whereas there is a need under the suspension system for procedures allowing goods in the unaltered state and for compensating products to be placed under a new customs procedure, where their nature of technical characteristics have been appreciably changed by unforeseen circumstances or *force majeure;*

Whereas it is necessary to adapt the procedure for exchange of information for administrative cooperation by means of the INF 1 sheet in order to enable the customs authorities of the Member State where release for free circulation is authorized to levy the total amount of import duties resulting from this release for free circulation;

Whereas the new provisions must favour only those compensating products exported from the customs territory of the Community, and must not result in an unjustified financial advantage due to a postponement of the date on which a customs debt arises; whereas this last objective may be achieved by introducing a system of compensatory interest; whereas, however, such interest should in some cases not be provided for;

Whereas the interest rates will be set by the Commission on the basis of average representative short-term interest rates for each Member State in a given six-month period of the preceding year; whereas the rates set will be valid for six months and will be published in the L series of the *Official Journal of the European Communities* before they come into force;

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

Whereas it should be specified that where several processing operations have been carried out under the drawback system, the repayment claim must be presented to the customs authority of the Member State where the first processing operation was authorized and where the entry of release for free circulation was accepted; whereas it is, however, appropriate to provide for a procedure making it possible to obtain repayment or remission from the customs authority of

the Member State where the compensating products are dealt with in one of the procedures referred to in Article 27 of Regulation (EEC) No 1999/85;

Whereas it is necessary to provide for a suitable exchange of information between the customs authorities of the Member States in order to facilitate repayment or remission of import duties in cases where the compensating products have been placed under a procedure allowing for repayment or remission after undergoing subsequent processing under a new authorization; whereas it is also necessary to specify that the document used in this exchange must be attached to the repayment claim;

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 the information to be exchanged between Member States and the Commission for the purpose of scrutinizing the economic conditions should be simplified in order to speed up transmission and allow computerization of the procedure;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee for Customs Procedures with Economic Impact,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS AND PRODUCTION ACCESSORIES

Article 1

For the purposes of this Regulation:

1. *basic Regulation* means Regulation (EEC) No 1999/85;
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;
13. *time limit for re-exportation* means the date by which the compensating products must have been dealt with in one of the ways listed in Articles 18 or 27 (1) of the basic Regulation;
14. *monthly aggregation* means application of the second paragraph of Article 14 (2) of the basic Regulation in respect of time limits for re-exportation which begin to run during a given calendar month;
15. *quarterly aggregation* means application of the second paragraph of Article 14 (2) of the basic Regulation in respect of time limits for re-exportation which begin to run during a given quarter.

Article 2

The goods covered by the fourth indent of Article 1 (3) (h) of the basic Regulation, used as production accessories, are listed in Annex I.

TITLE II

AUTHORIZING USE OF THE ARRANGEMENTS

CHAPTER I

APPLYING FOR AUTHORIZATION

Article 3

1. Without prejudice to paragraph 4 or to Article 25, 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 CN code, 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 ECU 200 000 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 ECU 100 000.

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) during the period in question obtains 80 % of his global requirements for these goods incorporated in the compensating products in the customs territory of the Community, in the form of goods produced in the Community being comparable within the meaning of Article 5 (2) to the import goods.

To make use of this provision, the applicant must supply the customs authority with supporting documents which enable the authority to satisfy itself that the intended purchase of Community goods may be reasonably carried out. Such supporting documents, to be annexed to the application, may take the form, for example, of copies of commercial or administrative documents which refer to purchase made in an earlier reference period, or orders or untended purchase for the period under consideration.

Without prejudice to Article 11 (2) of the basic Regulation, the customs authority shall, where necessary, check that the said percentage is correct at the end of the period in question;

(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-produced 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 to the Treaty.

Article 8

1. An authorization for use of the suspension system may be granted only on condition that there is an actual intention to export the main compensating products from the customs territory of the Community.

2. The following shall be deemed to be an export from the customs territory of the Community:

(a) the delivery of compensating products to persons eligible for reliefs under the Vienna Convention of 18 April 1961 on Diplomatic Relations, the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions;

(b) the delivery of compensating products to the armed forces stationed in the territory of a Member State in accordance with Article 136 of Council Regulation (EEC) No 918/83 [1];

(c) the delivery of civil aircraft to airline companies established in the customs territory of the Community;

(d) the repair, modification or conversion of civil aircraft carried out under processing relief arrangements.

[1] OJ No L 105, 23. 4. 1983, p. 1.

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 CN code, 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 25, 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

1. 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.

2. Notwithstanding paragraph 1, the period of validity of an authorization in respect of the products referred to in the second subparagraph of Article 28 (1) may not exceed three months.

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 commerical 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 shall be made out on a form IM as provided for in Article 3 of Council Regulation (EEC) No 1900/85 (1).

2. The declaration referred to in paragraph 1 must also contain, should the need arise:

— in box 44, the reference to the authorization,

— in box 47, the elements to be taken into consideration for the calculation of the import duties to be applied.

3. The description of the goods given in the declaration referred to in paragraph 1 must correspond to the description given in the authorization.

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

1. Particulars of the authorization must also be given in Box 44 of the entry for release for free circulation made out under the drawback system.

2. The description of the goods given in the entry referred to in paragraph 1 must correspond to the description given in the authorization.

Article 22

1. Article 4 (3), (4) and (5) and Articles 5 to 10 of Commission Regulation (EEC) No 1751/84 (2) shall apply *mutatis mutandis*.

(1) OJ No L 179, 11. 7. 1985, p. 4.
(2) OJ No L 171, 29. 6. 1984, p. 1.

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 particular authority may accept the declaration or entry without such authorization having been issued, provided the application was submitted before such acceptance.

3. Where paragraph 2 is applied, particulars of the application for authorization shall also be given in Box 44 of the declaration or entry in question.

Section 2

Simplified procedures

Article 23

1. Provided the proper conduct of operations is not thereby affected, the customs authority, at the declarant's 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 particular 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 24

1. Incomplete declarations or entries, commercial or administrative documents and entries in the accounts as referred to in Article 23 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 23 (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 23 (1) must be lodged, or documents omitted under Article 23 (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 25

1. Where Articles 23 and 24 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 referred to in Article 18 or the entry referred to in Article 21 shall be accompanied by a document made out by the declarant containing the following information:

(a) where the person applying to use the arrangements is not the same as the declarant, the name or business name and address of that person;

(b) where the processor is not the same as the applicant or declarant, the name or business name and address of the said processor;

(c) the nature of the processing operation;

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

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

(f) the period within which the goods are to be dealt with in one of the ways provided for in Article 18 or 27 of the basic Regulation;

(g) the place where it is intended to carry out the processing operation.

Such accompanying document shall form an integral part of the declaration.

CHAPTER III

TIME LIMITS PROVIDED FOR IN ARTICLE 14 OF THE BASIC REGULATION

Article 26

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 27

1. In the case of monthly aggregation, all time limits for re-exportation beginning to run in a given month shall expire on the last day of the calendar month during which the time limit for re-exportation relating to the final entry for the arrangements in the month in question would expire.

2. In the case of quarterly aggregation, all time limits for re-exportation beginning to run in a given quarter shall expire on the last day of the quarter during which the time limit for re-exportation relating to the final entry for the arrangements in the quarter in question would expire.

3. Where monthly or quarterly aggregation has been requested and authorized, that fact shall be indicated at point 9 of the inward processing application and of the authorization itself (see specimens in Annex II).

4. Monthly or quarterly aggregation may be authorized where the import goods are expected to be entered, on a regular basis, for the arrangements for processing and exportation in the form of compensating goods so that the time taken for re-exportation will be more or less constant.

5. Monthly or quarterly aggregation shall be applied taking account of the examples in Annex XII.

Article 28

1. In the case of agricultural products of the kind referred to in Article 1 of Council 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.

However, in case of the products specified in Article 1 of Council Regulation (EEC) No 804/68 [2] intended for the manufacture of products referred to in that Article or of goods listed in the Annex to that Regulation, the time-limit for re-export may not exceed four months.

2. Where monthly aggregation is authorized for the agricultural products referred to in paragraph 1, the time limits for re-exportation referred to in Article 27 (1) shall expire not later than the last day of the fifth calendar month following that for which aggregation was authorized.

(1) OJ No L 62, 7. 3. 1980, p. 5.
(2) OJ No L 148, 28. 6. 1968, p. 13.

3. Where quarterly aggregation is authorized for the agricultural products referred to in paragraph 1, the time limits for re-exportation referred to in Article 27 (2) shall expire no later than the last day of the quarter following that for which aggregation was authorized.

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 Commission Regulation (EEC) No 2630/81 [1] in the case of raw sugar falling within CN codes 1701 11 or 1701 12,

— 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 26 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 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 place 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.

3. Where the compensating products are dispatched to a Member State other than the Member State where the processing took place in order that the export formalities for the dispatch of those compensating products from the customs territory of the Community might be carried out in the customs office of this other Member State, the compensating products shall be consigned from the Member State of processing to the Member State of export using the Community transit procedure (external procedure). The box

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

reserved for the description of goods on the transit document shall contain one of the indications referred to in Article 73 (1), plus the letters "EX-IM".

The procedure for use of the INF 5 sheet shall be modified as follows:

— the original and the three copies duly completed (boxes 1 to 8) must be lodged with the customs office which is requested to issue the T 1 document,

— that office shall enter particulars of the T 1 document in box 9 and shall affix the "T 1 stamp" ,

— box 10 shall be completed when the compensating products are actually exported from the particular territory of the Community.

4. The compensating products referred to in paragraph 3 may only be exported direct to third countries.

5. For the purposes of Article 37, in the cases referred to in paragraph 3, 'the exporter of the compensating products from the exporting Member State' referred to in the first indent of Article 37 (1) (b) shall mean the holder of the authorization who consigns the compensating products to the Member State from which they are exported from the customs territory of the Community, and 'the exporting Member State' referred to in Articles 35 and 37 (1) (a), the first and second indents of Article 37 (1) (b), and in Article 37 (2) shall mean the Member State where the compensating products are placed under the procedure referred to in paragraph 3.

Article 34

1. The import goods may be entered for the arrangements at a particular 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 Accesion,

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 particular 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 of 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.

Article 42

1. When the nature or technical characteristics of the import goods have been altered as a result of unforeseeable circumstances or *force majeure* so that it becomes impossible to obtain the compensating products for which an inward processing authorization under the suspension procedure has been granted, the holder of the authorization must inform the customs authority of what has happened and apply for the import goods concerned to be placed under another customs procedure.

2. On receipt of the application referred to in paragraph 1, the customs authority shall allow the arrangements to be discharged in respect of the import goods concerned in accordance with Article 18 of the basic Regulation, which shall be applied *mutatis mutandis*.

3. Article 12 (3) shall be applicable *mutatis mutandis*.

4. In cases where the alteration in question may affect the continuation in force or the substance of the authorization, paragraphs 1 and 2 shall be without prejudice to Article 11 (2) of the basic Regulation.

5. The provisions of this Article shall apply *mutatis mutandis* to the compensating products.

CHAPTER VIII

SPECIAL PROVISIONS CONCERNING EXPORT

Section 1

Normal procedure

Article 43

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 44

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 (1) and Commission Directive 82/347/EEC (2), having regard to the objectives of the Regulation.

2. Where the prior exportation system is used, Article 22 (2) shall apply *mutatis mutandis*.

Section 2

Simplified procedures

Article 45

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 46

1. The commercial or administrative document and entry in the accounts referred to in Article 45 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 45 (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 47

1. The conditions for the release for free circulation of goods in the unaltered state or compensating products shall be deemed to be fulfilled where the person concerned declares that he is unable to enter those products or goods for a customs procedure under which import duties would not be payable.

(1) OJ No L 83, 30. 3. 1981, p. 40.
(2) OJ No L 156, 7. 6. 1982, p. 1.

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 48

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 49

1. Incomplete entries, commercial or administrative documents and entry in the accounts as referred to in Article 48 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 48 (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 50

1. Where a general authorization for release for free circulation has been issued in accordance with Article 47, 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, whether in the form of compensating products or of goods in the unaltered state, which are covered by a general authorization for release for free circulation

issued in accordance with Article 47 and which, on expiry of the time limit for re-exportation, have not been dealt with, having due regard to Article 27 (a), in one of the ways referred to in Article 18 of the basic Regulation shall be deemed to have been released for free circulation, and the entry for release for free circulation shall be deemed to have been lodged and accepted and release granted upon expiry of the said time limit.

3. For the purposes of applying Council 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 51

1. The release for free circulation of import goods in the form either of goods in the unaltered state or of compensating products other than secondary compensating products referred to in Annex VII 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 52

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 53

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.

For the application of this Article, the destruction under the supervision of the customs authority of compensating products other than those to which the first indent of Article 21 (1) (a) of the basic Regulation applies, is considered to be the same as an exportation outside the customs territory of the Community.

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 54

1. Where the import goods are olive oils falling within headings 1509 and 1510 of the combined nomenclature and their release for free circulation either in the unaltered state or in the form of compensating products falling within CN codes 1509 90 00 or 1510 00 90 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

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

provisions of Article 4 (2) of Commission Regulation (EEC) No 3136/78 [1],

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.

2. Paragraph 1 shall also apply where the import goods are olives falling within CN codes 0709 90 39 or 0711 20 90 and the release for free circulation of compensating products falling within CN codes 1509 90 00 or 1510 00 90 has been authorized.

Article 55

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 75, 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 [2]. 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 [3], the exporting Member State shall apply the monetary compensatory amounts in accordance with Articles 7 and 8 of the said Regulation

Article 56

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 [4], 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 57

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 58

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 59

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.

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.

The quantity of import goods corresponding to the quantity of compensating products in respect of which a customs debt

[1] OJ No L 370, 30. 12. 1978, p. 72.
[2] OJ No L 164, 24. 6. 1985, p. 6.
[3] OJ No L 310, 21. 11. 1985, p. 9.
[4] OJ No L 28, 5. 2. 1982, p. 38.

has arisen shall be determined by applying the coefficient arrived at by the method indicated in Article 58 to the quantity of import goods used in the manufacture of the said product calculated in accordance with the third paragraph hereof.

2. Notwithstanding paragraph 1, the quantitative scale method (import goods) shall also apply to operations involving the processing of durum wheat into 'couscous' cereal meal, groats and other meal.

Article 60

1. Where Articles 58 and 59 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 first 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 58 to the quantity of import goods used in the manufacture of the products in question, calculated in accordance with paragraph 2.

Article 61

The calculations referred to in Article 58, 59 or 60 shall be effected on the basis of the examples set out in Annex XI or by any other method giving the same results.

Section 3

Compensatory interest

Article 62

1. Where a customs debt is incurred in respect of compensating products or goods in the unaltered state compensatory interest shall be paid on the import duty applicable.

2. Paragraph 1 shall not apply:

— where a customs debt governed by Article 9 (1) of Council Regulation (EEC) No 2144/87 [1] is incurred,

— where Article 21 (2) of the basic Regulation is applied,

— where the secondary compensating products referred to in Annex VII are released for free circulation, provided they are in proportion to exported quantities of main compensating products,

— where the holder of the authorization applies for release for free circulation and furnishes proof that particular circumstances not arising from any negligence or action on his part make it impossible or economically impossible to carry out the export operation under the conditions he had anticipated and duly substantiated when applying for the authorization.

3. The request for consideration of a case under the terms of the fourth indent of paragraph 2 shall be submitted to the customs authority indicated by the Member State which issued the inward processing authorization. It shall be admissible only if accompanied by all the supporting documents needed for a full examination of the case put forward. Where a customs authority receives a request relating to compensatory interest on a sum of ECU 3 000 or less per bill of discharge and observes that the documents supporting the request indicate a situation of the kind provided for in the fourth indent of paragraph 2, it shall not apply paragraph 1. In this case the supporting documents shall be held for three years by the customs authority.

In all other cases, where it intends to grant the request, it shall forward the said request to the Commission with the file containing the material needed for a full examination of the case. Clearance from the customs authority for entry for free circulation of compensating products or goods in the unaltered state shall be subject to the furnishing of a security, the level of which shall be determined in accordance with paragraph 4.

The Commission shall notify the Member State concerned immediately it receives the file. The Member State which

[1] OJ No L 201, 22. 7. 1987, p. 15.

forwarded the request shall not apply paragraph 1 if within two months of the date of notification of receipt the Commission has failed to inform it of any objections.

The Commission shall notify the Member States of requests received and the action taken on them.

4. (a) The annual interest rates shall be set by the Commission on the basis of the arithmetical average of representative short-term rates for each Member State in a given six-month period in the previous year.

They shall apply to all customs debts incurred in the course of a six-month period.

The rate applied shall be that for the Member State where the inward processing operations, or the first such operation, took place.

Rates shall be published in the L series of the *Official Journal of the European Communities* at least one month before they become applicable.

(b) Interest shall be applied per calendar month for the period running from the first day of the month following the month in which the import goods in respect of which the arrangements are discharged were entered for those arrangements to the last day of the month in which the customs debt is incurred. Such period shall not be less than a month.

(c) The amount of interest shall be calculated on the basis of the import duties, the interest rate referred to in (a) above and the period referred to in (b) above.

TITLE IV

BILL OF DISCHARGE AND REPAYMENT CLAIM

CHAPTER 1

BILL OF DISCHARGE

Article 63

1. Without prejudice to paragraph 2, where the suspension system is used the holder of the authorization must supply the customs authority with a bill of discharge within 30 days of the expiry of the time limit set for re-exportation having regard, where appropriate, to Article 27.

Where monthly or quarterly aggregation is used, a bill of discharge shall be supplied for each month or quarter in question.

2. The customs authority may itself draw up the bill of discharge referred to in paragraph 1 subject to the same time limits. That fact shall be indicated in the authorization.

3. 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. Where a simplified procedure is used for entry under the arrangements or placement under a customs procedure referred to in Article 18 of the basic Regulation, the declarations and documents shall be those stipulated in Articles 24 (2), 46 (2) and 49 (2), and in the provisions relating to other simplified customs procedures. The bill of discharge shall also show the quantity of goods deemed to have been released for free circulation in accordance with Article 50.

4. Import duties on import goods, whether in the form of compensating products or of goods in the unaltered state, deemed to have been released for free circulation in accordance with Article 50, shall be paid, at the latest, on presentation of the bill of discharge possibly based on a summary declaration.

5. Where identification of other items of charge relating to the import goods is necessary in order to determine the amount of import duties, 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 58 to 61.

6. Any document relating to goods deemed to have been released for free circulation in accordance with Article 50 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.

7. 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 64

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

Article 65

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 66

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 67

Repayment or remission of import duties on specified goods may be claimed only by the holder of the authorization, or by a single holder where Article 39 is applied.

Article 68

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. Subject to paragraph 3, claims for the repayment of import duties may be submitted only to the customs authority of the Member State where the entry for release for free circulation referred to in Article 21 (1) was accepted.

3. In specific cases, following a written request from the persons concerned, where two or more Member States involved in processing operations are prepared to allow claims for repayment to be submitted to the customs authority of a Member State other than the one specified in paragraph 2, they shall first communicate the requests to the Commission, together with a draft of the procedures planned to ensure that the claim referred to in Article 69 is correctly made out. The Commission shall inform the other Member States accordingly. The procedures notified to the Commission may be applied unless the Commission notifies the Member States concerned, within two months of the date of receipt of the draft, of any objections to such application.

4. 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 69

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 CN code 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, as well as any compensating interest collected, taking into account, *inter alia,* the import duties on 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 Article 77 (1) applies, the claim shall be accompanied by the originals of INF 7 sheet(s), duly endorsed.

4. 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 70

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 71

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 72

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: 6106, 6107, 6201, 6202, 6301, 6302, 6303.

However, in respect of the products referred to in the second subparagraph of Article 28 (1), particulars must be supplied for every authorization granted, irrespective of the value of the products and irrespective of the code used to identify the economic condition.

(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 73

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 74

Where the products or goods referred to in Article 73 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 73 (1) and, where appropriate, Article 73 (2), have been entered on the documents used for the procedure or in the free zone.

Article 75

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 or where the customs authority has to establish the amount of the security referred to in Article 16 of the basic Regulation, the information sheet, hereinafter referred to as the 'INF 1 sheet' shall be used. It shall comprise an original and one copy on a form conforming to the model and provisions set out in Annex X.

2. For the purpose of calculating the import duties, and the compensatory interest,

— to be indicated on the INF 1 sheet in respect of the products to which the sheet relates, or

— to be collected on other products in respect of which a customs debt has been or will be incurred,

the products to which the sheet relates shall be deemed to have been released for free circulation on the date on which the customs authority endorsed box 2 of the INF 1 sheet.

Except where Article 76 (5) applies, the compensatory interest shall be indicated under heading 9 (b) of the information sheet.

Article 76

1. Where the release for free circulation of all or part of the compensating goods or goods in the unaltered state referred to in Article 73 is requested, the customs authority responsible for authorizing such release, using the INF 1 sheet endorsed by it, shall ask the customs authority which authorized use of the inward processing arrangements to indicate:

— the amount of import duties to be levied under Article 20 (1) or Article 27 (3) of the basic Regulation,

— the amount of compensatory interest to be levied under Article 62,

— the quantity, CN code and origin of the imported goods used in the manufacture of the compensating products released for free circulation.

The said amount of import duties shall also reflect any difference between:

— the amount of import duties determined by the application of Article 20 of the basic Regulation or the amount of import duties refunded or remitted, and

— the amount of import duties already recorded or to be refunded or remitted.

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 box 2 of the sheet.

2. Where the application for release for free circulation related to products or goods referred to in Article 73 (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. The customs authority to which the INF 1 sheet is addressed shall supply the information requested in boxes 8, 9 and 10 of this sheet, certify 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.

4. Where the compensating products obtained from processing operations under the drawback system are transferred to another Member State under cover of a T1 document or one of the documents referred to in Article 7 of Regulation (EEC) No 222/77 which may constitute supporting documents for a request for repayment, and are the subject of a new inward processing application, the customs authority of the other Member State responsible for issuing the new authorization, either with the suspension system or with the drawback system, shall use the INF 1 sheet to determine the amount of any import duties to be levied or the amount of the customs debt liable to be incurred.

5. Where the INF 1 sheet is used to establish the amount of the security referred to in Article 16 of the basic Regulation, one of the following indications must be entered in box 2 of the INF 1 sheet:

— Garantía

— Sikkerhedsstillelse

— Sicherheit

— Εγγύηση

— Security

— Garantie

— Cauzione

— Zekerheidsstelling

— Garantia.

6. The INF 1 sheet containing one of the indications listed in paragraph 5 may be used only for the purposes of Article 16 of the basic Regulation.

7. Should release for free circulation be requested where an INF 1 sheet has been made out under paragraph 5, a new INF 1 sheet shall be endorsed in accordance with paragraphs 1 to 4.

8. The acceptance of the declaration for release for free circulation shall imply the transfer of the obligation to export the compensating products indicated on the INF 1 sheet from the holder of the authorization to the person who has lodged the declaration.

Article 77

1. Where the compensating products obtained from processing operations under the drawback system are transferred, without a repayment claim being submitted, to a Member State other than the one where release for free circulation took place and are placed there, either in the unaltered state or after further processing, under one of the customs procedures permitting repayment or remission under Article 27 (1) of the basic Regulation, the customs authority in the Member State where the products were placed under one of the procedures shall where necessary, at the request of the person concerned, issue the information sheet referred to in paragraph 2.

The said authority shall give the original to the person concerned and keep the copy.

2. The information sheet known as the INF 7 sheet shall comprise an original and one copy on a form conforming to the model in Annex XIII.

The sheet shall be presented at the same time as the customs declaration used to confer the required destination.

TITLE VI

FINAL PROVISIONS

Article 78

1. Regulation (EEC) No 3677/86 is hereby repealed.

2. References to the repealed Regulation shall be construed as references to this Regulation and should be read in accordance with the correlation table in Annex XIV.

Article 79

This Regulation shall enter into force on 1 October 1991.

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

Done at Brussels, 26 June 1991.

For the Commission
Christiane SCRIVENER
Member of the Commission

ANNEX I

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

All goods, which are not to be found in the compensating products, but which allow or facilitate the production of compensating products, even if they are entirely or partially used up in the process, with the exclusion of the following goods:

(a) fuels, energy sources other than those needed for the testing of compensating products or for the detection of faults in import goods needing repair;

(b) lubricants other than those needed for the testing of compensating products, their adjustment or withdrawal;

(c) equipment and tools.

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 combined nomenclature 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 combined nomenclature 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 four digit code need be given, unless an indication of the eight digit code is required to enable the authorization to be issued or for the proper conduct of the processing operations. The eight digit code 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, including 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 eight digit code, 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 ascertain 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 combined nomenclature classification: .....

.....

(c) estimated quantity: .....

(d) estimated value: .....

5. **Compensating products (3):**

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

.....

.....

(b) indication of combined nomenclature 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 eight digit CN code 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

Chapter, heading or subheading of the combined nomenclature	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
72	— Articles of iron or steel
8108 90	— Titanium products

ANNEX IV

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

1. Rice

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight digit subheading of the combined nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2, equivalence shall be established by determination of the length/width ratio only.

The measurement of the grains shall be done in accordance with Annex A (2) (d) to Council Regulation (EEC) No 1418/76 of 21 June 1976 on the common organization of the market in rice [1].

2. Wheat

Equivalent compensation may not be used between common wheat classified under CN code 1001 90 99 and harvested in the Community, all durum wheat classified under CN code 1001 10 90 and harvested in the Community, and imported wheat falling within the same subheadings of the combined nomenclature and harvested in a third country.

However, after consulting a group of experts consisting of representatives of the Member States meeting in the framework of the committee for customs procedures with economic impact, the Commission may decide to derogate from the prohibition of recourse to equivalent compensation for the abovementioned products.

---

[1] OJ No L 166, 25. 6. 1976, p. 1.

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)
CN Code	Description		Code (1)	Description	
(1)		(2)	(3)	(4)	(5)
0407 00 30	Eggs in shell	1	0408 99 10	(a) Eggs, not in shell, liquid or frozen	86,00
			ex 0511 99 90	(b) Shells	12,00
		2	0408 19 11 and 0408 19 19	(a) Egg yolks, liquid or frozen	33,00
			ex 3502 10 99	(b) Ovalbumin, liquid or frozen	53,00
			ex 0511 99 90	(c) Shells	12,00
		3	0408 91 10	(a) Eggs, not in shell, dried	22,10
			ex 0511 99 90	(b) Shells	12,00
		4	0408 11 10	(a) Egg yolks, dried	15,40
			ex 3502 10 91	(b) Ovalbumin, dried (in crystals)	7,40
			ex 0511 99 90	(c) Shells	12,00
		5	0408 11 10	(a) Egg yolks, dried	15,40
			ex 3502 10 91	(b) Ovalbumin, dried (in another form — for example leaves, flakes, powder, etc.)	6,50
			ex 0511 99 90	(c) Shells	12,00
0408 99 10	Eggs, not in shell, liquid or frozen	6	0408 91 10	Eggs, not in shell, dried	25,70
0408 19 11 and 0408 19 19	Egg yolks, liquid or frozen	7	0408 11 10	Egg yolks, dried	46,60
ex 1001 90 99	Common wheat	8	1101 00 00 (110)	(a) Common wheat flour having by weight on the dry product an ash content not exceeding 0,52 %	66,23
			ex 2302 30 10	(b) Bran	25,50
			ex 2302 30 90	(c) Sharps	6,00
		9	1101 00 00 (120)	(a) Common wheat flour having by weight on the dry product an ash content exceeding 0,52 % but not exceeding 0,60 %	69,93
			ex 2302 30 10	(b) Bran	25,50
			ex 2302 30 90	(c) Sharps	2,50

(1)		(2)	(3)	(4)	(5)
ex 1001 90 99 *(cont'd)*		10	1101 00 00 (130)	(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 2302 30 10	(b) Bran	23,00
		11	1101 00 00 (150)	(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 2302 30 10	(b) Bran	16,67
		12	1101 00 00 (170)	(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 2302 30 10	(b) Bran	10,26
		13	1101 00 00 (180)	Common wheat flour having by weight on the dry product an ash content exceeding 1,65 % but not exceeding 1,90 %	98,03
		14	1104 29 10	Hulled wheat (shelled or husked, whether or not sliced or kibbled (3)	98,04
		15	1107 10 11	(a) Malt, unroasted, obtained from wheat, in the form of flour	56,18
			ex 1001 90 99	(b) Non-germinated common wheat	1,00
			ex 2302 30 10	(c) Bran	19,00
			ex 2303 10 90	(d) Rootlets	3,50
		16	1107 10 19	(a) Malt, unroasted, obtained from wheat, in a form other than of flour	75,19
			ex 1001 90 99	(b) Non-germinated common wheat	1,00
			ex 2303 10 90	(c) Rootlets	3,50
		17	1108 11 00	(a) Wheat starch	45,46
			1109 00 00	(b) Wheat gluten	7,50
			ex 2302 30 10	(c) Bran	25,50
			ex 2303 10 90	(d) Residues of starch manufacture	12,00
1001 10 90	Durum wheat	18	1103 11 10	(a) Cereal meal 'Couscous' (4)	50,00
			1103 11 10	(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	17,00
			1101 00 00	(c) Flour	8,00
			ex 2302 30 10	(d) Bran	20,00
		19	1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight	60,00
			1101 00 00	(b) Flour	15,00
			ex 2302 30 10	(c) Bran	20,00

(1)		(2)	(3)	(4)	(5)
1001 10 90 *(cont'd)*		20	1103 11 10	(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
			1101 00 00	(b) Flour	8,00
			ex 2302 30 10	(c) Bran	20,00
		21	1103 11 10	(a) Cereal groats and cereal meal with an ash content, referred to dry matter, of 1,30 % or more by weight	75,00
			ex 2302 30 10	(b) Bran	20,00
		22	1902 19 10	(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
			1101 00 00	(b) Flour	15,00
			ex 2302 30 10	(c) Bran	20,00
		23	1902 19 10	(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
			1101 00 00	(b) Flour	8,00
			ex 2302 30 10	(c) Bran	20,00
		24	1902 19 10	(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 % of more by weight	75,19
			ex 2302 30 10	(b) Bran	19,00
		25	1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, referred to dry matter, of less than 0,95 % by weight (5)	(5)
			1101 00 00	(b) Flour	15,00
			ex 2302 30 10	(c) Bran	20,00
		26	1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, referred to dry matter, of 0,95 % or more, but less than 1,30 % by weight (5)	(5)
			1101 00 00	(b) Flour	8,00
			ex 2302 30 10	(c) Bran	20,00

(1)		(2)	(3)	(4)	(5)
1001 10 90 *(cont'd)*		27	1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, referred to dry matter, of 1,30 % or more by weight (5)	(5)
			ex 2302 30 10	(b) Bran	19,00
1003 00 90	Barley	28	1102 90 10 (100)	(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 2302 30 10	(b) Bran	10,00
			ex 2302 30 90	(c) Sharps	21,50
		29	1103 19 30 (100)	(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
			1102 90 10	(b) Barley flour	2,00
			ex 2302 30 10	(c) Bran	10,00
			ex 2302 30 90	(d) Sharps	21,50
		30	1104 21 10 (100)	(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 2302 30 10	(b) Bran	10,00
			ex 2302 30 90	(c) Sharps	21,50
		31	1104 21 30 (100)	(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 2302 30 10	(b) Bran	10,00
			ex 2302 30 90	(c) Sharps	21,50
		32	1104 21 50 (100)	(a) Pearled barley (6), of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc) — First category	50,00
			ex 2302 30 10	(b) Bran	20,00
			ex 2302 30 90	(c) Sharps	27,50

(1)		(2)	(3)	(4)	(5)
1003 00 90 *(cont'd)*		33	1104 21 50 (300)	(a) Pearled barley (6), of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc) — Second category	62,50
			ex 2302 30 10	(b) Bran	20,00
			ex 2302 30 90	(c) Sharps	15,00
		34	1104 11 90	(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 2302 30 10	(b) Bran	10,00
			ex 2302 30 90	(c) Sharps	21,33
		35	1107 10 91	(a) Malt, unroasted, other than obtained from wheat, in the form of flour	56,18
			ex 1003	(b) Barley, not germinated	1,00
			ex 2302 30 10	(c) Bran	19,00
			ex 2303 10 90	(d) Rootlets	3,50
		36	1107 10 99	(a) Malt, unroasted, other than obtained from wheat, in forms other than flour	75,19
			ex 1003	(b) Barley, not germinated	1,00
			ex 2303 10 90	(c) Rootlets	3,50
		37	1107 20 00	(a) Malt, roasted	64,52
			ex 1003 00 90	(b) Barley, not germinated	1,00
			ex 2303 10 90	(c) Rootlets	3,50
1004 00 90	Oats	38	1102 90 30 (100)	(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 weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated	55,56
			ex 2302 30 10	(b) Bran	33,00
			ex 2302 30 90	(c) Sharps	7,50
		39	1103 12 00 (100)	(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
			1102 90 30	(b) Flour	2,00
			ex 2302 30 10	(c) Bran	33,00
			ex 2302 30 90	(d) Sharps	7,50

(1)		(2)	(3)	(4)	(5)
1004 00 90 *(cont'd)*		40	ex 1104 22 10	Clipped oats	98,04
		41	1104 22 10 (100)	(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 2302 30 10	(b) Bran	33,00
		42	1104 22 30 (100)	(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 2302 30 10	(b) Bran	33,00
			ex 2302 30 90	(c) Sharps	3,50
		43	1104 12 90 (100)	(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 2302 30 10	(b) Bran	33,00
			ex 2302 30 90	(c) Sharps	13,00
		44	1104 12 90 (300)	(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 2302 30 10	(b) Bran	33,00
1005 90 00	Maize, other	45	1102 20 10 (100)	(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
			1104 30 90	(b) Maize germ	12,00
			ex 2302 10 10	(c) Bran	14,00

(1)		(2)	(3)	(4)	(5)
1005 90 00 *(cont'd)*		46	1102 20 10 (300)	(a) Maize flour, of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50
		47	ex 1102 20 90 (100)	(a) Maize flour, of a fat content, referred to dry matter, exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50
		48	1103 13 19 (100)	(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 (8)	55,56
			1102 20 10 ex 1102 20 90	(b) Maize flour	16,00
			1104 30 90	(c) Maize germ	12,00
			ex 2302 10 10	(d) Bran	14,00
		49	1103 13 19 (300)	(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 (7)	71,43
			1104 30 90	(b) Maize germ	12,00
			ex 2302 10 10	(c) Bran	14,00
		50	1103 13 19 (500)	(a) Maize groats and meal, of a fat content, referred to dry matter, exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (7)	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50
		51	1103 13 90 (100)	(a) Maize groats and meal, of a fat content, referred to dry matter, exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (7)	83,33
			1104 30 90	(b) Maize germ	8,00
			ex 2302 10 10	(c) Bran	6,50

(1)		(2)	(3)	(4)	(5)
1005 90 00 *(cont'd)*		52	1104 19 50 (110)	(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 2302 10 10	(b) Bran	35,50
		53	1104 19 50 (130)	(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 2302 10 10	(b) Bran	21,08
		54	1104 19 50 (150)	(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 2302 10 10	(b) Bran	7,09
		55	1108 12 00	(a) Maize starch	62,11
				(b) The products shown under numerical order No 61	30,10
		56	1702 30 51 or 1702 30 91	(a) Glucose in the form of white crystalline powder, whether or not agglomerated (8)	47,62
				(b) The products shown under numerical order No 61	30,10
			ex 1702 30 99	(c) Glucose waste	10,00
		57	1702 30 59 or 1702 30 99	(a) Glucose, other than glucose in the form of white crystalline powder, whether or not agglomerated (9)	62,11
				(b) The products shown under numerical order No 61	30,10
		58	ex 2905 44 11 or ex 3823 60 11	(a) D-Glucitol (sorbitol) in aqueous solution containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content (10)	58,14
				(b) The products shown under numerical order No 61	30,10
		59	ex 2905 44 19 or ex 3823 60 19	(a) D-Glucitol (sorbitol) in aqueous solution containing more than 2 % by weight of D-mannitol, calculated on the D-glucitol content (11)	65,79
				(b) The products shown under numerical order No 61	30,10
		60	ex 2905 44 91 ex 2905 44 99 ex 3823 60 91 or ex 3823 60 99	(a) D-Glucitol (sorbitol) in powder	40,82
				(b) The products shown under numerical order No 61	30,10

(1)		(2)	(3)	(4)	(5)					
					a)	b)	c)	d)	e)	f)
1005 90 00 *(cont'd)*		61		Complementary products to the compensating products found under numerical order Nos 55 to 60 (12)						
			1104 30 90	Maize germ	6,10	6,10				
			ex 1515	Maize oils			2,90	2,90	2,90	2,90
			ex 2303 10 11	Gluten		4,50		4,50	4,50	
			ex 2303 10 19	Corn-gluten feed	24,00	19,50	24,00	19,50	22,70	27,20
			ex 2306 90 91	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)
CN Code	Description		Code (1)	Description	
(1)		(2)	(3)	(4)	(5)
1006 10 21	Rice in the husk (paddy or rough): other: parboiled: round grain	62	1006 20 11	(a) Husked (brown) rice parboiled: round grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		63	1006 30 21	(a) Semi-milled rice, whether or not polished or glazed: parboiled: round grain	71,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	3,00
			ex 1213 00 00	(d) Husks	20,00
		64	1006 30 61	(a) Wholly milled rice, whether or not polished or glazed: parboiled: round grain	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 23	Rice in the husk (paddy or rough): other: parboiled: medium grain	65	1006 20 13	(a) Husked (brown) rice: parboiled: medium grain	80,00
			ex 1213 00 00	(b) Husks	20,00

(1)		(2)	(3)	(4)	(5)
1006 10 23 *(cont'd)*		66	1006 30 23	(a) Semi-milled rice, whether or not polished or glazed: parboiled: medium grain	71,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	3,00
			ex 1213 00 00	(d) Husks	20,00
		67	1006 30 63	(a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 25	Rice in the husk (paddy or rough): other: parboiled: long grain: of a length/width ratio greater than 2 but less than 3	68	1006 20 15	(a) Husked (brown) rice, parboiled: long grain of a length/width ratio greater than 2 but less than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		69	1006 30 25	(a) Semi-milled rice, whether or not polished or glazed, parboiled: long grain of a length/width ratio greater than 2 but less than 3	71,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	3,00
			ex 1213 00 00	(d) Husks	20,00
		70	1006 30 65	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain of a length/width ratio greater than 2 but less than 3	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00

(1)		(2)	(3)	(4)	(5)
1006 10 27	Rice in the husk (paddy or rough): other: long grain: of a length/width ratio equal to or greater than 3	71	1006 20 17	(a) Husked (brown) rice: parboiled: long grain: of a length/width ratio equal to or greater than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		72	1006 30 27	(a) Semi-milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio equal to or greater than 3	68,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	6,00
			ex 1213 00 00	(d) Husks	20,00
		73	1006 30 67	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio equal to or greater than 3	62,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	10,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 92	Rice in the husk (paddy or rough): other: other round grain	74	1006 20 11	(a) Husked (brown) rice: parboiled, round grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		75	1006 20 92	(a) Husked (brown) rice: other: round grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		76	1006 30 21	(a) Semi-milled rice, whether or not polished or glazed: parboiled: round grain	71,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	3,00
			ex 1213 00 00	(d) Husks	20,00
		77	1006 30 42	(a) Semi-milled rice, whether or not polished or glazed: other: round grain	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	10,00
			ex 1213 00 00	(d) Husks	20,00

(1)		(2)	(3)	(4)	(5)
1006 10 92 *(cont'd)*		78	1006 30 61	(a) Wholly milled rice, whether or not polished or glazed: parboiled: round grain	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00
		79	1006 30 92	(a) Wholly milled rice, whether or not polished or glazed: other: round grain	60,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	12,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 94	Rice in the husk (paddy or rough): other: medium grain	80	1006 20 13	(a) Husked (brown) rice: parboiled medium grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		81	1006 20 94	(a) Husked (brown) rice: other: medium grain	80,00
			ex 1213 00 00	(b) Husks	20,00
		82	1006 30 23	(a) Semi-milled rice, whether or not polished or glazed: other: medium grain	71,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	3,00
			ex 1213 00 00	(d) Husks	20,00
		83	1006 30 44	(a) Semi-milled rice, whether or not polished or glazed: parboiled: medium grain	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	10,00
			ex 1213 00 00	(d) Husks	20,00
		84	1006 30 63	(a) Wholly milled rice, whether or not polished or glazed: other: medium grain	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00

(1)		(2)	(3)	(4)	(5)
1006 10 94 *(cont'd)*		85	1006 30 94	(a) Wholly milled rice, whether or not polished or glazed: other: medium grain	60,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	12,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 96	Rice in the husk (paddy or rough) other: long grain: of a length/width ratio greater than 2 but less than 3	86	1006 20 15	(a) Husked (brown) rice parboiled: long grain of a length/width ratio greater than 2 but less than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		87	1006 20 96	(a) Husked (brown) rice: other: long grain of a length/width ratio of more than 2 but less than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		88	1006 30 25	(a) Semi-milled rice, whether or not polished or glazed parboiled: long grain of a length/width ratio greater than 2 but less than 3	71,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	3,00
			ex 1213 00 00	(d) Husks	20,00
		89	1006 30 46	(a) Semi-milled rice, whether or not polished or glazed: other: long grain of a length/width ratio greater than 2 but less than 3	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	10,00
			ex 1213 00 00	(d) Husks	20,00
		90	1006 30 65	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain of a length/width ratio greater than 2 but less than 3	65,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00

(1)		(2)	(3)	(4)	(5)
1006 10 96 *(cont'd)*		91	1006 30 96	(a) Wholly milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio greater than 2 but less than 3	60,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	12,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 98	Rice in the husk (paddy or rough): other: long grain: of a length/width ratio equal to or greater than 3	92	1006 20 17	(a) Husked (brown) rice parboiled: long grain: of a length/width ratio equal to or greater than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		93	1006 20 98	(a) Husked (brown) rice other, long grain of a length/width ratio greater than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		94	1006 30 27	(a) Semi-milled rice, whether or not polished or glazed: parboiled: of a length/width ratio equal to or greater than 3	68,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	6,00
			ex 1213 00 00	(d) Husks	20,00
		95	1006 30 48	(a) Semi-milled rice, whether or not polished or glazed: other: of a length/width ratio greater than 3	58,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	7,00
			1006 40 00	(c) Broken rice	15,00
			ex 1213 00 00	(d) Husks	20,00
		96	1006 30 67	(a) Wholly milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio equal to or greater than 3	62,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	10,00
			ex 1213 00 00	(d) Husks	20,00

(1)		(2)	(3)	(4)	(5)
1006 10 98 *(cont'd)*		97	1006 30 98	(a) Semi-milled rice, whether or not polished or glazed: parboiled: round grain	55,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	9,00
			1006 40 00	(c) Broken rice	16,00
			ex 1213 00 00	(d) Husks	20,00
1006 20 11	Husked (brown) rice parboiled: round grain	98	1006 30 21	(a) Semi-milled rice, whether or not polished or glazed: parboiled: round grain	93,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	2,00
		99	1006 30 61	(a) Wholly milled rice, whether or not polished or glazed: parboiled: round grain	88,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	2,00
1006 20 13	Husked (brown) rice: parboiled: medium grain	100	1006 30 23	(a) Semi-milled rice, whether or not polished or glazed: parboiled: medium grain	93,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	2,00
		101	1006 30 63	(a) Wholly milled rice, whether or not polished or glazed: parboiled: medium grain	88,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	2,00
1006 20 15	Husked (brown) rice: parboiled: long grain of a length/width ratio greater than 2 but less than 3	102	1006 30 25	(b) Semi-milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio greater than 2 but less than 3	93,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	2,00

(1)		(2)	(3)	(4)	(5)
1006 20 15 *(cont'd)*		103	1006 30 65	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio greater than 2 but less than 3	88,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	2,00
1006 20 17	Husked (brown) rice parboiled: long grain of a length/width ratio equal to or greater than 3	104	1006 30 27	(a) Semi-milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio equal to or greater than 3	93,00
			1102 30 00 or 2302 20 10 or 2302 29 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	2,00
		105	1006 30 67	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio equal to or greater than 3	88,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	2,00
1006 20 92	Husked (brown) rice: other: round grain	106	1006 30 42	(a) Semi-milled rice, whether or not polished or glazed: other: round grain:	84,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	10,00
		107	1006 30 92	(a) Wholly milled rice, whether or not polished or glazed: other: round grain	77,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	12,00
			1006 40 00	(c) Broken rice	11,00
1006 20 94	Husked (brown) rice: other: medium grain	108	1006 30 44	(a) Semi-milled rice, whether or not polished or glazed: other: medium grain	84,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 40 00	(c) Broken rice	10,00

(1)		(2)	(3)	(4)	(5)
1006 20 94 *(cont'd)*		109	1006 30 94	(a) Wholly milled rice, whether or not polished or glazed: other: medium grain	77,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	12,00
			1006 40 00	(c) Broken rice	11,00
1006 20 96	Husked (brown) rice: other: long grain: of a length/width ratio greater than 2 but less than 3	110	1006 30 46	(a) Semi-milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio greater than 2 but less than 3	84,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	6,00
			1006 49 00	(c) Broken rice	10,00
		111	1006 30 96	(a) Wholly milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio greater than 2 but less than 3	77,00
			1002 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	12,00
			1006 40 00	(c) Broken rice	11,00
1006 20 98	Husked (brown) rice: other: long grain: of a length/width ratio equal to or greater than 3	112	1006 30 48	(a) Semi-milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio equal to or greater than 3	78,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	12,00
		113	1006 30 98	(a) Semi-milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio equal to or greater than 3	73,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	12,00
			1006 40 00	(c) Broken rice	15,00
1006 30 21	Semi-milled rice, whether or not polished or glazed: parboiled: round grain	114	1006 30 61	(a) Wholly milled rice, whether or not polished or glazed: parboiled: round grain	96,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	2,00

(1)		(2)	(3)	(4)	(5)
1006 30 23	Semi-milled rice, whether or not polished or glazed: parboiled: medium grain:	115	1006 30 63	(a) Wholly milled rice, whether or not polished or glazed: parboiled: medium grain	96,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	2,00
1006 30 25	Semi-milled rice, whether or not polished or glazed: parboiled long grain: of a length/width ratio greater than 2 but less than 3	116	1006 30 65	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio greater than 2 but less than 3	96,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	2,00
1006 30 27	Semi-milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio equal to or greater than 3	117	1006 30 67	(a) Wholly milled rice, whether or not polished or glazed: parboiled: long grain: of a length/width ratio equal to or greater than 3	96,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	2,00
1006 30 42	Semi-milled rice, whether or not polished or glazed: other: round grain	118	1006 30 92	(a) Wholly milled rice, whether or not polished or glazed: other: round grain	94,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	4,00
1006 30 44	Semi-milled rice, whether or not polished or glazed: other: medium grain	119	1006 30 94	(a) Wholly milled rice, whether or not polished or glazed: other: medium grain	94,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	4,00
1006 30 46	Semi-milled rice, whether or not polished or glazed: other: long grain of a length/width ratio greater than 2 but less than 3	120	1006 30 96	(a) Wholly milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio greater than 2 but less than 3	94,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	4,00

(1)		(2)	(3)	(4)	(5)
1006 30 48	Semi-milled rice, whether or not polished or glazed: other: long grain of a length/width ratio equal to or greater than 3	121	1006 30 98	(a) Wholly milled rice, whether or not polished or glazed: other: long grain: of a length/width ratio equal to or greater than 3	93,00
			1102 30 00 or 2302 20 10 or 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	5,00
1006 30 61 to 1006 30 98	Wholly milled rice	122	1006 30 61 to 1006 30 98	Wholly milled rice, polished, glazed or packed (13)	100,00
1006 30 92 1006 30 94 1006 30 96 1006 30 98	Wholly milled rice: other	123	1904 10 30	'Puffed rice'	60,61
1006 30 61 1006 30 63 1006 30 65 1006 30 67	Wholly milled rice	124	1904 90 10	Pre-cooked rice (14)	80,00
1006 30 92 1006 30 94 1006 30 96 1006 30 98	Wholly milled rice: other	125	1904 90 10	Pre-cooked rice (14)	70,00 60,00 60,00 50,00
1006 40 00	Broken rice	126	1102 30 00	Rice flour	99,00
		127	1103 14 00	Rice groats and meal	99,00
		128	1104 19 91	Rice, flaked	99,00
1509 10 10 1510 00 10	Olive oil, untreated	129	ex 1509 90 00 and ex 1510 00 90	(a) Olive oil, refined	98,00
			ex 1519 20 00	(b) Acid oils from refining	(15)
1801 00 00	Cocoa beans, whole or broken, raw	130	ex 1801 00 00	(a) Cocoa beans, whole or broken, shelled and roasted	76,3
			1802 00 00	(b) Cocoa shells, husks, skins and waste	16,7
1801 00 00	Cocoa beans, whole or broken, raw or roasted	131	ex 1803	(a) Cocoa paste	76,3
			1802 00 00	(b) Cocoa shells, husks, skins and waste	16,7
		132	ex 1803 20 00	(a) Cocoa paste, defatted, containing not more than 14 % of fats	40,3
			ex 1804 00 00	(b) Cocoa butter	36,0
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7

(1)		(2)	(3)	(4)	(5)
1801 00 00 *(cont'd)*		133	ex 1803 20 00	(a) Cocoa paste, defatted, containing more than 14 % but not more than 18 % of fats	42,7
			ex 1804 00 00	(b) Cocoa butter	33,6
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		134	ex 1803 20 00	(a) Cocoa paste, defatted, containing more than 18 % of fats	44,8
			ex 1804 00 00	(b) Cocoa butter	31,5
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		135	ex 1804 00 00	(a) Cocoa butter	36,0
			ex 1805 00 00	(b) Cocoa powder, defatted, containing not more than 14 % of fats (16)	40,3
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		136	ex 1804 00 00	(a) Cocoa butter	33,6
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 14 % but not more than 18 % of fats (16)	42,7
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		137	ex 1804 00 00	(a) Cocoa butter	31,5
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 18 % of fats (16)	44,8
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
1803 10 00	Cocoa paste not defatted	138	ex 1804 00 00	(a) Cocoa butter	46,7
			ex 1803 20 00	(b) Cocoa paste, defatted, containing not more than 14 % of fats	52,2
		139	ex 1804 00 00	(a) Cocoa butter	43,6
			ex 1803 20 00	(b) Cocoa paste, defatted, containing more than 14 % but not more than 18 % of fats	55,3
		140	ex 1804 00 00	(a) Cocoa butter	40,8
			ex 1803 20 00	(b) Cocoa paste, defatted, containing more than 18 % of fats	58,1

(1)		(2)	(3)	(4)	(5)
1803 10 00 *(cont'd)*		141	ex 1804 00 00	(a) Cocoa butter	46,7
			ex 1805 00 00	(b) Cocoa powder, defatted, containing not more than 14 % of fats (16)	52,2
		142	ex 1804 00 00	(a) Cocoa butter	43,6
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 14 % but not more than 18 % of fat (16)	55,3
		143	ex 1804 00 00	(a) Cocoa butter	40,8
			ex 1805 00 00	(b) Cocoa powder, defatted, containing more than 18 % of fat (16)	58,1
1803 20 00	Cocoa paste (in bulk or in block), defatted	144	1805 00 00	Cocoa powder, unsweetened (16)	99,0
1701 99 10	White sugar	145	ex 2905 44 or ex 3823 60	(a) D-Glucitol (sorbitol) in powder or D-glucitol (sorbitol) in aqueous solution referred to dry matter	78,28
			2905 43 00	(b) D-Mannitol (mannitol)	16,06
1703	Molasses	146	2102 10 31	Dried bakers' yeasts (17)	23,53
		147	2102 10 39	Other bakers' yeasts (18)	80,00

(1) The subheadings in this column correspond to those in the combined nomenclature. When further subdivision has been necessary this is shown in parentheses ( ). These subdivisions correspond to those used in the regulations fixing export refunds.
(2) Losses 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) The standard rate of yield to be applied is based on the number of eggs used per kg of pasta produced, using the following formula:

Numerical order 25: $T = \frac{100}{167 - (X \times 1{,}6)} \times 100$

26: $T = \frac{100}{150 - (X \times 1{,}6)} \times 100$

27: $T = \frac{100}{133 - (X \times 1{,}6)} \times 100$

X represents the number of eggs in shell (or the 50th of their weight expressed in grams of their equivalent in other egg products) uses per kg of pasta produced, the result being given to two decimal points.
(6) 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).
(7) 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.
(8) For glucose in the form of white crystallins powder, of a concentration other than 92 %, the quantity to be shown is 43,81 kilograms of D-glucitol anhydrate per 100 kilograms of maize.
(9) 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.
(10) 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.
(11) 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.
(12) For the application of the alternatives (a) to (f), the real results from the operations have to be taken into account.
(13) 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 CN codes 1006 30 91 and 1006 30 99. In the case of polishing, this quantity shall be increased by 2 % of the imported rice excluding the broken rice as determined at importation.
(14) Pre-cooked rice is constituted by bleached rice in grains undergoing a pre-cooking and partial dehydration intended to facilitate final cooking.
(15) 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.
(16) In the case of soluble cocoa, add 1,5 % alkaline to the quantity shown in column 5.
(17) 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.
(18) 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 beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.

EUROPEAN COMMUNITY

INF 5

INFORMATION SHEET

No A / 000000

Original

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 CN 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 ___ ___ ___ ___ ___ ___ 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.

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 CN 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

Stamp:

on ___ ___ ___ ___ ___ ___
Day Month Year

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

Stamp:

on ___ ___ ___ ___ ___ ___
Day Month Year

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 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 ⌊ ⌋ ⌊ ⌋ ⌊ ⌋ 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.

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 CN 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 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 ⌊ ⌊ ⌊ ⌊ ⌊ ⌊ (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 CN 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)

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

Identification measures taken:

Customs office:

Stamp:

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

Remarks:

Customs office:

Stamp:

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)

Remarks:

Customs office:

Stamp:

12 Net quantity

13 Customs value

14 Currency

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, 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

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	CN code 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 0201	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	0209 00 11 or 0209 00 19	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	0209 00 30	Pig fat, other than that falling within subheading 0205 A	Slaughtering and cutting swine, working or processing the meat
5	ex 0304	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 0305	Off-cuts from operations referred to in column 3	Smoking and slicing of fish
7	ex 0404	Whey	Processing fresh milk
8	ex 0404	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
9	ex 0407 00	Unfertilized eggs	Incubation and hatching of day-old chicks
10	0502	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
11	0503 00 00	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
12	0504 00 00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering animals of Chapter 1
13	0511 91 10	Fish waste	Any working or processing
14	ex 0505 90 00	Powder and waste of feathers or parts of feathers	Any working or processing
15	0506	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
16	ex 0507	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
17	ex 0508 00 00	Powder and waste of shells	Any working or processing
18	ex 0510 00 00	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
19	ex 0511 91 90	Shrimps' shells	Removing the shells from shrimps
20	ex 0511 99 90	Heads	Slaughtering and cutting animals of Chapter 1
21	ex 0511 99 90	Blood	Slaughtering animals of Chapter 1
22	ex 0511 99 10 ex 0511 99 90	Waste from the procedures in column 3	Slaughtering chickens
23	ex 0511 99 90	Eggshells	Separating eggs from shells

(1)	(2)		(3)
24	ex 0511 99 10	Scraps of rind	Skinning of pigmeat
25	ex 0712	Waste from vegetables	Cutting, slicing, breaking, pulverizing and mixing goods falling within CN code 0712
26	ex 0713	Waste from leguminous vegetables	Cutting, slicing, breaking and pulverizing goods falling within CN code 0713
27	ex 0901	Broken coffee	Working or processing raw coffee
28	0901 30 00	Husks and skins	Roasting raw coffee
29	ex 0902 20 00 ex 0902 40 00	Tea powder	Working or processing raw tea, putting into tea-bags
30	ex 0904 20 39 ex 0904 20 90	Pimento waste	Cleaning, crushing, grinding and sifting of dried fruit of the genus 'Capsicum'
31	1006 40 00	Broken rice	Working or processing of rice
32	1104	Grains, not otherwise worked than kibbled	Working or processing cereals
33	1104 30	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
34	1109 00 00	Wheat gluten, whether or not dried	Working or processing wheat
35	ex 1209	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
36	1213 00 00	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Working or processing cereals
37	1501 00 11 and 1501 00 19	Lard and other pig fat	Slaughtering swine
38	ex 1502 00	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle sheep or goats, working or processing the meat
39	ex 1504	Fish oils	Processing fish into fillets
40	ex 1506 00 00	Other animal oils and fats	Removing fat from meat, bones or waste
41	ex 1515 21 90	Maize (germ) oil	Processing maize
42	ex 1519	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
43	1519 11 00	Stearic acid	Manufacturing erucic acid
44	ex 1520	Glycerol	Knacking or refining fats and oils of Chapter 15
45	1522 00 10	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
46	ex 1522 00 91 ex 1522 00 99	Wax containing oil foots and dregs Scum oil and oil containing fuller's earth	Refining, deacidifying, bleaching or fatty vegetable oils
47	ex 1702 30 99	Waste from the crystallization of starch sugar	Processing maize into glucose
48	1703	Molasses	Processing sugars
49	1802 00 00	Cocoa shells, husks, skins and waste	Any working or processing
50	2102	Natural yeasts	Producing beer
51	ex 2208 90 91 and ex 2208 90 99	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

(1)	(2)		(3)
52	ex Chapter 23	Residues and waste from the food industries	Any working or processing
53	ex 2401	Ribs, stalks, waste from tobacco	Manufacturing cigarettes, cigars, cheroots or smoking tobacco; blending of
54	ex 2525	Mica waste	Any working or processing
55	2619 00	Slags, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
56	2620	Ash and residues (other than those of CN code 2619 00), containing metals or metallic compounds	Any working or processing
57	2621 00 00	Other slag and ash, including kelp	Any working or processing
58	ex 2705 00 00	Gas	Carbonizing coal
59	ex 2706 00 00	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
60	ex 2707	First runnings and residues from distillation	Distilling phenols
61	ex 2711 21 00 and ex 2711 29 00	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
62	2712 10 10	Crude petroleum jelly	Refining crude paraffin
63	ex 2712 90	Other mineral waxes, whether or not coloured	Any working or processing
64	2713 20 00	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
65	ex 2806 10 00	Hydrochloric acid	Manufacturing various chemical products from fluorspar, hydrogen fluoride, 2,6-diisopropylaniline, and from silicon tetrachloride
66	ex 2807 00 10	Sulphuric acid	Manufacturing sulphonamides
67	2811 21 00	Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
68	ex 2811	Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
69	ex 2812 10 90	Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
70	ex 2825 90 10	Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
71	ex 2833	Iron sulphate	Manufacturing cold-rolled sheets and plates of iron or steel from coils
72	ex 2833 29 90	Calcium sulphate	Processing fluorspar into hydrogen fluoride
73	ex 2846 90 00	Gadolinium oxide	Recovering gallium and gallium oxide from scrap (processing waste from gadolinium/gallium oxide compound — $Gd_3Ga_5O_{12}$)
74	ex 2902 30	Toluene	Manufacturing polystyrene from ethylbenzene
75	ex 2902 90 90	alpha-Methylstyrene	Manufacturing acetone or phenol from cumene
76	2903	Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
77	2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride

(1)	(2)		(3)
78	2905 11 00	Methanol	Manufacturing fatty alcohols
79	2909	Ethers, ether-alcohols and other products falling within code 29.09	Manufacturing products based on hydroquinone
80	2915 21 00	Acetic acid	Manufacturing vitamins from acetic anhydride
81	ex 2941 10 00	Penicillin, impure (residues from sieving)	Manufacturing medicaments
82	ex 3503 00	Waste of gelatine	Processing pharmaceutical gelatines into capsules
83	ex 3801 10 00	Graphite dust	Manufacturing graphite electrodes for electric smelting furnaces
84	ex 8805 90 00	Crude dipentene	Manufacturing hydroperoxide of pinene (1R, 2R, 4R)-bornyl-acetate (isobornyl acetate), camphor or camphene from alpha-pinene
85	3806 90 00	Rosin spirits and oils	Manufacturing rosin sodium soaps and rosin potassium
86	ex 3823 90 99	Fusel oil	Producing ethyl alcohol and spirituous beverages
87	ex 3815	Non-usable catalysts	Producing catalysts from aluminium silicate
88	ex 3823 90 99	Camphor oils	Manufacturing camphor from alphapinene
89	ex 3823 90 99	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
90	ex 3823 90 99	Residues of calcined gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
91	ex 3823 90 99	Molasses, freed of sugar	Manufacturing citric acid from white sugar
92	ex 3823 90 99	Residues from processing sorbosa	Manufacturing ascorbic acid from glucose
93	ex 3823 90 99	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
94	ex 3823 90 99	Residues from the manufacture of cumene	Manufacturing acetone, phenol and alpha-methylstyrene
95	ex 3823 90 99	Residues	Manufacture of 1,4-butanediol 1,4-butanediol and tetrahydrofuran from methanol
96	ex 3823 90 99	Waste, mixed with caffeine, coffee wax, water and impurities ('effluents')	Decaffeination and specific treatment to reduce the stimulant content of the raw coffee
97	ex Chapter 39	Scrap and waste	Any working or processing
98	ex 4004 00 00	Waste and parings of unhardened rubber: scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
99	4017 00 19	Scrap, waste and powder of hardened rubber	Any working or processing
100	4101, 4102 and 4103	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1
101	ex 4104 39 10	Bovine leather cuttings	Any working or processing
102	4110 00 00	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
103	4302 20 00	Pieces or cuttings, of furskin, tanned or dressed, not assembled	Manufacturing furs
104	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
105	ex 4501	Waste cork	Any working or processing

(1)	(2)		(3)
106	4707	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Any working or processing
107	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
108	5003	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
109	5103	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Any working or processing
110	5104 00 00	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
111	5202	Cotton waste (including pulled or garnetted rags) not carded or combed	Any working or processing
112	ex 5301	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
113	ex 5302	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
114	ex 5303	Tow and waste (including pulled or garnetted rags or ropes) falling under this tariff heading	Any working or processing
115	ex 5304	Waste of fibres (including pulled or garnetted rags or ropes) falling under this trariff heading	Any working or processing
116	ex 5305	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
117	ex 5305	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing
118	ex 5503 ex 5504	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
119	ex 5505	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
120	6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	Any working or processing
121	7001 00	Waste glass (cullet)	Any working or processing
122	ex 7019	Waste of continuous glass fibre yarn	Weaving
123	ex 7019	Woven fabrics of glass fibre with evident faults	Weaving of glass fibre yarn
124	7105	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
125	7112	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	Any working or processing
126	ex 7202 21 and ex 7202 29 00	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
127	7204	Waste and scrap metal of iron or steel	Any working or processing
128	ex 7208 and ex 7211	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of unalloyed steel

(1)	(2)		(3)
129	ex 7218, ex 7222, ex 7224 and ex 7228	Recoverable off-cuts from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
130	ex 7226 10	Scrap of alloy steel from cutting of 'electrical' steel hoop and strip	Manufacturing transformers from 'electrical' steel hoop and strip
131	ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of so-called 'electrical' sheets	Manufacturing transformers from 'electrical' sheets
132	ex 7219, ex 7220, ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
133	ex 7308	Metal runners with welds	Manufacturing metal runners from hoop or strip
134	7404 00	Copper waste and scrap	Any working or processing
135	7503 00	Nickel waste and scrap	Any working or processing
136	7602 00	Aluminium waste and scrap	Any working or processing
137	8104 20 00	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing
138	ex 8112 11 00	Beryllium waste and scrap	Any working or processing
139	7802 00	Lead waste and scrap	Any working or processing
140	ex 7804 11 00	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
141	7902 00 00	Zinc waste and scrap	Any working or processing
142	8002 00 00	Tin waste and scrap	Any working or processing
143	8101 91 90	Tungsten (wolfram) waste and scrap	Any working or processing
144	8102 91 90	Molybdenum waste and scrap	Any working or processing
145	8103 10 90	Tantalum waste and scrap	Any working or processing
146	ex 8105, ex 8106, ex 8107, ex 8108, ex 8109, ex 8110, ex 8111 and ex 8112	Waste and scrap of other base metals	Any working or processing
147	ex Chapter 84 ex Chapter 85 ex 8708 ex Chapter 90	Redundant parts; parts damaged or rendered useless in the course of processing	Manufacture of machinery and mechanical appliances, vehicles, electrical equipment, measuring, checking and precision instruments and their modification or conversion to comply with other technical standards
148	Chapters 84, 85, 86, 88 and 90	Components and spare parts of machines, appartatus, rolling stock, aircraft and other devices	Repair or overhaul (setting and cleaning by electrical or mechanical methods) and reconditioning (replacement of working parts) of machines, apparatus, rolling stock, aircraft and other devices'
149	8708	Parts and accessories for motor vehicles	Adapting motor vehicles for particular purposes

ANNEX VIII

Member State:	**INWARD PROCESSING RELIEF ARRANGEMENTS** **Return of information as required by Article 72 (3) (a) of Regulation (EEC) No /**	Year: 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			Main compensation products	Month/year of expiry of authorization	Code (2)
	Subheading of the combined nomenclature	Estimated value	Estimated quantity (1)	Subheading of the combined nomenclature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(1) Quantity: (a) weight (tonnes); (b) no of units; (c) hectolitres (hl); (d) length: (m).
(2) When the authorization has been granted on the basis of more codes referring to the economic conditions only the decisive code is to be indicated.

Note: The information concerning quality or description is to be supplied on request, if the need arises.

ANNEX IX

Member State:

.....

INWARD PROCESSING RELIEF ARRANGEMENTS

Return of information as required by Article 72 (3) (b) of Regulation (EEC) No /

Year:

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				Main compensating products	Reason for rejection of application
	Subheading of the combined nomenclature	Estimated value	Estimated quantity (1)	Description/ Quantity (2)	Subheading of the combined nomenclature	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(1) Quantity: (a) weight (tonnes); (b) no of units; (c) hectolitres (hl); (d) length: (m).
(2) The particulars of the quality or the description shall be supplied only if they have a direct bearing on the refusal of authorization.

EUROPEAN COMMUNITY

INF 1

Original

No A 000000

INWARD PROCESSING

INFORMATION SHEET

1 Holder of inward processing authorization

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:

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

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

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 ☒ .

(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.

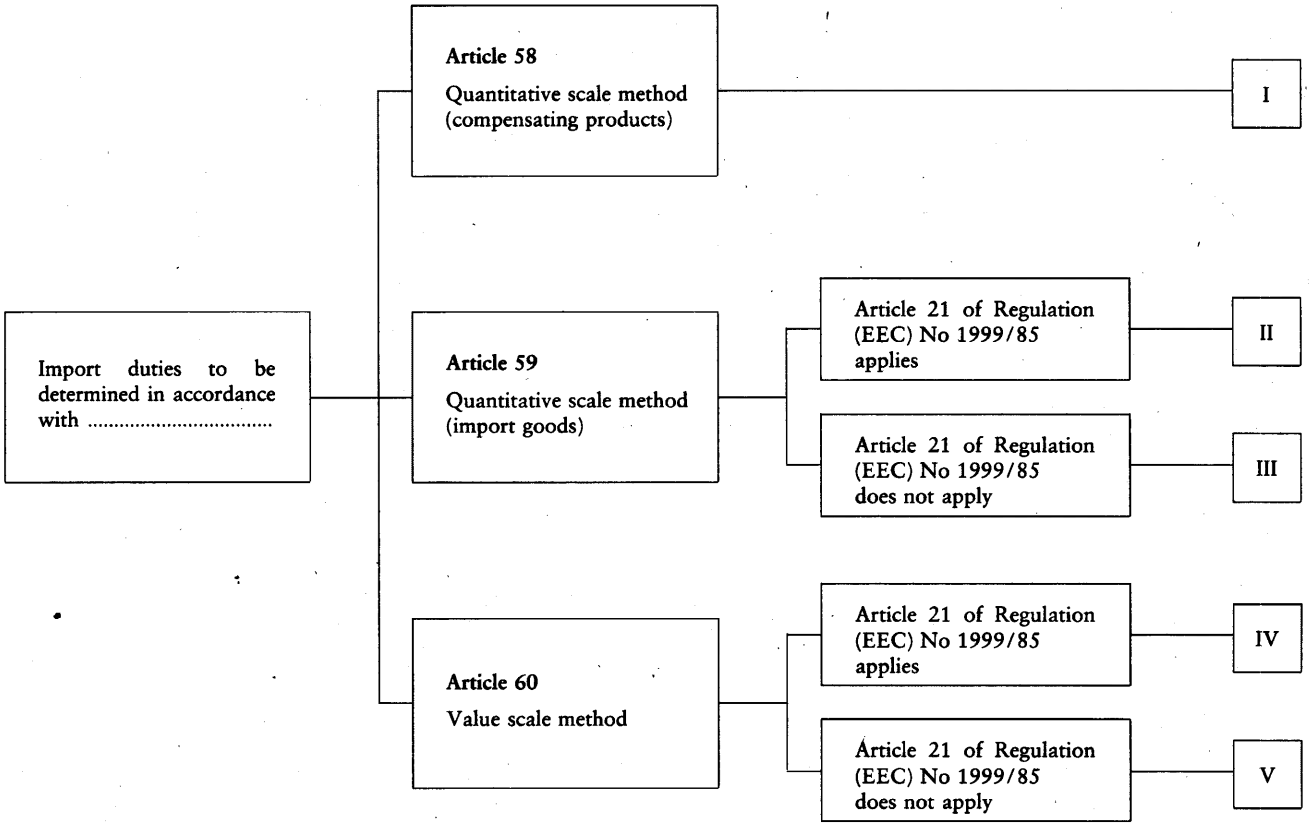
   National currencies are to be indicated as follows:

   — 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 57 to 60)



INTRODUCTION TO ANNEX XI

1. Annex XI is intended to provide guidance for the application of Articles 57 to 60.

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 58**

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 59**

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 + 5 kilograms D

(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 10 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 = $0,56 \times \frac{5,26}{5}$ = 0,59 kilograms A

III. **Article 59**

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 10 kilograms B:*

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

IV. **Article 60**

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 at 20 ECU/kilogram =	1 600 ECU	
10 kilograms C at 12 ECU/kilogram =	120 ECU	
5 kilograms D at 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

— Dutiable under Article 20:
5 kilograms – 4,42 kilograms = 0,58 kilograms D = $0{,}58 \times \frac{1{,}43}{5}$ = 0,17 kilograms A

V. **Article 60**

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 at 20 ECU/kilogram =	1 600 ECU
10 kilograms C at 12 ECU/kilogram =	120 ECU
5 kilograms D at 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

ANNEX XII

EXAMPLES OF MONTHLY AND QUARTERLY AGGREGATION

Combined application of the following provisions:

— Article 14 (2), second paragraph of the basic Regulation,

— Article 27, 50 and 63 of the implementing Regulation.

The examples given below are based on the following assumptions:

(a) that the inward processing arrangements (suspension system) have been authorized in accordance with Article 8 of the implementing Regulation;

(b) that a general authorization for release for free circulation in accordance with Article 47 has been issued;

(c) that the import goods, whether in the form of goods in the unaltered state or of compensating products, are put on the Community market in accordance with Article 50 of the implementing Regulation;

(d) that the time limit for re-exportation when placing the goods under one of the customs procedures referred to in Article 18 of the basic Regulation ist, for the example given, three months.

	January	February	March	April	May	June
A	1		31			
	15			15		
	31			30		
B	1		31			
	15			15		
	31			30		
		1		30		
		15			15	
		28			31	
			1		31	
			15			15
			31			30

Example A: monthly aggregation

Three consignments of goods entered for the arrangements in January are to be aggregated (1, 15 and 31 of the month).

The time limit for re-exportation for all these consignments is 30 April; the deadline for presentation of the bill of discharge in accordance with Article 63 of the implementing Regulation is then 30 May.

The duties on import goods or compensating products put on the Community market specified in Article 50 must be paid no later than 30 May possibly on the basis of a summary declaration in accordance with Article 63 (4) of the implementing Regulation. The items of charge for the goods or products are determined on the basis of Article 20 of the basic Regulation or Article 21 of that Regulation if applicable. The date taken into consideration is 30 April.

Example B: quarterly aggregation

Nine consignments of goods entered for the arrangements in the course of a quarter are to be aggregated:

— 1, 15 and 31 January,

— 1, 15 and 28 February,

— 1, 15 and 31 March.

The time limit for re-exportation for all these consignments is 30 June; the deadline for presentation of the bill of discharge in accordance with Article 63 of the implementing Regulation is then 30 July.

The duties on import goods or compensating products put on the Community market specified in Article 50 must be paid no later than 30 July possibly on the basis of a summary declaration in accordance with Article 63 (4) of the implementing Regulation. The items of charge for the goods or products are determined on the basis of Article 20 of the basis Regulation or Article 21 of that Regulation if applicable. The date taken into consideration is 30 June.

1 Holder of inward processing authorization Person to be contacted	**INF 7** Original INFORMATION SHEET No A / 000000 **INWARD PROCESSING**
2 Declarant	3 Customs office of issue
4 Inward processing authorization ref.	Notes
5 Number and date of previous authorization and issuing Member State	

6 COMPENSATING PRODUCTS	
7 Description	8 Net quantity (1)
9 Treatment for customs purposes, document ref.	
10 GODS ENTERED FOR THE INWARD PROCESSING ARRANGEMENTS	
11 Description	12 Net quantity (1)
11 Description	12 Net quantity (1)
11 Description	12 Net quantity (1)

STAMP OF ISSUING CUSTOMS OFFICE Information certified correct Place and date: Signature and stamp	13 Place and date: Declarant's signature

(1) Kilogrammes, litres, number of pieces

REQUEST FOR SUBSEQUENT VERIFICATION

Your are requested to verify the authenticity of this information sheet and check the accuracy of the information it contains.

Place and date Signature and stamp	Full name and address of competent department

RESULT OF VERIFICATION

We have checked this information sheet and verified that (1)

☐ it was stamped by the customs office indicated and the particulars given are accurate

☐ it calls for the following remarks

Place and date Signature and stamp	Full name and address of competent department

REMARKS

(1) Place a cross [X] in the appropriate box

EUROPEAN COMMUNITY

1 Holder of inward processing authorization Person to be contacted	**INF 7** INFORMATION SHEET No A / 000000 COPY **INWARD PROCESSING**
2 Declarant	3 Customs office of issue
4 Inward processing authorization ref.	Notes
5 Number and date of previous authorization and issuing Member State	

6 COMPENSATING PRODUCTS

7 Description	8 Net quantity (1)
9 Treatment for customs purposes, document ref.	

10 GODS ENTERED FOR THE INWARD PROCESSING ARRANGEMENTS

11 Description	12 Net quantity (1)
11 Description	12 Net quantity (1)
11 Description	12 Net quantity (1)

STAMP OF ISSUING CUSTOMS OFFICE Information certified correct Place and date: Signature and stamp	13 Place and date: Declarant's signature

(1) Kilogrammes, litres, number of pieces

REQUEST FOR SUBSEQUENT VERIFICATION

Your are requested to verify the authenticity of this information sheet and check the accuracy of the information it contains.

Place and date Signature and stamp	Full name and address of competent department

RESULT OF VERIFICATION

We have checked this information sheet and verified that (1)

☐ it was stamped by the customs office indicated and the particulars given are accurate

☐ it calls for the following remarks

Place and date Signature and stamp	Full name and address of competent department

REMARKS

(1) Place a cross [X] in the appropriate box

PROVISIONS REGARDING INFORMATION SHEET INF 7

1. The form on which the INF 7 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 a serial number, by which it can be identified.

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. The boxes shall be filled in in one of the official languages of the European Communities designated by the relevant customs authority of the Member State issuing the sheet. The relevant 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 XIV

CONCORDANCE TABLE

Present Regulation	Regulation (EEC) No 3677/86
Article 1	Article 1
Article 2	Article 2
Article 3	Article 3
Article 4	Article 4
Article 5	Article 5
Article 6	Article 6
Article 7	Article 7
Article 8	Article 8
Article 9	Article 9
Article 10	Article 10
Article 11	Article 11
Article 12	Article 12
Article 13	Article 13
Article 14	Article 14
Article 15	Article 15
Article 16	Article 16
Article 17	Article 17
Article 18	Article 18
Article 19	Article 19
Article 20	Article 20
Article 21	Article 21
Article 22	Article 23
Article 23	Article 24
Article 24	Article 25
Article 25	Article 26
Article 26	Article 27
Article 27	Article 27a
Article 28	Article 28
Article 29	Article 29
Article 30	Article 30
Article 31	Article 31
Article 32	Article 32
Article 33	Article 33
Article 34	Article 34
Article 35	Article 35
Article 36	Article 36
Article 37	Article 37
Article 38	Article 38
Article 39	Article 39
Article 40	Article 40
Article 41	Article 41
Article 42	Article 41a
Article 43	Article 42
Article 44	Article 43
Article 45	Article 44
Article 46	Article 45
Article 47	Article 46
Article 48	Article 47
Article 49	Article 48
Article 50	Article 49
Article 51	Article 50
Article 52	Article 51
Article 53	Article 52
Article 54	Article 53
Article 55	Article 54
Article 56	Article 55
Article 57	Article 56
Article 58	Article 57
Article 59	Article 58
Article 60	Article 59
Article 61	Article 60
Article 62	Article 60a
Article 63	Article 61
Article 64	Article 62
Article 65	Article 63
Article 66	Article 64
Article 67	Article 65
Article 68	Article 66
Article 69	Article 67
Article 70	Article 68
Article 71	Article 69
Article 72	Article 70
Article 73	Article 71
Article 74	Article 72
Article 75	Article 73
Article 76	Article 74
Article 77	Article 75
Annex I	Annex I
Annex II	Annex II
Annex III	Annex III
Annex IV	Annex IV
Annex V	Annex V
Annex VI	Annex VI
Annex VII	Annex VII
Annex VIII	Annex VIII
Annex IX	Annex IX
Annex X	Annex X
Annex XI	Annex XI
Annex XII	Annex XII
Annex XIII	Annex XIII