COMMISSION REGULATION (EC) No 1702/1999

of 23 July 1999

amending Regulation (EC) No 1222/94 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds and repealing Regulation (EC) No 1223/94 laying down special detailed rules for the application of the system of advance-fixing certificates for certain agricultural products exported in the form of goofs not covered by Annex II to the Treaty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arragements applicable to certain goods resulting from the processing of agricultural products ([1]), as last amended by Commission Regulation (EC) No 2491/98 ([2]), and in particular the first subparagraph of Article 8(3) thereof,

(1) Whereas Article 13(1) of Council Regualtion (EEC) No 1766/92 on the common organisation of the market in cereals ([3]), as last amended by Regulation (EC) No 1253/1999 ([4]), and the corresponding articles of the Regulations on the common organisation of the markets in rice, sugar, eggs and dairy products, provide that export refunds on the agricultural products concerned may be granted only within the limits arising from agreements concluded in accordance with Article 300 of the Treaty; whereas it is necessary to adopt the measures required to this effect by amending Regulation (EC) No 1222/94 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds ([5]), as last amended by Regulation (EC) No 1352/98 ([6]);

(2) Whereas measures should be taken to guarantee strict compliance with the Community's commitments; whereas, however, these measures must not be more constraining on operators than necessary;

(3) Whereas the agreements concluded in accordance with Article 300 of the Treaty limit the amount of refund that may be granted per budget year; whereas it must be possible to export goods not covered by Annex I to the Treaty under conditions known beforehand; whereas, in particular, it is important to obtain the the assurance that such exports can be covered by the grant of a refund compatible with compliance with the Community's commitments under agreements or, where this is no longer possible, to be informed thereof well in advance; whereas the issue of certificates makes it possible to follow up refund applications and guarantee to their holders that they will be able to benefit from a refund up to the amount for which a certificate is issued, provided that they meet the other conditions for refund laid down in the Community rules;

(4) Whereas these agreements relate to all agricultural products exported as goods not covered by Annex I to the Treaty; whereas these products include certain cereals exported as spirituous beverages provided for in Article 13(5) of Regulation (ECC) No 1766/92; whereas certain detailed rules for application for these cereals are laid down in Regulation (ECC) No 2825/93 ([7]), as amended by Regulation (EC) No 3098/94 ([8]); whereas the grant of refunds for all agricultural products exported as goods not covered by Annex I to the Treaty should be subject to common rules;

(5) Whereas Commission Regulation (EC) No 1223/94 ([9]), as last amended by Regulation (EC) No 1367/1999 ([10]), lays down special detailed rules for the application of the system of advance-fixing certificates for certain agricultural products exported in the form of goods not covered by Annex I to the Treaty; whereas maintaining the advance-fixing system for each basic product making up the goods exported in the form of the goods mentioned on the certificate is likely to lead to a significant multiplication of certificates issued and create admisnistrative difficulties disporportionate to the objective pursued;

([1]) OJ L 318, 20.12.1993, p. 18.
([2]) OJ L 309, 19.11.1998, p. 28.
([3]) OJ L 181, 1.7.1992, p. 21.
([4]) OJ L 160, 26.6.1999, p. 19.
([5]) OJ L 136, 31.5.1994, p. 5.
([6]) OJ L 184, 27.6.1998, p. 25.
([7]) OJ L 258, 16.10.1993, p. 6.
([8]) OJ L 328, 20.12.1994, p. 12.
([9]) OJ L 136, 31.5.1994, p. 33.
([10]) OJ L 162, 26.6.1999, p. 31.

(6) Whereas it is therefore necessary to replace the old advance-fixing certificates by refund certificates enabling the party concerned, on request, to know in advance the amount of refund that will be granted; whereas a single certificate may guarantee the full amount of the refund for a particular export and may cover the export of several goods during the period of validity of the certificate; whereas this system thus enables an undertaking to cover all of its exports, within the limits compatible with the Community's communitments, by a very small number of certificates;

(7) Whereas applications for certificates are likely greatly to exceed the total that can be allocated; whereas it is therefore necessary to divide the year into periods so as to guarantee that operators exporting goods at the end of the budget year and those exporting at the beginning of the Budget year will be able to obtain certificates; whereas it is also necessary to make provision, where appropriate, for setting a coefficient between the sum of the amounts available and the sum of the amounts applied for;

(8) Whereas certain types of exports are not subject to refund limits; whereas these should be excluded from any obligation to submit a certificate;

(9) Whereas most exporters receive less than EUR 20 000 a year in refunds; whereas all of these exports together represent only a small part of the amounts of refund granted for agricultural products exported in the form of goods; whereas it should be possible to exempt such exports from the need to present a certificate;

(10) Whereas, some exporters take part in tenders put out by importing third countries; whereas these exporters must be able, without penalty, to deduct the amount covered by the certificate from the amount they had envisaged in presenting their bid, in the event that their bid is unsuccessful;

(11) Whereas refund certificates serve first of all to ensure compliance with the Community's commitments *vis-à-vis* the World Trade Organisation (WTO) and may at the same time make it possible to determine in advance the refund that may be granted for agricultural used in the manufacture of goods exported to third countries; whereas in some of these respects this goal is different from the objectives pursued by export certificates issued for quantities of basic products exported in the unprocessed state and subject to commitments *vis-à-vis* the WTO, likewise limited in quantity; whereas it is therefore necessary to specify which general provisions applicable to certificates in the agricultural sector, currently laid down in Commission Regulation (ECC) No 3719/88 of 16 November 1998 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products [1], as last amended by Regulation (EC) No 1127/1999 [2], should apply to refund certificates;

(12) Whereas Regulation (EC) No 1352/98 amended Regulation (EC) No 1222/94 by deleting husked rice as a basic product; whereas it is therefore necessary to amend Annex C to the Regulation for pre-cooked by CN code 1904 90 10, taking account of the coefficient of equivalence between husked rice and bleached rice, and to amend the basic product in column 6 of the said Annex C;

(13) Whereas sorbitol containing 2 % or less by weight of mannitol may be obtained from isoglucose just like the same sorbitols containing more than 2 % mannitol; whereas it is therefore necessary to introduce the same subdivision for this type of sorbitol, whether coming under CN code 2905 44 11 or under CN code 3824 60 11, as for all the other sobitols referred to in Annex C;

(14) Whereas in the German version in Annex E is an omission concerning rice flour; whereas this should be rectified with effect from the date on which Annex E was introduced;

(15) Whereas the coefficients for some exported non-roasted malt have been amended; whereas a distinction should also be made between wheat flour of durum wheat and wheat flour of common wheat as regards the raw material used; whereas these amendments should be included in Annex E;

(16) Whereas the Management Committee for horizontal questions relating to trade in processed agricultural products not covered by Annex I of the Treaty has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1222/94 is hereby amended as follows:

1. The following paragraph is added to Article 1:

'1 a. For the purposes of this Regulation:

(a) "budget period" means the period from 1 October of one year to 30 September of the following year;

[1] OJ L 331, 2.12.1988, p. 1.
[2] OJ L 135, 29.5.1999, p. 48.

(b) "certificate" means the certificate drawn up in accordance with Articles 6 to 6h, valid throughout the Community and issued by the Member States to any applicant, regardless of the applicant's place of establishment in the Community. The certificate shall guarantee payment of the refund, provided the conditions in Article 7 are met. It may include advance fixing of the refund rates. The certificates shall be valid for a single budget period only;

(c) "the Agreement" means the Agreement on Agriculture conclued during the Uruguay Round multilateral trade negociation;

(d) "food aid" means the food aid operations the conditions laid down in Article 10(4) of the Agreement;'

2. Paragraph 2 of Article 5 is replaced by the following:

'2. However, a system of fixing the rate of the refund in advance shall be applicable.In case where the system of advance fixing of the rate of the refund is applied, the rate in force on the day of the lodging of the request for advance fixing shall be applied to exports to be effected after that date during the period of validity of the certificate in accordance with the provisions of Article 6c(2);'

3. Paragraph 3 of Article 5 is deleted.

4. Article 6 is replaced by the following:

'1. The granting of a refund for exports, effected from 1 March 2000, of agricultural products meeting the conditions in Article 7 and corresponding to the cereal placed under control for the production of the spirit drinks referred to in Article 4 of Regulation (ECC) No 2825/93 shall be conditional upon production of a certificate issued in accordance with the conditions laid down in Article 6a or in Regulation (EC) No 1223/94.

The previous paragraph shall not apply to exports effected in the course of a food aid operation, to the supplies referred to in Articles 36, 40, 44 and 46(1) of Regulation (EC) No 800/1999 and to the exports referred to in Article 6h.

2. The granting of the refund under the advance fixing system provided for in Article 5(2) shall be conditional upon production of a certificate for advance fixing of the refunds rates.

3. The certificates may be used by the holder.

4. Where the party concerned has no plans to export from a Member State other than the Member State where the certificate has been requested, the competent body may keep it, notably in the form of a computer file.

5. For the application of this Article to cereals placed under control for the manufacture of the spirit drinks referred to in Article 4 of Regulation (EC) No 2825/93, any reference made to the term "export" shall be understood as made to the placing under such control.'

5. The following Articles are added:

'Article 6a

1. The certificate shall be requested and issued for a set amount in euros.

The application for a certificate and the certificate shall be based on the model in Annex F.

2. The party concerned may request advance fixing of all the refund rates in force on the day of lodging of the application for advance fixing. The application for advance fixing may fixing may be lodged under the conditions in Annex F either at the time of application for the certificate or from the day of granting of the certificate but before the last day of validity thereof.

The advance fixing shall not apply to exports effected before the day of the application.

3. Issue of a certificate shall impose an obligation on the holder to apply for refunds equal to the amount for wich the certificate has been issued on exports effected in the course of the period of validity of the certificate. The security referred to in Article 6e shall be lodged to guarantee compliance with this obligation.

4. The obligations referred to in this Article shall be primary requirements for the purposes of Article 20 of Regulation (EEC) No 2220/85.

Article 6b

1. Applications for certificates may be submitted:

(a) before 31 August for certificates valid from 1 October to 30 September of the following year;

(b) before 5 November for certificates valid from 1 December to 30 September;

(c) before 5 January for certificates valid from 1 February to 30 September;

(d) before 5 March for certificates valid from 1 April to 30 September;

(e) before 5 May for certificates valid from 1 June to 30 September;

(f) before 5 July for certificates valid from 1 August to 30 September;

2. The Member States shall notify the Commission not later than:

— 5 September of the applications for certificates referred to in subparagraph 1(a),

— 12 November of the applications for certificates referred to in subparagraph 1(b),

— 12 January of the applications for certificates referred to in subparagraph 1(c),

— 12 March of the applications for certificates referred to in subparagraph 1(d),

— 12 May of the applications for certificates referred to in subparagraph 1(e),

— 12 July of the applications for certificates referred to in subparagraph 1(f).

3. The Commission shall determine the amount for which certificates may be issued on the basis of the following elements:

(a) the maximum amount of refunds determined in accordance with Article 9(2) of the Agreement

minus

(b) where appropriate, the amount exceeding the maximum amount that may be granted during the previous budget year

minus

(c) the amount reserved to cover the exports referred to in Article 6h

minus

(d) the payments effected during the budget year relating to exports prior to 1 March 2000

minus

(e) the payments effected during the current budget year relating to exports during the previous budget period

minus

(f) the amounts for which certificates were issued during the budget year concerned

plus

(g) the amount for which cedrtificates issued, as referred to in Article 6f, have been returned

plus

(h) any under-utilisation of the reserved amount referred to in (c) above

and

(i) any elements of uncertainty concerning some of these amounts.

4. The total amount of certificates which may be issued for each of the periods referred to in paragraph 1 shall be:

40 % of the amount referred to in paragraph 3 for the period to in subparagraph 1(a);

20 % of the amount referred to in paragraph 3, determined on 12 November, for the period referred to in subparagraph 1(b);

25 % of the amount referred to in paragraph 3, determined on 12 January, for the period referred to in subparagraph 1(c);

33 % of the amount referred to in paragraph 3, determined on 12 March, for the period referred to in subparagraph 1(d);

50 % of the amount referred to in paragraph 3, determined on 12 May, for the period referred to in subparagraph 1(e);

and the amount referred to in paragraph 3, determined on 12 July, for the period referred to in subparagraph 1(f);

5. Should the total amount of the applications receive for each of the periods concerned exceed the maximum referred to in paragraph 4, the Commission shall set a reduction coefficient applicable to all applications submitted before the dates referred to in paragraph 1 so as to comply with the maximum referred to in paragraph 4.

The Commission shall publish the coefficient in the *Official Journal of the European Communities* wihin five working days of the date referred to in paragraph 2.

6. If a reduction coefficient is set by the Commission, certificates may be granted for the amount requested multiplied by the reduction coefficient set, as provided for in paragraph 5.

In this case, applicants may withdraw their applications within five working days of publication of the coefficient in the *Official Journal of the European Communities*.

7. The Member States shall notify the Commission by 1 October, 1 December, 1 February, 1 April, 1 June and 1 August respectively of the amounts of the applications for certificates withdrawn pursuant to paragraph 6.

8. Applications for certificates may be submitted outside the periods referred to in paragraph 1, with effect from October of each budget period. Applications submitted in the course of each week shall be notified to the Commission on the following Tuesday. The corresponding certificates may be issued from the Monday following notification provided no other measure is adopted by the Commission.

9. The certificates referred to in the previous paragraph may be requested only if no reduction coefficient has been set under paragraph 5 and until exhaustion of the amounts referred to in paragraph 4 plus the amounts for which no certificates were actually issued and the amounts for any certificates returned.

10. Applications for certificates may be submitted from 15 August for exports to be effected before 1 October under the conditions laid down in paragraph 8 if amounts determined in accordance with paragraph 3 remain available.

11. Paragraph 1 to 7, 9 and 10 shall apply with effect from 15 July 2000.

Article 6c

1. Certificates shall be valid from the date indicated on the application for a certificate, under the conditions laid down in Annex F.

2. Certificates shall be valid until the end of the budget period.

However, if refund rates are fixed in advance, theses remain valid until the end of the fifth month following the month in which the advance fixing was applied for, or until the end of the period of validity of the certificate if this is sooner.

Article 6d

Box 20 of applications for certificates and of certificates issued for food aid operations shall contain on of the following indications:

— Certificado GATT — Ayuda alimentaria

— GATT-licens — fødevarehjælp

— Bescheinigung GATT — Nahrungsmittelhilfe

— Πιστοποιητικό GATT — Επισιτιστική βοήθεια

— GATT certificate — Food aid

— Certificat GATT — Aide alimentaire

— Titolo GATT — Aiuto alimentare

— GATT-Certificaat — Voedselhulp

— Certificado GATT — Ajuda alimentar

— GATT-todistus: Elintarvikeapu

— GATT-licens — Livsmedelsbistånd

Article 6b shall not apply to such certificates.

By way of derogation from the regulations fixing the rates of refund applicable to the export of basic products in the form of goods, the rates of refund with advance fixing applied to applications for certificates and certificates issued for food aid operations shall be the rates applicable to other exports without advance fixing of refund rates. The rates to be taken into consideration shall be the rates in force on the day determined as laid down in Article 2 of Regulation (EC) No 259/98 in the case of exports of Community food aid or the day determined by Article 10a(2) of Regulation (EC) No 174/1999 in the case of exports of milk or milk products as national food aid.

Article 6e

Applications for certificates other than the certificates for food aid operations referred to in Article 6d shall be valid only if a security equal to 25 % of the amount applied for has been lodged under the conditions set out in Article 14 of Regulation (EEC) No 3719/88.

The security shall be released under the conditions set out in Article 6f.

Article 6f

1. In the event of application of the reduction coefficient referred to in Article 6b(5), the security shall be released without delay up to the amount lodged multiplied by a coefficient equal to 1 minus the reduction coefficient.

2. Should the applicant renounce the certificate, as provided for in Article 6b(6), 94 % of the security shall be released.

3. The security shall be released in full once the holder of the certificate has requested refunds totalling 95 % of the amount for which the certificate was issued.

4. Where the certificate has not been used at 95 % of the amount for which it was issued, the security shall be retained up to 25 % of the difference between 95 % of the amount for which the certificate was issued and the amount actually used.

5. However, where the holder of a certificate returns it before 1 April, the amount retained, determined in accordance with paragraph 4, shall be reduced by 50 %. If the holder returns the certificate after this period but before 15 August, the amount retained, determined in accordance with paragraph 4, shall be reduced by 25 %.

6. Holders of a certificate who produce proof of having made a bid in response to an invitation to tender issued in an importing non-member country referred to in Article 44 of Regulation (EEC) No 3719/88 and that the bid was unsuccessful may ask that an amount equal to the refund which they would have obtained if the bid had been successful be waived. In this case, the certificate shall be reduced by this amount and the corresponding security shall be released.

Article 6g

1. Before the end of each month the Member States shall notify the Commission of the amount of the refunds granted in the previous month for exports effected before 1 March 2000.

2. Before 1 January each year and, for the first time before 1 January 2001, the Member States shall notify the Commission of the total amounts of refund which they have actually granted for exports effected in the previous budget period and the amounts granted after 1 January for exports in previous budget periods, specifying the periods concerned.

3. For the purposes of application of the previous paragraph, advance payments shall be considered payments. Separate notification shall be given of reimbursements of refunds unduly paid.

4. Before the 15th day of each month the Member States shall notify the Commission of:

(a) the amounts for which certificates were returned or reduced in accordance with Article 6f(6) or which became due during the previous month and which were not used;

(b) the certificates issued during the previous month as referred to in Article 6d.

Article 6h

1. From 1 March 2000 to 30 Septembre 2000 and from 1 October 2000 for each budget year, exports not covered by a certificate may be eligible for payment of a refund within the limit of a total reserve of EUR 15 000 000.

However, this Article shall not apply to exports in connection with a food aid operation nor to the supplies referred to in Articles 36, 40, 44 and 46(1) of Regulation (EC) No 800/1999.

2. The provisions of this Article shall apply only to exports by exporters who do not hold a certificate on the day of export and whose total applications during the budget year in question are less than EUR 20 000.

It shall be applicable only in the Member State where the goods are manufactured or made up.

3. The Member States shall notify the Commission, no later than the fifth and twentieth days of each month, of the amounts of the refunds granted pursuant to this to the fiftteenth day of the current month, respectively.

If the sum of the amounts notified by the Member States reaches EUR 12 000 000, the Commission shall suspend the application of paragraphs 1 and 2 of this Article.

Article 6i

1. Regulation (EEC) No 3719/88 shall apply to the certificates referred to in this Regulation, with the exception of the provisions concerning import certificates.

The provisions on the rights and obligations stemming from certificates denominated in quantities shall apply *mutatis mutandis* to the rights and obligations stemming from the certificates referred to in this regulation for amounts denominated in euros, taking account of the provisions in Annex F.

2. By way of derogation from paragraph 1, the following provisions of Regulation (EEC) No 3719/88 shall not apply to the refunds certificates referred to in this Regulation:

— Articles 9, 12, 13a, 19, 22, 30, 31, 33, 38, 41, 42 and 45,

— Article 8(2) (however, this paragraph remains applicable to advance fixing certificates issued pursuant to Regulation (EC) No 1223/94,

— Article 8(4),

— Article 16(1),

— Article 34(5),

3. Article 20 of Regulation (EEC) No 3719/88 shall apply *mutatis mutantis*, on the understanding that, for the purposes of application of that Article, the holder's representative shall be considered to be the transferee.

4. For the purposes of application of Article 36 of Regulation (EEC) No 3719/88, certificates valid until 30 September may not be extended. In this case, the certificate must be annulled for any amounts not applied for due to *force majeure*.'

6. In Article 7 of Regulation (EC) No 1222/94:

(a) in paragraph 2 the second subparagraph is replaced by the following:

'However, if the parties concerned submit proof to the satisfaction of the competent authorities that they do not hold or are not able to supply the information required concerning the conditions under which the goods to be exported were manufactured, and if such goods are mentioned in columns 1 and 2 of Annex D, the party concerned shall, on express request, receive a refund, for the calculation of which the nature and quality of the basic products to be taken in account shall be determined on the basis of the data provided by the analysis of the goods to be exported and in accordance with the table of equivalence laid down in Annex D. The competent authority shall determine the conditions for carrying out the analysis.';

(b) the following paragraph is added:

'7. In the case of exports covered by a certificate issued for a given budget year, the refunds may not be paid before the start (16 October) of the budget year concerned.'

7. In Annex C to Regulation (EC) No 1222/94:

(a) the title of column 6 is reworded 'Bleached rice long grain'.

(b) for pre-cooked rice containing no cocoa under CN code ex 1904 90 10, in column 6 the figure 174 is replaiced by 120 (kg long-grain bleached rice).

(c) in the case of D-glucitol (sorbitol) in aqueous solution containing 2 % or less by weight of D-mannitol calculated on the D-glucitol content under CN codes 2905 44 11 or 3824 60 11, the following subdivision is added to columns 2, 5 and 9:

'Description of goods	Maize	White sugar
2	5	9
— obtained from amylaceous products	169 (7)	
— obtained from sucrose		71 (7)'

8. In columns 1 and 2 of Annex D, CN codes 2106 10 90 and 2106 90 99 are replaced by the following:

'CN code	Description of goods
2106 10 80	– – other
2106 90	– other
	– – other
2106 90 98	– – – other'

9. Concerns the German version only

10. In Annex E:

(a) The lines concerning CN code 1101 00 are replaced by the following:

'CN code	Processed agricultural product	Coefficient to be applied	Basic product
1101 00 11	Wheat flour of durum wheat with an ash content, per 100 g, of:		
	— 0 to 900 mg	1,33	durum wheat
	— 901 to 1 900 mg	1,09	durum wheat
1101 00 15 and 1101 00 90	Wheat flour of common wheat or meslin with an ash content, per 100 g, of:		
	— 0 to 900 mg	1,33	common wheat
	— 901 to 1 900 mg	1,09	common wheat'

(b) The coefficients for the following products are amended as follows:

'CN-code	Processed agricultural product	Coefficient to be applied	Basic product
1107 10 19	Malt of wheat, not roasted, in another form	1,27	common wheat
1107 10 99	Malt of other cereals, not roasted, in another form	1,27	barley
1107 20 00	Roasted malt	1,49	barley'

11. Annex F, as annexed to this Regulation, is added.

Article 2

1. Regulation (EC) No 1223/94 is hereby repealed with effort from 1 March 2000.

2. Advance fixing certificates requested from the date of entry into force of this Regulation to 29 February 2000 shall be valid until that date.

Article 3

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

It shall apply to exports with effect from 1 March 2000.

However:

— Article 2 shall apply with effort from the date of entry into force of this Regulation. It shall not apply to applications for certificates submitted before that date,

— Article 1(9) shall apply, on request by the party concerned, with effect from 1 January 1996,

— The certificates referred to in Article 1(5) may be requested with effect from 1 December 1999.

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

Done at Brussels, 23 July 1999.

For the Commission

Karel VAN MIERT

Member of the Commission

ANNEX

'Annex F

I. **Applications for certificates**

1. Applications for a certificate shall be made on a form conforming to the model appended.

However, until 31 December 2000 Member States may provide that applications for a certificate and the certificate be made on forms in accordance with Annex I to Regulation (EEC) No 3719/88 in compliance with the conditions in point 3 below.

If the person concerned has no plans to effect exports via a Member State other than the one in which the application for a certificate is submitted, an application may be made electronically in accordance vyith the conditions laid down by the Member State.

2. Applicants must complete boxes 4, 10, 17, 18 and, where appropriate, 7 and 21. In the case of the certificates referred to in Article 6b(1) applicants must indicate the first day of validity of the certificate in box 12.

In box 22 applicants must state whether they plan to use the certificate in the Member State which issued it only or whether they require a certificate valid throughout the Community.

Applicants must enter the place and date of application in box 24 and sign the application.

In applications for a certificate for food aid they must also complete box 20, entering one of the indications mentioned in Article 6d.

3. If an application for a certificate is made on a form conforming to Annex I to Regulation (EEC) No 3719/88, the provisions of point 2 shall apply, except for the following:

— box 10 (non-existent) need not be completed,

— any indication of the application for advance fixing shall be entered in box 20 instead of box 21 (non-existent); the applicant shall also indicate in this box whether the certificate is applied for solely for export via that Member State,

— in boxes 17 and 18 the amount shall be entered in euro,

— in box 13 the applicant shall enter the words "goods not covered by Annex I",

— boxes 14 to 16 need not be completed.

II. **Application for advance fixing — request for extracts**

1. *Application for advance fixing at the time of the application for certificate*

See Section I (applicants must complete box 21).

2. *Application for advance fixing after the application for certificate*

In this case, the party concerned must complete an application by entering:

in boxes 1 and 2, the name of the body which issued the refund certificate for which advance fixing is requested and the number of the certificate;

in box 4, the name of the holder of the certificate;

in box 21, the date of submission of the application for advance fixing.

3. *Request for extracts*

Any holder of a certificate may request an extract from the certificate for an amount not exceeding the balance available under the original certificate, particularly if the holder plans to effect exports for which no application for a refund will be submitted in the Member State which issued the certificate. In this case, the amount for which an extract is requested is recorded on the original certificate and an extract is issued, based on an application containing the following information:

in boxes 1 and 2, the name of the body which issued the refund certificate from which an extract is requested and the number of the original certificate;

in box 4, the name of the holder of the certificate;

in boxes 17 and 18, the amount of the extract requested in euros.

III. **Issue of certificates with advance fixing and usable throughout the Community and of extracts from certificates**

1. Copies 1 and 2 must be issued, based on the models annexed.

   (a) Boxes 1 and 2 must indicate the name and address of the body issuing the certificate and the number which it allocated to the certificate. In the case of extracts from a certificate, "EXTRACT" in bold font and capitals must be entered in box 3.

   (b) Box 4 must indicate the name and full address of the holder.

   (c) Box 6 must be crossed out.

   (d) Box 10 must indicate the date of submission of the application for the original certificate and box 11 the amount of the security calculated as laid down in Article 6e.

   (e) Box 12 must indicate the first day of validity determined as laid down in Article 6b(1) or 6b(8), as appropriate.

   (f) Box 13 must indicate 30 September following the date entered in box 12.

   (g) Box 17 must be completed by the competent authority based on the amount determined as laid down in Article 6b. Boxes 18 and 23 must be completed.

   (h) Boxes 20 and 22 must indicate any details provided for in the application.

   (i) Box 21 must be completed as laid down in the application.

2. If the certificate is issued in accordance with Annex I to Regulation (EEC) No 3719/88, the provisions of point 1 shall apply, account being taken of the following provisions:

   — in box 13 (product to be exported) the words "goods not covered by Annex I" shall be added;

   — boxes 6 and 14 to 16 shall be crossed out;

   — in boxes 17 and 18 the quantity in tonnes shall be replaced by the amount in euros;

   — in box 20 the words "certificate valid from (date)" shall be added;

   — the words "valid until (date)" shall be entered in box 21.

IV. **Issue of certificates without advance fixing and usable throughout the Community**

These certificates must be completed in the same way as the certificates referred to in Section III.

Box 21 must be crossed out.

Should the holder of such a certificate subsequently request advance fixing of the refund rates, the holder must return the original certificate. A new certificate must be issued in this case, based on the balance available under the original certificate.

V. **Registered certificates valid in a single Member State**

If the holder of a certificate has no plans to request refunds under the certificate from any body other than the body which issued it, the Member State must inform the applicant that the request has been registered and provide the applicant with the information supplied on copy 1.

Copy 2 (copy for the issuing body) is not issued. Instead, the competent authority records all the information from the certificates referred to in Sections III and IV and the amounts claimed under the certificate.

VI. **Use of certificates**

1. At the time of completion of the export formalities, "HA1" and the number of the certificate or certificates used to cover the refund application must be entered in box 44 of the single administrative document.

   If a customs document other than the single administrative document is used, the national document must indicate the number or numbers of the certificates to be settled and contain a statement that the exports are covered by the refund scheme for non-Annex I goods.

2. Applicants for refunds must complete the customs document or form designated by the body responsible for payment of the refunds. This form must contain all the information necessary to identify the applicant and the goods exported (their registration number, where appropriate) and the quantity thereof.

   It must also indicate:

   — the reference number of the customs document certifying the exports (box 7; if the document is the single administrative document),

   — the number of the refund certificate covering the exports.

3. The refund application form must be accompanied by the refund certificate (copy 1) unless this has been registered or lodged with the paying body.

4. On the basis of the refund application, the competent authority must determine the amount which would be paid if all the conditions required for export of the quantity of goods indicated on the refund application were met. This is charged against the certificate. (If the goods are registered, the amount of the refund may be determined in advance by the applicant.)

5. If the certificate is not registered, copy 1 of the certificate must be returned to the holder or kept by the paying body at the request of the person concerned.

6. The security for the exports effected may be released or may be transferred to guarantee advance payment of the refund. In this case, all the applicant will have to do will be to top up the security accordingly.

Annex

EUROPEAN COMMUNITY — REFUND CERTIFICATE — 'NON-ANNEX I GOODS'

D

APPLICATION

1.	2.	No
	3.	
4. **Holder** (name, full address and Member State)	5.	
6. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	7. Destination	Mandatory ☐ YES ☐ NO
	8.	
	10. Date of submission of the application for the original certificate	
	11. Total amount of the security (in national currency)	

D

12. **First day of validity**	13. **Last day of validity**

17. Amount covered (in figures) (in euro)	18. Amount (in letters)	19. No upward tolerance
20. Specific comments		
21. **Refund valid on**	**Advance fixing**	

22. Special conditions

☐ Certificate for export of goods from the issuing Member State

☐ Certificate for export of goods from all Member States

24. Place and date

Signature of applicant

EUROPEAN COMMUNITY — REFUND CERTIFICATE — 'NON-ANNEX I GOODS'

1	1. **Body issuing the certificate** (name and address)	2. Stamp and perforation mark of the body issuing the certificate No 3.
COPY	4. **Holder** (name, full address and Member State)	5.
	6. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	7. Destination Mandatory ☐ YES ☐ NO
		8.
		10. Date of submission of the application for the original certificate
		11. Total amount of the security (in national currency)
1	12. **First day of validity**	13. **Last day of validity**
	17. Amount covered (in figures) (in euros)	18. Amount (in letters) / 19. No upward tolerance
	20. Specific comments	
	21. **Refund valid on** **Advance fixing** **Valid until**	
	22. Special conditions	
	23. Issued at Date No Signature and stamp of the body issuing the certificate	

EUROPEAN COMMUNITY — REFUND CERTIFICATE — 'NON-ANNEX I GOODS'

2	1. **Body issuing the certificate** (name and address)	2. Stamp and perforation mark of the body issuing the certificate / No 3.
COPY	4. **Holder** (name, full address and Member State)	5.
	6. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	7. Destination / Mandatory ☐ YES ☐ NO
		8.
		10. Date of submission of the application for the original certificate
		11. Total amount of the security (in national currency)
2	12. **First day of validity**	13. **Last day of validity**
	17. Amount covered (in figures) (in euros)	18. Amount (in letters) / 19. No tolerance of excesses
	20. Specific comments	
	21. **Refund valid on** **Advance fixing** **Valid until**	
	22. Special conditions	
	23. Issued at Date No Signature and stamp of the body issuing the certificate	

RECORD SHEET

Date of export	Export document	Amount granted	Balance signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature
		Amount	Amount
		Date	Signature

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