COMMISSION REGULATION (EC) No 1660/2000
of 27 July 2000
fixing the export refunds on milk and milk products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products [1], as amended by Regulation (EC) No 1040/2000 [2], and in particular Article 31(3) thereof,

Whereas:

(1) Article 31 of Regulation (EC) No 1255/1999 provides that the difference between prices in international trade for the products listed in Article 1 of that Regulation and prices for those products within the Community may be covered by an export refund within the limits resulting from agreements concluded in accordance with Article 300 of the Treaty.

(2) Regulation (EC) No 1255/1999 provides that when the refunds on the products listed in Article 1 of the abovementioned Regulation, exported in the natural state, are being fixed, account must be taken of:

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

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

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

— the limits resulting from agreements concluded in accordance with Article 300 of the Treaty, and

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

— the economic aspect of the proposed exports.

(3) Article 31(5) of Regulation (EC) No 1255/1999 provides that when prices within the Community are being determined account should be taken of the ruling prices which are most favourable for exportation, and that when prices in international trade are being determined particular account should be taken of:

(a) prices ruling on third country markets;

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

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

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

(4) Article 31(3) of Regulation (EC) No 1255/1999 provides that the world market situation or the specific requirements of certain markets may make it necessary to vary the refund on the products listed in Article 1 of the abovementioned Regulation according to destination.

(5) Article 31(3) of Regulation (EC) No 1255/1999 provides that the list of products on which export refunds are granted and the amount of such refunds should be fixed at least once every four weeks; the amount of the refund may, however, remain at the same level for more than four weeks.

(6) In accordance with Article 16 of Commission Regulation (EC) No 174/1999 of 26 January 1999 on specific detailed rules for the application of Council Regulation (EC) No 804/68 as regards export licences and export refunds on milk and milk products [3], as amended by Regulation (EC) No 1596/1999 [4]; the refund granted for milk products containing added sugar is equal to the sum of the two components; one is intended to take account of the quantity of milk products and is calculated by multiplying the basic amount by the milk products content in the product concerned; the other is intended to take account of the quantity of added sucrose and is calculated by multiplying the sucrose content of the entire product by the basic amount of the refund valid on the day of exportation for the products listed in Article 1(1)(d) of Council Regulation (EC) No 2038/1999 of 13 September 1999 on the common organisation of the markets in the sugar sector [5], however, this second component is applied only if the added sucrose has been produced using sugar beet or cane harvested in the Community.

[1] OJ L 160, 26.6.1999, p. 48.
[2] OJ L 118, 19.5.2000, p. 1.
[3] OJ L 20, 27.1.1999, p. 8.
[4] OJ L 188, 21.7.1999, p. 39.
[5] OJ L 252, 25.9.1999, p. 1.

(7) Commission Regulation (EEC) No 896/84 [1], as last amended by Regulation (EEC) No 222/88 [2], laid down additional provisions concerning the granting of refunds on the change from one milk year to another; those provisions provide for the possibility of varying refunds according to the date of manufacture of the products.

(8) For the calculation of the refund for processed cheese provision must be made where casein or caseinates are added for that quantity not to be taken into account.

(9) It follows from applying the rules set out above to the present situation on the market in milk and in particular to quotations or prices for milk products within the Community and on the world market that the refund should be as set out in the Annex to this Regulation.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Milk and Milk Products,

HAS ADOPTED THIS REGULATION:

Article 1

1. The export refunds referred to in Article 31 of Regulation (EC) No 1255/1999 on products exported in the natural state shall be as set out in the Annex.

2. There shall be no refunds for exports to destination No 400 for products falling within CN codes 0401, 0402, 0403, 0404, 0405 and 2309.

3. There shall be no refunds for exports to destinations No 021, 023, 024, 028, 043, 044, 045, 046, 052, 053, 054, 061, 063, 064, 066, 068, 404, 600, 800 and 804 for products falling within CN code 0406.

Article 2

This Regulation shall enter into force on 28 July 2000.

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

Done at Brussels, 27 July 2000.

For the Commission

Franz FISCHLER

Member of the Commission

[1] OJ L 91, 1.4.1984, p. 71.
[2] OJ L 28, 1.2.1988, p. 1.

ANNEX

to the Commission Regulation of 27 July 2000 fixing the export refunds on milk and milk products

(in EUR/100 kg net weight unless otherwise indicated)

Product code	Destination (*)	Amount of refund
0401 10 10 9000	970	2,327
	* * *	—
0401 10 90 9000	970	2,327
	* * *	—
0401 20 11 9100	970	2,327
	* * *	—
0401 20 11 9500	970	3,597
	* * *	—
0401 20 19 9100	970	2,327
	* * *	—
0401 20 19 9500	970	3,597
	* * *	—
0401 20 91 9100	970	4,551
	* * *	—
0401 20 91 9500	+	—
0401 20 99 9100	970	4,551
	* * *	—
0401 20 99 9500	+	—
0401 30 11 9100	+	—
0401 30 11 9400	970	10,50
	* * *	—
0401 30 11 9700	970	15,77
	* * *	—
0401 30 19 9100	+	—
0401 30 19 9400	+	—
0401 30 19 9700	970	15,77
	* * *	—
0401 30 31 9100	+	38,32
0401 30 31 9400	+	59,85
0401 30 31 9700	+	66,00
0401 30 39 9100	+	38,32
0401 30 39 9400	+	59,85
0401 30 39 9700	+	66,00
0401 30 91 9100	+	75,22
0401 30 91 9400	+	110,55
0401 30 91 9700	+	129,01
0401 30 99 9100	+	75,22
0401 30 99 9400	+	110,55
0401 30 99 9700	+	129,01
0402 10 11 9000	+	58,50
0402 10 19 9000	+	58,50
0402 10 91 9000	+	0,5850
0402 10 99 9000	+	0,5850
0402 21 11 9200	+	58,50
0402 21 11 9300	+	73,10
0402 21 11 9500	+	77,10
0402 21 11 9900	+	83,00
0402 21 17 9000	+	58,50
0402 21 19 9300	+	73,10
0402 21 19 9500	+	77,10
0402 21 19 9900	+	83,00
0402 21 91 9100	+	83,50
0402 21 91 9200	+	84,20
0402 21 91 9300	+	85,10
0402 21 91 9400	+	91,00
0402 21 91 9500	+	93,10
0402 21 91 9600	+	100,90
0402 21 91 9700	+	105,40

Product code	Destination (*)	Amount of refund
0402 21 91 9900	+	110,50
0402 21 99 9100	+	83,50
0402 21 99 9200	+	84,20
0402 21 99 9300	+	85,10
0402 21 99 9400	+	91,00
0402 21 99 9500	+	93,10
0402 21 99 9600	+	100,90
0402 21 99 9700	+	105,40
0402 21 99 9900	+	110,50
0402 29 15 9200	+	0,5850
0402 29 15 9300	+	0,7310
0402 29 15 9500	+	0,7710
0402 29 15 9900	+	0,8300
0402 29 19 9200	+	0,5850
0402 29 19 9300	+	0,7310
0402 29 19 9500	+	0,7710
0402 29 19 9900	+	0,8300
0402 29 91 9100	+	0,8350
0402 29 91 9500	+	0,9100
0402 29 99 9100	+	0,8350
0402 29 99 9500	+	0,9100
0402 91 11 9110	+	—
0402 91 11 9120	+	—
0402 91 11 9310	+	—
0402 91 11 9350	+	—
0402 91 11 9370	+	10,90
0402 91 19 9110	+	—
0402 91 19 9120	+	—
0402 91 19 9310	+	—
0402 91 19 9350	+	—
0402 91 19 9370	+	10,90
0402 91 31 9100	+	—
0402 91 31 9300	+	12,90
0402 91 39 9100	+	—
0402 91 39 9300	+	12,90
0402 91 51 9000	+	—
0402 91 59 9000	+	—
0402 91 91 9000	+	41,60
0402 91 99 9000	+	41,60
0402 99 11 9110	+	—
0402 99 11 9130	+	—
0402 99 11 9150	+	—
0402 99 11 9310	+	—
0402 99 11 9330	+	—
0402 99 11 9350	+	0,2790
0402 99 19 9110	+	—
0402 99 19 9130	+	—
0402 99 19 9150	+	—
0402 99 19 9310	+	—
0402 99 19 9330	+	—
0402 99 19 9350	+	0,2790
0402 99 31 9110	+	—
0402 99 31 9150	+	0,2900
0402 99 31 9300	+	0,2490
0402 99 31 9500	+	0,4290
0402 99 39 9110	+	—
0402 99 39 9150	+	0,2900
0402 99 39 9300	+	0,2490

Product code	Destination (*)	Amount of refund
0402 99 39 9500	+	0,4290
0402 99 91 9000	+	0,4890
0402 99 99 9000	+	0,4890
0403 10 11 9400	+	—
0403 10 11 9800	+	—
0403 10 13 9800	+	—
0403 10 19 9800	+	—
0403 10 31 9400	+	—
0403 10 31 9800	+	—
0403 10 33 9800	+	—
0403 10 39 9800	+	—
0403 90 11 9000	+	57,50
0403 90 13 9200	+	57,50
0403 90 13 9300	+	72,50
0403 90 13 9500	+	76,40
0403 90 13 9900	+	82,20
0403 90 19 9000	+	82,80
0403 90 31 9000	+	0,5750
0403 90 33 9200	+	0,5750
0403 90 33 9300	+	0,7250
0403 90 33 9500	+	0,7640
0403 90 33 9900	+	0,8220
0403 90 39 9000	+	0,8280
0403 90 51 9100	970	2,327
	* * *	—
0403 90 51 9300	+	—
0403 90 53 9000	+	—
0403 90 59 9110	+	—
0403 90 59 9140	+	—
0403 90 59 9170	970	15,77
	* * *	—
0403 90 59 9310	+	38,32
0403 90 59 9340	+	59,20
0403 90 59 9370	+	59,20
0403 90 59 9510	+	59,20
0403 90 59 9540	+	59,20
0403 90 59 9570	+	59,20
0403 90 61 9100	+	—
0403 90 61 9300	+	—
0403 90 63 9000	+	—
0403 90 69 9000	+	—
0404 90 21 9100	+	58,50
0404 90 21 9910	+	—
0404 90 21 9950	+	7,40
0404 90 23 9120	+	58,50
0404 90 23 9130	+	73,10
0404 90 23 9140	+	77,10
0404 90 23 9150	+	83,00
0404 90 23 9911	+	—
0404 90 23 9913	+	—
0404 90 23 9915	+	—
0404 90 23 9917	+	—
0404 90 23 9919	+	—
0404 90 23 9931	+	7,40
0404 90 23 9933	+	9,00
0404 90 23 9935	+	10,90
0404 90 23 9937	+	12,90
0404 90 23 9939	+	13,50
0404 90 29 9110	+	83,50
0404 90 29 9115	+	84,20
0404 90 29 9120	+	85,10
0404 90 29 9130	+	91,00
0404 90 29 9135	+	93,10
0404 90 29 9150	+	100,90
0404 90 29 9160	+	105,40
0404 90 29 9180	+	110,50
0404 90 81 9100	+	0,5850
0404 90 81 9910	+	—
0404 90 81 9950	+	0,1750
0404 90 83 9110	+	0,5850
0404 90 83 9130	+	0,7310
0404 90 83 9150	+	0,7710
0404 90 83 9170	+	0,8300
0404 90 83 9911	+	—
0404 90 83 9913	+	—
0404 90 83 9915	+	—
0404 90 83 9917	+	—
0404 90 83 9919	+	—
0404 90 83 9931	+	—
0404 90 83 9933	+	—
0404 90 83 9935	+	0,2790
0404 90 83 9937	+	0,2900
0404 90 89 9130	+	0,8350
0404 90 89 9150	+	0,9100
0404 90 89 9930	+	0,4601
0404 90 89 9950	+	0,6600
0404 90 89 9990	+	0,7522
0405 10 11 9500	+	165,85
0405 10 11 9700	+	170,00
0405 10 19 9500	+	165,85
0405 10 19 9700	+	170,00
0405 10 30 9100	+	165,85
0405 10 30 9300	+	170,00
0405 10 30 9500	+	165,85
0405 10 30 9700	+	170,00
0405 10 50 9100	+	165,85
0405 10 50 9300	+	170,00
0405 10 50 9500	+	165,85
0405 10 50 9700	+	170,00
0405 10 90 9000	+	176,22
0405 20 90 9500	+	155,49
0405 20 90 9700	+	161,71
0405 90 10 9000	+	216,00
0405 90 90 9000	+	170,00
0406 10 20 9100	+	—
0406 10 20 9230	037	—
	039	—
	097	37,68
	098	37,68
	400	—
	* * *	37,68
0406 10 20 9290	037	—
	039	—
	097	35,05
	098	35,05
	400	—
	* * *	35,05
0406 10 20 9300	037	—
	039	—
	097	15,39
	098	15,39
	400	—
	* * *	15,39

Product code	Destination (*)	Amount of refund
0406 10 20 9610	037	—
	039	—
	097	51,11
	098	51,11
	400	—
	* * *	51,11
0406 10 20 9620	037	—
	039	—
	097	51,83
	098	51,83
	400	—
	* * *	51,83
0406 10 20 9630	037	—
	039	—
	097	57,86
	098	57,86
	400	—
	* * *	57,86
0406 10 20 9640	037	—
	039	—
	097	85,03
	098	85,03
	400	—
	* * *	85,03
0406 10 20 9650	037	—
	039	—
	097	70,86
	098	70,86
	400	—
	* * *	70,86
0406 10 20 9660	+	—
0406 10 20 9830	037	—
	039	—
	097	26,28
	098	26,28
	400	—
	* * *	26,28
0406 10 20 9850	037	—
	039	—
	097	31,87
	098	31,87
	400	—
	* * *	31,87
0406 10 20 9870	+	—
0406 10 20 9900	+	—
0406 20 90 9100	+	—
0406 20 90 9913	037	—
	039	—
	097	58,77
	098	58,77
	400	23,80
	* * *	58,77
0406 20 90 9915	037	—
	039	—
	097	77,56
	098	77,56
	400	31,70
	* * *	77,56
0406 20 90 9917	037	—
	039	—
	097	82,41
	098	82,41
	400	33,70
	* * *	82,41
0406 20 90 9919	037	—
	039	—
	097	92,10
	098	92,10
	400	37,60
	* * *	92,10
0406 20 90 9990	+	—
0406 30 31 9710	037	—
	039	—
	097	17,88
	098	9,536
	400	—
	* * *	17,88
0406 30 31 9730	037	—
	039	—
	097	26,24
	098	13,99
	400	—
	* * *	26,24
0406 30 31 9910	037	—
	039	—
	097	17,88
	098	9,536
	400	—
	* * *	17,88
0406 30 31 9930	037	—
	039	—
	097	26,24
	098	13,99
	400	—
	* * *	26,24
0406 30 31 9950	037	—
	039	—
	097	38,17
	098	20,36
	400	—
	* * *	38,17
0406 30 39 9500	037	—
	039	—
	097	26,24
	098	13,99
	400	—
	* * *	26,24
0406 30 39 9700	037	—
	039	—
	097	38,17
	098	20,36
	400	—
	* * *	38,17
0406 30 39 9930	037	—
	039	—
	097	38,17
	098	20,36
	400	—
	* * *	38,17
0406 30 39 9950	037	—
	039	—
	097	43,16
	098	23,02
	400	—
	* * *	43,16
0406 30 90 9000	037	—
	039	—
	097	45,28
	098	24,15
	400	—
	* * *	45,28
0406 40 50 9000	037	—
	039	—
	097	90,00
	098	90,00
	400	—
	* * *	90,00

Product code	Destination (*)	Amount of refund
0406 40 90 9000	037	—
	039	—
	097	92,42
	098	92,42
	400	—
	* * *	92,42
0406 90 13 9000	037	—
	039	—
	097	116,37
	098	101,62
	400	45,30
	* * *	116,37
0406 90 15 9100	037	—
	039	—
	097	120,25
	098	105,01
	400	46,70
	* * *	120,25
0406 90 17 9100	037	—
	039	—
	097	120,25
	098	105,01
	400	46,70
	* * *	120,25
0406 90 21 9900	037	—
	039	—
	097	117,54
	098	102,90
	400	33,50
	* * *	117,54
0406 90 23 9900	037	—
	039	—
	097	103,92
	098	90,36
	400	—
	* * *	103,92
0406 90 25 9900	037	—
	039	—
	097	102,80
	098	89,77
	400	—
	* * *	102,80
0406 90 27 9900	037	—
	039	—
	097	93,10
	098	81,30
	400	—
	* * *	93,10
0406 90 31 9119	037	—
	039	—
	097	85,71
	098	74,72
	400	19,20
	* * *	85,71
0406 90 33 9119	037	—
	039	—
	097	85,71
	098	74,72
	400	19,20
	* * *	85,71
0406 90 33 9919	037	—
	039	—
	097	78,60
	098	68,29
	400	—
	* * *	78,60
0406 90 33 9951	037	—
	039	—
	097	78,66
	098	68,98
	400	—
	* * *	78,66
0406 90 35 9190	037	33,29
	039	33,29
	097	121,56
	098	105,71
	400	46,20
	* * *	121,56
0406 90 35 9990	037	—
	039	—
	097	121,56
	098	105,71
	400	30,20
	* * *	121,56
0406 90 37 9000	037	—
	039	—
	097	116,37
	098	101,62
	400	45,30
	* * *	116,37
0406 90 61 9000	037	47,01
	039	47,01
	097	129,64
	098	112,00
	400	43,00
	* * *	129,64
0406 90 63 9100	037	42,83
	039	42,83
	097	128,55
	098	111,41
	400	48,10
	* * *	128,55
0406 90 63 9900	037	34,22
	039	34,22
	097	124,18
	098	107,11
	400	36,80
	* * *	124,18
0406 90 69 9100	+	—
0406 90 69 9910	037	—
	039	—
	097	124,18
	098	107,11
	400	36,80
	* * *	124,18
0406 90 73 9900	037	—
	039	—
	097	106,91
	098	93,28
	400	39,60
	* * *	106,91
0406 90 75 9900	037	—
	039	—
	097	108,07
	098	93,90
	400	16,70
	* * *	108,07
0406 90 76 9300	037	—
	039	—
	097	96,98
	098	84,68
	400	—
	* * *	96,98

Product code	Destination (*)	Amount of refund
0406 90 76 9400	037	—
	039	—
	097	108,62
	098	94,85
	400	17,40
	* * *	108,62
0406 90 76 9500	037	—
	039	—
	097	102,45
	098	90,24
	400	17,40
	* * *	102,45
0406 90 78 9100	037	—
	039	—
	097	102,26
	098	87,50
	400	—
	* * *	102,26
0406 90 78 9300	037	—
	039	—
	097	105,98
	098	92,78
	400	—
	* * *	105,98
0406 90 78 9500	037	—
	039	—
	097	104,35
	098	91,91
	400	—
	* * *	104,35
0406 90 79 9900	037	—
	039	—
	097	86,27
	098	75,02
	400	—
	* * *	86,27
0406 90 81 9900	037	—
	039	—
	097	108,62
	098	94,85
	400	35,80
	* * *	108,62
0406 90 85 9910	037	33,32
	039	33,32
	097	117,90
	098	102,43
	400	44,60
	* * *	117,90
0406 90 85 9991	037	—
	039	—
	097	117,90
	098	102,43
	400	30,20
	* * *	117,90
0406 90 85 9995	037	—
	039	—
	097	108,07
	098	93,90
	400	—
	* * *	108,07
0406 90 85 9999	+	—
0406 90 86 9100	+	—
0406 90 86 9200	037	—
	039	—
	097	102,23
	098	86,17
	400	20,80
	* * *	102,23
0406 90 86 9300	037	—
	039	—
	097	103,32
	098	87,41
	400	22,80
	* * *	103,32
0406 90 86 9400	037	—
	039	—
	097	108,62
	098	92,87
	400	25,80
	* * *	108,62
0406 90 86 9900	037	—
	039	—
	097	117,90
	098	102,43
	400	30,20
	* * *	117,90
0406 90 87 9100	+	—
0406 90 87 9200	037	—
	039	—
	097	85,19
	098	71,81
	400	18,60
	* * *	85,19
0406 90 87 9300	037	—
	039	—
	097	94,89
	098	80,27
	400	21,00
	* * *	94,89
0406 90 87 9400	037	—
	039	—
	097	96,33
	098	82,36
	400	23,00
	* * *	96,33
0406 90 87 9951	037	—
	039	—
	097	106,68
	098	93,15
	400	31,80
	* * *	106,68
0406 90 87 9971	037	—
	039	—
	097	106,68
	098	93,15
	400	25,80
	* * *	106,68
0406 90 87 9972	097	45,63
	098	39,68
	400	—
	* * *	45,63

Product code	Destination (*)	Amount of refund
0406 90 87 9973	037	—
	039	—
	097	104,74
	098	91,46
	400	18,10
	* * *	104,74
0406 90 87 9974	037	—
	039	—
	097	113,19
	098	99,26
	400	18,10
	* * *	113,19
0406 90 87 9975	037	—
	039	—
	097	114,45
	098	101,25
	400	24,00
	* * *	114,45
0406 90 87 9979	037	—
	039	—
	097	103,92
	098	90,36
	400	18,10
	* * *	103,92
0406 90 88 9100	+	—
0406 90 88 9300	037	—
	039	—
	097	83,50
	098	70,90
	400	22,80
	* * *	83,50
2309 10 15 9010	+	—
2309 10 15 9100	+	—
2309 10 15 9200	+	—
2309 10 15 9300	+	—
2309 10 15 9400	+	—
2309 10 15 9500	+	—
2309 10 15 9700	+	—
2309 10 19 9010	+	—
2309 10 19 9100	+	—
2309 10 19 9200	+	—
2309 10 19 9300	+	—
2309 10 19 9400	+	—
2309 10 19 9500	+	—
2309 10 19 9600	+	—
2309 10 19 9700	+	—
2309 10 19 9800	+	—
2309 10 70 9010	+	—
2309 10 70 9100	+	13,85
2309 10 70 9200	+	18,47
2309 10 70 9300	+	23,09
2309 10 70 9500	+	27,70
2309 10 70 9600	+	32,32
2309 10 70 9700	+	36,94
2309 10 70 9800	+	40,63
2309 90 35 9010	+	—
2309 90 35 9100	+	—
2309 90 35 9200	+	—
2309 90 35 9300	+	—
2309 90 35 9400	+	—
2309 90 35 9500	+	—
2309 90 35 9700	+	—
2309 90 39 9010	+	—
2309 90 39 9100	+	—
2309 90 39 9200	+	—
2309 90 39 9300	+	—
2309 90 39 9400	+	—
2309 90 39 9500	+	—
2309 90 39 9600	+	—
2309 90 39 9700	+	—
2309 90 39 9800	+	—
2309 90 70 9010	+	—
2309 90 70 9100	+	13,85
2309 90 70 9200	+	18,47
2309 90 70 9300	+	23,09
2309 90 70 9500	+	27,70
2309 90 70 9600	+	32,32
2309 90 70 9700	+	36,94
2309 90 70 9800	+	40,63

(*) The code numbers for the destinations are those set out in the Annex to Commission Regulation (EC) No 2543/1999 (OJ L 307, 2.12.1999, p. 46).

However:

— '097' covers destination codes from 072 to 083 inclusive,

— '098' covers destination codes 055, 060, 070 and from 091 to 096 inclusive,

— '970' covers the exports referred to in Articles 36(1)(a) and (c) and 44(1)(a) and (b) of Commission Regulation (EC) No 800/1999 (OJ L 102, 17.4.1999, p. 11).

For destinations other than those indicated for each 'product code', the amount of the refund applying is indicated by ***.

Where no destination ('+') is indicated, the amount of the refund is applicable for exports to any destination other than those referred to in Article 1(2) and (3).

NB: The product codes and the footnotes are defined in Commission Regulation (EEC) No 3846/87 (OJ L 366, 24.12.1987, p. 1), as amended.