COMMISSION REGULATION (EC) No 1392/2001

of 9 July 2001

laying down detailed rules for applying Council Regulation (EEC) No 3950/92 establishing an additional levy 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 (EEC) No 3950/92 of 28 December 1992 establishing an additional levy in the milk and milk products sector [1], as last amended by Commission Regulation (EC) No 603/2001 [2], and in particular Article 11 thereof,

Whereas:

(1) In order to take account of the new provisions of Regulation (EEC) No 3950/92, as amended by Regulation (EC) No 1256/1999 [3], as well as the experience gained over the years, it is appropriate to amend and, where necessary, to simplify certain provisions of Commission Regulation (EEC) No 536/93 of 9 March 1993 laying down detailed rules on the application of the additional levy on milk and milk products [4], as last amended by Regulation (EC) No 1255/98 [5], and also certain provisions of Commission Decision 93/673/EC of 10 December 1993 fixing the flat-rate reduction to advances on the entry of agricultural expenditure in the accounts in the event of non-compliance with the provisions relating to the forwarding of the annual questionnaire on the application of the arrangements for additional levies in the milk sector introduced by Council Regulation (EEC) No 3950/92 [6]. Since these amendments are to be made, Regulation (EEC) No 536/93 should be recast in the interests of clarity, so as to include the provisions of Decision 93/673/EC.

(2) This Regulation concerns, first, the additional factors necessary for the final calculation of the levy payable by producers, secondly, the measures to ensure payment of the levy in good time and lastly, the rules on checks to ensure that the levy has been correctly collected.

(3) The characteristics of milk which are considered to be representative should be specified, and in particular the way its fat content is to be taken into account when drawing up the definitive statement of quantities delivered. That calculation is based on a reference fat content which must, like the individual reference quantity to which it is related, be that recorded on 31 March 2002. Special provisions are needed to cover cases where the reference quantity for deliveries is increased or established by converting a reference quantity for direct sales. Experience shows the need for very specific rules applicable to milk producers who are beginning production.

(4) It is necessary to make it quite clear that under no circumstances can individual downward corrections relating to the fat content of delivered milk result in avoidance of the levy payment on any quantity in excess of the guaranteed total quantity in a Member State.

(5) In order to ensure that the arrangements run smoothly, it is vital, on the one hand, to check that the data communicated by purchasers and producers is accurate and that the levy due is paid before 1 September and, on the other hand, to ensure that the burden of the levy actually falls on the producers responsible for the overrun of the national reference quantities. To that end, Member States should be made to play a greater role in the controls and penalties they are required to introduce to ensure that the levy is collected correctly. It is also necessary to specify the deadlines and number of checks needed to allow verification within a given time limit that the arrangements have been complied with by all the parties involved. Penalties are therefore needed where these basic requirements are not met.

(6) In accordance with Article 2(4) of Regulation (EEC) No 3950/92, the Commission is responsible for laying down criteria for determining which priority categories of producer can benefit from reimbursement of the levy where the Member State has decided not to fully reallocate unused quantities in its territory. A Member State may be authorised to use other criteria, in consultation with the Commission, only in the event that the criteria laid down by the Commission cannot be fully applied in that Member State.

(7) Under Regulation (EEC) No 3950/92, purchasers bear prime responsibility for the proper implementation of the arrangements. It is therefore essential that Member States approve the purchasers operating in their territory and that detailed rules be laid down for cases where purchasers fail to comply with the Regulation.

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

[1] OJ L 405, 31.12.1992, p. 1.
[2] OJ L 89, 29.3.2001, p. 18.
[3] OJ L 160, 26.6.1999, p. 73.
[4] OJ L 57, 10.3.1993, p. 12.
[5] OJ L 173, 18.6.1998, p. 14.
[6] OJ L 310, 14.12.1993, p. 44.

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

Purpose and scope

This Regulation lays down detailed rules for applying Regulation (EEC) No 3950/92 as regards calculation and payment of the levy, control measures and communications from the Member States.

CHAPTER II

CALCULATION OF THE LEVY

Article 2

Definitions and equivalences

1. For the purposes of calculating the additional levy introduced by Regulation (EEC) No 3950/92, 'quantities of milk or milk equivalent marketed' in a Member State, within the meaning of Article 2(1) of that Regulation, means all quantities of milk or milk equivalent which leave any holding in the territory of that Member State.

2. Quantities presented by producers for treatment or processing under contract shall be deemed deliveries.

Where wholly or partly skimmed milk is delivered, producers must prove to the satisfaction of the competent authority that the fat content of the milk has been used to establish the basis of any levy due. In the absence of such proof, such milk shall be treated as whole milk when the levy is calculated.

3. For other milk products marketed, the Member States shall establish the quantities of milk used in their manufacture. To that end, the equivalence formulae to be used shall be:

(a) 1 kg cream = 0,263 kg milk × % fat content of cream, expressed as mass;

(b) 1 kg butter = 22,5 kg milk;

(c) in the case of cheese and all other milk products, Member States may determine equivalences using, in particular, the dry-matter content and the fat content of the types of cheese or products concerned or fix the quantities of milk equivalent on a flat-rate basis by reference to the number of dairy cows held by the producer and an average milk yield per cow representative of the herd.

If the producer can provide proof to the satisfaction of the competent authority of the quantities actually used for the manufacture of the products concerned, the Member State shall use such proof in place of the abovementioned equivalences.

4. The target price applicable for the purpose of calculating the levy shall be that applying on the last day of the 12-month period concerned.

Article 3

Representative fat content

1. The characteristics of milk, including fat content, referred to in Article 11 of Regulation (EEC) No 3950/92 shall be those associated with the individual reference quantity available on 31 March 2002.

Where the individual reference quantity is amended after the date referred to in the first subparagraph, paragraphs 2 to 6 of this Article shall apply.

2. Where additional reference quantities are allocated from the national reserve, the representative fat content of milk shall remain unchanged.

3. Where the reference quantity for deliveries is increased or established under Article 4(2) of Regulation (EEC) No 3950/92, the representative fat content associated with the reference quantity converted into deliveries shall be 3,8 %.

However, the representative fat content of the reference quantity for deliveries shall remain unchanged if the producer provides justification therefor to the satisfaction of the competent authority.

4. Where Articles 6 and 7 and Article 8(d) and (e) of Regulation (EEC) No 3950/92 are applied, the representative fat content shall be transferred together with the reference quantity with which it is associated.

5. Where Article 8(b) or Article 8a(b) of Regulation (EEC) No 3950/92 are applied, the overall representative fat content of the reference quantities allocated or transferred shall remain unchanged in relation to that of the quantities released. To that end, the quantity of milk available for reallocation or transfer may be recalculated at a given fat content or, conversely, the representative fat content may be recalculated at a given available quantity of milk.

6. In the cases referred to in the first subparagraph of paragraph 3 and in paragraphs 4 and 5, the resulting representative fat content shall be equal to the average of the initial and transferred or converted representative contents, weighted by the initial and transferred or converted reference quantities.

7. In the case of producers whose entire reference quantity comes from the national reserve and who commenced production after 1 April 1992, the representative fat content of their milk shall be the average fat content of milk delivered during the first 12 months of production.

However, if the representative content exceeds the average national fat content of milk collected in the Member State during the 12-month reference period during which they commenced production, the following provisions shall apply:

(a) the producers concerned may not benefit from the negative correction provided for in the third subparagraph of Article 4(1) of this Regulation unless they provide supporting evidence to the contrary;

(b) where Articles 6 and 7, Article 8(b), (d) and (e) and Article 8a(b) of Regulation (EEC) No 3950/92 are applied, the representative fat content of milk associated with the transferred reference quantity shall be reduced to the abovementioned national average content.

Article 4

Comparison of fat content

1. In order to draw up for each producer the definitive statement for the purposes of the levy referred to in Article 5, the average fat content of the milk and/or milk equivalent delivered shall be compared with the producer's representative fat content.

If a positive difference is found, the quantity of milk or milk equivalent delivered shall be increased by 0,18 % per 0,1 gram of additional fat per kilogram of milk.

If a negative difference is found, the quantity of milk or milk equivalent delivered shall be reduced by 0,18 % per 0,1 gram of fat lacking per kilogram of milk.

Where the quantity of milk delivered is expressed in litres, the 0,18 % adjustment per 0,1 gram of fat content shall be multiplied by the coefficient 0,971.

2. If the quantity of milk collected in a Member State is greater than the quantity collected as corrected in accordance with paragraph l, the levy shall be payable on the difference between the quantity collected and the reference quantity for deliveries available in the Member State.

Article 5

Statement of deliveries

1. At the end of each of the periods referred to in Article 1 of Regulation (EEC) No 3950/92, purchasers shall draw up a statement for each producer showing at least the quantity and fat content of the milk and/or milk equivalent delivered by the latter during the period.

In the case of leap years, the quantity of milk or milk equivalent shall be reduced by 1/60 of the quantities delivered in February and March.

2. Before 15 May each year, purchasers shall forward to the competent authority of the Member State a summary of the producers' statements, showing at least the total quantity and the average fat content of the milk and/or milk equivalent delivered to them and, where so required by decision of the Member State, for each producer, the reference quantity and the representative fat content, the quantity corrected in accordance with Article 4(1), the sum of the individual reference quantities and the corrected quantities and the average representative fat content of those producers' production.

Where applicable, purchasers shall declare that they have received no deliveries during the period concerned.

3. Except in cases of *force majeure* duly recognised by the competent authority, purchasers who fail to comply with the time limit refered to in paragraph 2 shall be required to pay an amount equal to the levy due for a 0,01 % overrun of the quantities of milk and milk equivalent delivered to them by producers for each calendar day of delay. Where these quantities are not known because no declaration has been made, they shall be estimated by the competent authority. That amount may not be less than EUR 100 nor more than EUR 100 000.

4. Where no declaration is submitted before 1 July, the penalties provided for in Article 13(3) shall apply 30 days after the Member State has served notice, except in the cases provided for in the second subparagraph of paragraph 4 of that Article. Paragraph 3 of this Article shall continue to apply during the period of notice.

Article 6

Declarations of direct sales

1. In the case of direct sales, at the end of each of the periods referred to in Article 1 of Regulation (EEC) No 3950/92, producers shall make a declaration summarising by product the quantities of milk and/or other milk products sold directly for consumption and/or to wholesalers, cheese maturers or the retail trade.

In the case of leap years, the quantity of milk or milk equivalent shall be reduced by 1/60 of the quantities sold directly in February and March or by 1/366 of the quantities sold directly in the 12-month period concerned.

2. Before 15 May each year, producers shall forward their declarations to the competent authority of the Member State.

The Member State may require producers with reference quantities for direct sales to declare that they have not sold any milk during the period concerned, where such is the case.

3. Producers who fail to comply with the time limit referred to in paragraph 2 shall be required to a pay an amount equal to the levy due for a 0,01 % overrun of their reference quantity for direct sales for each calendar day of delay. However, that amount may not be less than EUR 100 nor more than EUR 1 000.

Where the national reference quantity for direct sales has also been overrun, producers who have overrun their reference quantity shall also be liable to the levy on the full excess quantity and may not benefit from any reallocation of unused reference quantities as provided for in the second subparagraph of Article 2(1) of Regulation (EEC) No 3950/92.

Where producers submit incorrect declarations, the Member State shall require them to pay an amount in proportion to the quantity of milk concerned and the seriousness of the irregularity, up to a maximum amount equal to the theoretical levy applicable to the quantity of milk resulting once the correction is applied.

4. Where no declaration is submitted before 1 July, the second paragraph of Article 5 of Regulation (EEC) No 3950/92 shall apply to the reference quantity for direct sales of the producer concerned 30 days after the Member State has served notice. The first subparagraph of paragraph 3 of this Article shall continue to apply during the period of notice.

5. The penalties referred to in paragraphs 3 and 4 shall not be applied where the Member State recognises a case of *force majeure* or establishes that the irregularity was not committed deliberately or as a result of serious negligence, or where the irregularity is negligible in terms of its impact on the functioning of the arrangements or the effectiveness of the checks.

CHAPTER III

PAYMENT OF THE LEVY

Article 7

Notification of the levy

The competent authority shall notify or confirm to purchasers and, in the case of direct sales, producers, the levies payable by them after reallocating, or not, by decision of the Member State, all or part of the unused reference quantities either directly to the producers concerned or, as the case may be, to purchasers with a view to their subsequent allocation among the producers concerned.

Article 8

Time limit for payment

1. Before 1 September each year, purchasers and, in the case of direct sales, producers liable for levies shall pay the competent authority the amount due in accordance with rules laid down by the Member State.

2. Where the time limit for payment is not complied with, the sums due shall bear interest annually at the three-month reference rates applicable on 1 September each year, fixed for each Member State in accordance with Annex II, plus one percentage point.

The interest referred to in the first subparagaph shall be credited to the European Agricultural Guidance and Guarantee Fund (EAGGF) Guarantee Section.

3. The Member States shall take any additional measures necessary to ensure payment of levies due to the Community within the time limit laid down in accordance with Article 7(1) of Commission Regulation (EC) No 296/96 [1].

4. Where the set of documents referred to in Article 3(5) of Regulation (EC) No 296/96, which the Member States transmit to the Commission each month, shows that this time limit has not been met, the Commission shall reduce advances on entry in the accounts of agricultural expenditure in proportion to the amount due or an estimate thereof.

Article 9

Criteria for redistributing the excess levy

1. Where appropriate, Member States shall determine the priority categories of producers as referred to in Article 2(4) of Regulation (EEC) No 3950/92, on the basis of one or more of the following objective criteria, in order of priority:

(a) formal acknowledgment by the competent authority of the Member State that all or part of the levy has been wrongly charged;

(b) the geographical location of the holding, and primarily mountain areas as referred to in Article 18 of Council Regulation (EC) No 1257/1999 [2];

(c) the maximum stocking density on the holding for the purposes of extensive livestock production;

(d) the amount by which the individual reference quantity is exceeded;

(e) the producer's reference quantity.

2. Where the financial resources available for a given period are not used up after the criteria set out in paragraph 1 have been applied, the Member State shall adopt other objective criteria after consulting the Commission.

CHAPTER IV

NATIONAL RESERVE

Article 10

Inclusion in the national reserve

Reference quantities not, or no longer, allocated to individuals shall be included in the national reserve referred to in Article 5 of Regulation (EEC) No 3950/92. Reference quantities for deliveries and those for direct sales shall be recorded separately.

[1] OJ L 39, 17.2.1996, p. 5.
[2] OJ L 160, 26.6.1999, p. 80.

CHAPTER V

CONTROLS

Article 11

Checking by the Member States

1. Member States shall take all the measures necessary to ensure that the levy on quantities of milk and milk equivalent marketed in excess of any of the quantities referred to in Article 3 of Regulation (EEC) No 3950/92 is correctly charged and, in the case of deliveries, that it falls on the producers concerned.

2. The Member States shall take any further measures necessary to:

(a) verify cases of total or partial abandonment of milk production and/or reference quantities in accordance with Article 8(a) of Regulation (EEC) No 3950/92 where the relevant provisions thereof are applied;

(b) ensure that the parties concerned are aware of the criminal and administrative penalties to which they are liable if they fail to comply with Regulation (EEC) No 3950/92 or with this Regulation.

3. Member States shall physically verify the accuracy of the accounting with regard to the quantities of milk and milk equivalent marketed and, to that end, shall check milk transport during collection at farms and shall, in particular, check:

(a) at purchasers' premises, the statements and declarations referred to in Article 5(2), the credibility of the records of stocks and deliveries referred to in Article 14(2) and (3) in the light of the commercial documents and other documents showing how the collected milk and milk equivalent have been used;

(b) at the premises of producers making direct sales, the credibility of the declaration referred to in Article 6(1), and of the stock records referred to in Article 14(5).

Article 12

Number and frequency of checks

1. The checks provided for in Article 11(3) shall be organised by the Member States on the basis of a risk analysis which takes account, in particular, of declarations of non-activity and instances where the statements referred to in Articles 5(2) and 6(2) were not sent.

2. For each period as referred to in Article 1 of Regulation (EEC) No 3950/92, checks shall be completed no later than 21 months after the end of the period concerned. These checks may not cover less than:

(a) 40 % of the quantity of milk declared for the period concerned, in the case of Article 11(3)(a);

(b) 5 % of the number of producers concerned, in the case of Article 11(3)(b).

Checks shall be deemed to have been completed once the corresponding inspection report is available.

Each purchaser shall be inspected at least once every five years.

Article 13

Approval of purchasers

1. To be able to operate in the territory of a Member State, purchasers must be approved by that Member State.

2. Without prejudice to stricter rules laid down by the Member State concerned, purchasers shall be approved only where they:

(a) provide proof of their status as dealers under national provisions;

(b) have premises in the Member State concerned where the stock records, registers and other documents referred to in Article 14(2) can be consulted by the competent authority;

(c) undertake to keep up to date the above stock records, registers and the other documents referred to in Article 14(2);

(d) undertake to forward the statements and declarations provided for in Article 5(2) to the competent authority of the Member State concerned at least once a year.

3. Without prejudice to the penalties laid down now or in the future by the Member State concerned, approval shall be withdrawn where the conditions laid down in paragraph 2(a) and (b) are no longer met. Where it is found that a purchaser has forwarded an incorrect statement or declaration, or has failed to comply with the undertaking referred to in paragraph 2(c) or has repeatedly failed to comply with any other obligation imposed under Regulation (EEC) No 3950/92, this Regulation or the relevant national rules, the Member State shall either withdraw approval or require payment of an amount in proportion to the volume of milk involved and the seriousness of the irregularity.

4. Approval may be reinstated at the request of the purchaser after a period of at least six months, provided that a further thorough inspection gives satisfactory results.

The penalties referred to in paragraph 3 shall not be imposed where the Member State recognises a case of *force majeure* or establishes that the irregularity was not committed deliberately or as a result of serious negligence, or where the irregularity is negligible in terms of the functioning of the arrangements or the effectiveness of the checks.

Article 14

Obligations of purchasers and producers

1. Producers shall be required to ensure that purchasers to whom they deliver are approved. The Member States may lay down penalties where deliveries are made to non-approved purchasers.

2. Purchasers shall keep available for the competent authority of the Member State, for at least three years from the end of the year in which the documents are drawn up, stock records per 12-month period with details of the name and address of each producer, the information provided for in Article 5(2), entered every month or four-week period in the, case of quantities delivered and annually in the case of the other data, together with the commercial documents, correspondence and other information referred to in Council Regulation (EEC) No 4045/89 [1], permitting such stock records to be verified.

3. Purchasers shall be responsible for recording under the additional levy arrangements all quantities of milk and/or other milk products delivered to them; to that end they shall keep available for the competent authority, for at least three years from the end of the year in which the documents are drawn up, the list of purchasers and undertakings treating or processing milk and/or other milk products supplying them with milk or, other milk products and, for each month, the quantities delivered by each supplier.

4. On collection at holdings, milk and/or other milk products shall be accompanied by a document identifying the delivery. In addition, purchasers shall keep a record of each individual delivery for at least three years from the end of the year in which the record is drawn up.

5. Producers making direct sales shall keep available for the competent authority of the Member State, for at least three years from the end of the year in which the documents are drawn up, stock records drawn up by 12-month period and giving details, per month and per product, of the quantities of milk and/or milk products sold directly for consumption and/or to wholesalers, cheese maturers or the retail trade, together with registers of livestock held on holdings and used for milk production, in accordance with Article 7 of European Parliament and Council Regulation (EC) No 1760/2000 [2], and supporting documents enabling such stock records to be verified.

CHAPTER VI

COMMUNICATIONS AND FINAL PROVISIONS

Article 15

Communications

1. Member States shall notify the Commission of:

(a) measures adopted to apply Regulation (EEC) No 3950/92 and this Regulation, and any amendments thereto, within one month following their adoption;

(b) their duly reasoned decisions where recourse is had to Article 6(2) of Regulation (EEC) No 3950/92;

(c) before 1 March each year, the quantities transferred in accordance with the second subparagraph of Article 4(2) of Regulation (EEC) No 3950/92;

(d) the results and information necessary to evaluate measures implemented under Article 8(a) and (b) of Regulation (EEC) No 3950/92;

(e) before 1 September each year, the duly completed questionnaire as set out in Annex I;

(f) the method(s) used for the purposes of this Regulation to measure mass or, where applicable, to convert volume into mass, the reasoning behind the coefficients selected, and the exact circumstances in which they apply, together with any subsequent amendments thereto.

2. Where the provisions relating to the questionnaire referred to in paragraph 1(e) are not complied with, the Commission shall withhold a flat-rate amount, under Article 14 of Council Regulation (EC) No 2040/2000 [3], from advances on the entry in the accounts of the agricultural expenditure of the Member States. That amount shall be equal to a percentage of the levy payable for a theoretical overrun of the overall reference quantity concerned calculated as follows:

(a) where the questionnaire is not forwarded by 1 September or if data essential for calculating the levy are missing, the percentage shall be 0,01 % for each week of delay;

(b) if a discrepancy of more than 10 % is found between the sum of the quantities delivered or sold directly as notified in the updates provided for in paragraph 3 and those given in the initial response to the questionnaire, the percentage shall be 0,1 %.

3. Where the information required by the questionnaire referred to in paragraph 1(e) changes, in particular as a result of the checks provided for in Article 11, an update of the questionnaire shall be communicated to the Commission before 1 December, 1 March, 1 June and 1 September each year.

Article 16

Repeals

1. Regulation (EEC) No 536/93 and Decision 93/673/EC are hereby repealed.

2. References to Regulation (EEC) No 536/93 shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex III.

Article 17

Entry into force

This Regulation shall enter into force on 31 March 2002.

[1] OJ L 388, 30.12.1989, p. 18.
[2] OJ L 204, 11.8.2000, p. 1.
[3] OJ L 244, 29.9.2000, p. 27.

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

Done at Brussels, 9 July 2001.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX I

Annual questionnaire on the application of the arrangements on additional levies on milk and milk products introduced by Regulation (EC) No 3950/92

PERIOD OF APPLICATION: MEMBER STATE:

1. **Deliveries**

1.1. Number of approved purchasers:

of which groups of purchasers:

1.2. Sum of individual reference quantities allocated for deliveries before the quantities under 1.4 are into account (kg):

1.3. Numbers of producers who have made deliveries:

of which producers with reference quantities in direct sales also:

1.4. Number of temporary conversions of the reference quantities requested pursuant to Article 4(2) of Regulation (EEC) No 3950/92:

— deliveries into direct sales and quantities concerned (kg):
— direct sales into deliveries and quantities concerned (kg):

1.5. Average representative fat content (g/kg):

1.6. Quantity of deliveries of milk and milk equivalent (kg):

of which milk products in milk equivalent (kg):

1.7. Average real fat content of deliveries (g/kg):

1.8. Adjustment of deliveries to representative fat content (kg):

1.9. Number of temporary transfers of reference quantities recorded at 31 March and quantities concerned (kg):

1.10. Unused reference quantities before possible reallocation (kg):

1.11. Number of producers benefiting under Article 2(4) of Regulation (EEC) No 3950/92:

— amounts redistributed (national currency):
— amounts allocated to finance measures under Article 8(a) of Regulation (EEC) No 3950/92 (national currency):

2. **Direct sales**

2.1. Sum of individual reference quantities allocated for direct sales before the quantities under 1.4 are taken into account (kg):

2.2. Number of producers:

2.3. Quantities of milk and milk equivalent sold directly (kg):

of which milk products in milk equivalent (kg):

of which — cream and butter:
— cheese:
— yoghurt:
— other:

2.4. Unused reference quantities before possible reallocation (kg):

2.5. Number of producers benefiting under Article 2(4) of Regulation (EEC) No 3950/92:

— amounts redistributed (national currency):
— amounts allocated to finance measures under Article 8(a) of Regulation (EEC) No 3950/92 (national currency):

ANNEX II

Reference interest rates referred to in Article 8(2)

1. For Member States in the euro area:
   Euro interbank borrowing offered rate (Euribor)

2. For Denmark:
   Copenhagen interbank borrowing offered rate (Cibor)

3. For Sweden:
   Stockholm interbank borrowing offered rate (Stibor)

4. For the United Kingdom:
   London interbank borrowing offered rate (Libor).

ANNEX III

Correlation table

This Regulation	Regulation (EEC) No 536/93
Article 1: Purpose and scope	—
Article 2: Definitions and equivalences	Article 1
Article 3: Representative fat content	Article 2(1)
Article 4: Comparison of fat content	Article 2(2)
Article 5: Statement of deliveries	Article 3(1) and (2)
Article 6: Declarations of direct sales	Article 4(1) and (2)
Article 7: Notification of the levy	Article 3(3) and Article 4(3)
Article 8: Time limit for payment	Article 3(4), Article 4(4) and Article 5(2)
Article 9: Criteria for redistributing the excess levy	Article 5(1)
Article 10: Inclusion in the national reserve	Article 6
Article 11: Checking by the Member States	Article 7(1), (2) and (3)
Article 12: Number and frequency of checks	Article 7(3)
Article 13: Approval of purchasers	Article 7(1)(a)
Article 14: Obligations of purchasers and producers	Article 7(1)(b), (c), (d), (e) and (f)
Article 15: Communications	Article 8
Article 16: Repeals	Article 9
Article 17: Entry into force	—
Annex I: Annual questionnaire	Annex
Annex II: Reference interest rates	—
Annex III: Correlation table	—