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COMMISSION REGULATION (EC) No 884/2006

of 21 June 2006

laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States

(OJ L 171, 23.6.2006, p. 35)

Amended by:

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		No	page	date
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laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section ([1]), and in particular Article 9 thereof,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ([2]), and in particular Article 42 thereof,

Whereas:

(1) Intervention measures to regulate agricultural markets under Article 3(1)(b) of Regulation (EC) No 1290/2005 are financed by the Community under the terms of the sectoral agricultural legislation. As regards intervention measures in the form of public storage, under Article 4 of Regulation (EEC) No 1883/78 the amount to be financed by the Community is determined by the annual accounts drawn up by the paying agencies. That Regulation also laid down the rules and conditions governing these accounts. Following the creation, by Regulation (EC) No 1290/2005, of the European Agricultural Guarantee Fund (EAGF), which has replaced the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, the corresponding detailed implementing rules should be laid down.

(2) Intervention measures in the form of public storage may be financed only if the related expenditure is incurred by the paying agencies designated by the Member States in accordance with Article 10 of Regulation (EC) No 1290/2005. However, performance of tasks relating, in particular, to the administration and checking of intervention measures, with the exception of payment of aid, may be delegated in accordance with the second subparagraph of Article 6(1) of that Regulation. It should also be possible for several paying agencies to perform these tasks. It should also be laid down that the management of certain public storage measures may be entrusted to third parties, whether public or private bodies, under the responsibility of the paying agency. It is therefore appropriate to specify the scope of the responsibility of the paying agencies in this context, specify their obligations and determine under what conditions and according to which rules the management of certain public storage measures may be entrusted to third parties, whether public or private bodies. In this case, it should be stipulated that the bodies concerned must act under contract on the basis of general obligations and principles defined in this Regulation.

([1]) OJ L 216, 5.8.1978, p. 1. Regulation as last amended by Regulation (EC) No 695/2005 (OJ L 114, 4.5.2005, p. 1).

([2]) OJ L 209, 11.8.2005, p. 1. Regulation as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

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(3) Expenditure on intervention measures in the form of public storage may vary substantially. It is therefore necessary to specify for each category of operation which expenditure is eligible for Community financing and, in particular, under what terms that expenditure can be covered, by laying down eligibility conditions and the methods for calculating eligible expenditure. In this connection, it should be specified when such expenditure is to be booked on the basis of the elements actually recorded by the paying agencies or on the basis of standard amounts established by the Commission.

(4) So that Member States outside the euro zone can consolidate their expenditure and costs in their national currency and in euro in a harmonised fashion, the terms under which public storage operations are recorded in their accounts and the exchange rate applicable should be specified.

(5) In view of the very different types of measures concerned and the absence of homogeneous operative events, for the purposes of determining the amount of Community financing for expenditure on public storage, a single operative event should be established, on the basis of the accounts drawn up and kept by the paying agencies to which the various items of expenditure and revenue recorded by the paying agencies are debited and credited.

(6) Under Article 6 of Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD [1], in order to have their public storage expenditure reimbursed, the paying agencies are required to include in their declarations of expenditure the values and amounts booked during the month following the month to which the public storage operations relate. In order to ensure that this procedure runs smoothly, it is necessary to specify how the information needed to calculate costs and expenditure is to be notified to the Commission.

(7) Public intervention stock accounting must make it possible to determine the amount of Community financing and, at the same time, the situation of intervention stocks. To this end, the paying agencies should be required to keep separate stock records and financial accounts, containing the elements needed to monitor stocks and ensure the financial management of expenditure and revenue generated by public storage intervention measures.

(8) The paying agencies are required to enter in the accounts elements relating to quantities, values and certain averages. However, certain operations and expenditure should not be entered in the accounts, because of certain circumstances, or should be booked in accordance with specific rules. In order to avoid different treatment and to protect the Community's financial interests, such cases and circumstances should be specified, as should the arrangements for entering them in the accounts.

(9) The date on which the different elements of expenditure and revenue resulting from public intervention storage measures are to be entered in the accounts depends on the type of operation and can be determined under the applicable sectoral agricultural legislation. In this context, a general rule is needed stipulating that the different elements are to be entered in the accounts on the date on which the physical operation resulting from the intervention measure takes place, and specifying the special cases to be taken into consideration.

[1] See page 1 of this Official Journal.

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(10) By virtue of their general responsibility, the paying agencies have to check stocks of products in intervention storage regularly and periodically. In order to ensure that all paying agencies fulfil this obligation in a uniform fashion, the intervals at which the checks are to be carried out and general principles applicable to checks and to stock-taking operations should be laid down.

(11) The valuation of public storage operations also depends on the type of operations and can be determined under the applicable sectoral agricultural legislation. A general rule should therefore be established providing that the value of the quantities bought in and sold is to be equal to the sum of the payments and receipts made or to be made for physical operations, together with specific rules and special cases to be taken into consideration.

(12) The form and content of the documents to be transmitted for the purposes of intervention measures involving public storage, and the conditions and arrangements applicable to the transmission and keeping of these documents by Member States, should be established. To ensure consistency with the rules laid down in the other areas affected by the financing of the common agricultural policy, the notifications and exchanges of information provided for in this Regulation should take place in accordance with Article 18 of Regulation (EC) No 883/2006.

(13) The measures in this Regulation replace those laid down in Commission Regulation (EEC) No 411/88 of 12 February 1988 on the method and the rate of interest to be used for calculating the costs of financing intervention measures comprising buying-in, storage and disposal [1], Commission Regulation (EEC) No 1643/89 of 12 June 1989 defining the standard amounts to be used for financing material operations arising from the public storage of agricultural products [2] and Commission Regulation (EEC) No 2734/89 of 8 September 1989 on the factors to be taken into consideration for determining expenditure pursuant to Article 37 (2) of Regulation (EEC) No 822/87 to be financed by the EAGGF Guarantee Section [3], Council Regulation (EEC) No 3492/90 of 27 November 1990 laying down the factors to be taken into consideration in the annual accounts for the financing of intervention measures in the form of public storage by the European Agricultural Guidance and Guarantee Fund, Guarantee Section [4], Commission Regulation (EEC) No 3597/90 of 12 December 1990 on the accounting rules for intervention measures involving the buying-in, storage and sale of agricultural products by intervention agencies [5] and Commission Regulation (EEC) No 147/91 of 22 January 1991 defining and fixing the tolerances for quantity losses of agricultural products in public intervention storage [6], and Commission Regulation (EC) No 2148/96 of 8 November 1996 laying down rules for evaluating and monitoring public intervention stocks of agricultural products [7].

(14) Regulations (EEC) No 411/88, (EEC) No 1643/89, (EEC) No 2734/89, (EEC) No 3492/90, (EEC) No 3597/90, (EEC) No 147/91 and (EC) No 2148/96 should therefore be repealed.

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[1] OJ L 40, 13.2.1988, p. 25. Regulation as last amended by Regulation (EC) No 956/2005 (OJ L 164, 24.6.2005, p. 8).
[2] OJ L 162, 13.6.1989, p. 12. Regulation as amended by Regulation (EC) No 269/91 (OJ L 28, 2.2.1991, p. 22).
[3] OJ L 263, 9.9.1989, p. 16.
[4] OJ L 337, 4.12.1990, p. 3.
[5] OJ L 350, 14.12.1990, p. 43. Regulation as last amended by Regulation (EC) No 1392/97 (OJ L 190, 19.7.1997, p. 22).
[6] OJ L 17, 23.1.1991, p. 9. Regulation as amended by Regulation (EC) No 652/92 (OJ L 70, 17.3.1992, p. 5).
[7] OJ L 288, 9.11.1996, p. 6. Regulation as amended by Regulation (EC) No 808/1999 (OJ L 102, 17.4.1999, p. 70).

▼B

(15) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

INTERVENTION MEASURES TAKING THE FORM OF PUBLIC STORAGE OPERATIONS

Article 1

Subject matter

This Regulation determines the conditions and rules applicable to the financing by the European Agricultural Guarantee Fund (EAGF) of expenditure on intervention measures related to public storage, to the management and control of corresponding operations by the paying agencies referred to in Article 6 of Regulation (EC) No 1290/2005, to the booking of the corresponding expenditure and revenue of the EAGF, and to the notification to the Commission of the relevant information and documents.

Article 2

Responsibility and obligations of the paying agency

1. The paying agencies shall manage and ensure control of the operations linked to intervention measures relating to public storage for which they are responsible, under the terms laid down in Annex I and, where appropriate, in the sectoral agricultural legislation, in particular on the basis of the minimum checking rates fixed in that Annex.

They may delegate their powers in this connection to intervention agencies which meet the terms of approval laid down in point 1.C of Annex I to Commission Regulation (EC) No 885/2006 ([1]) or act through other paying agencies.

2. The paying agencies or intervention agencies may, without prejudice to their overall responsibility in the field of public storage:

(a) entrust the management of certain public storage measures to natural or legal persons storing bought-in agricultural products, hereinafter called ‘storers’. In such cases, such management shall be carried out under storage contracts on the basis of the obligations and general principles set out in Annex II;

(b) mandate natural or legal persons to carry out certain specific tasks laid down by the sectoral legislation.

3. The obligations of paying agencies with regard to public storage shall be, in particular, as follows:

(a) to keep stock accounts and financial accounts for each product covered by an intervention measure involving public storage, based on the operations they carry out from 1 October of one year to 30 September of the following year, this period hereinafter being referred to as an ‘accounting year’;

(b) to keep an up-to-date list of the storers with whom they have concluded public storage contracts. This list shall contain references allowing the exact identification of all storage points, their capacity, the number of warehouses, cold stores and silos, and drawings and diagrams thereof;

([1]) See page 90 of this Official Journal.

▼B

(c) to make available to the Commission the standard contracts used for public storage, the rules laid down for the taking over of products, their storage and removal from the storehouses of the storers, and the rules applicable to the liability of storers;

(d) to keep centralised, computerised stock accounts of all stocks, covering all storage places, all products and all the quantities and qualities of the different products, specifying in each case the weight (net and gross, where applicable) or the volume;

(e) to perform all operations relating to the storage, conservation, transport or transfer of intervention products in accordance with Community and national legislation, without prejudice to the responsibility of the purchasers, the other paying agencies involved in an operation and any other persons acting on instruction in this connection;

(f) to conduct checks on places where intervention stocks are held, throughout the year. These checks shall be carried out at irregular intervals and without prior warning. However, provided that the purpose of the control is not jeopardised, advance notice may be given, strictly limited to the minimum time period necessary. Such notice shall not exceed 24 hours, except in duly justified cases;

(g) to conduct an annual stocktaking in accordance with Article 8.

Where, in a Member State, management of the public storage accounts for one or more products is carried out by more than one paying agency, the stock accounts and financial accounts referred to in points (a) and (d) shall be consolidated at Member State level before the corresponding information is notified to the Commission.

4. The paying agencies shall take all the necessary steps to ensure:

(a) that products covered by Community intervention measures are properly conserved. They shall check the quality of stored products at least once a year;

(b) the integrity of intervention stocks.

5. The paying agencies shall inform the Commission forthwith

(a) of cases where extending the storage period of a product is likely to result in its deterioration;

(b) of quantitative losses or deterioration of the product due to natural disasters.

When situations referred to in points (a) and (b) of the first subparagraph are brought to the attention of the Commission, the appropriate decision shall be adopted:

(a) as regards the situations referred to in point (a) of the first subparagraph, in accordance with the procedure referred to in Article 25(2) of Council Regulation (EC) No 1784/2003 ([1]) or, as the case may be, in accordance with the procedure provided for in the corresponding Article of other regulations on the common organisation of agricultural markets;

(b) as regards the situations referred to in point (b) of the first subparagraph, in accordance with the procedure referred to in Article 41(2) of Regulation (EC) No 1290/2005.

6. The paying agencies shall bear any financial consequences of poor conservation of products covered by Community intervention measures, in particular those resulting from unsuitable storage methods. Without prejudice to any recourse against the storer, they shall bear financial responsibility for failure to comply with their undertakings or obligations.

([1]) OJ L 270, 21.10.2003, p. 78.

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7. The paying agencies shall make the public storage accounts and all documents, contracts and files drawn up or received in the context of intervention operations permanently available to Commission agents or persons mandated by the Commission, either electronically or at the premises of the paying agencies.

8. The paying agencies shall transmit:

(a) at the Commission's request, the documents and information referred to in paragraph 7 and the additional national administrative provisions adopted for the application and management of intervention measures;

(b) at the intervals provided for in Article 4(1) of Regulation (EC) No 883/2006, the information on public storage, on the basis of the models in Annex III to this Regulation.

Article 3

Intervention measures in the form of public storage

Intervention measures in the form of public storage may comprise buying-in, storage, transport and transfer of stocks, and the sale and disposal by other means of agricultural products under the terms laid down by the applicable sectoral agricultural legislation and by this Regulation.

Article 4

Financing of intervention expenditure incurred in the context of public storage operations

1. In the context of the public storage operations referred to in Article 3, the EAGF shall finance the following expenditure under the heading of intervention, provided the corresponding expenditure has not been fixed under the applicable sectoral agricultural legislation:

(a) the financing costs for funds mobilised by the Member States to buy in products, in accordance with the calculation methods set out in Annex IV;

(b) expenditure on physical operations relating to buying-in, sale or other forms of transfer of products (entry, storage and removal of products under public storage schemes), as referred to in Annex V, based on uniform standard amounts for the Community, calculated in accordance with the methods set out in Annex VI;

(c) expenditure on physical operations not necessarily connected with buying-in, sale or other forms of transfer of products, on the basis of standard amounts or non-standard amounts in accordance with the provisions laid down by the Commission under the sectoral agricultural legislation relating to the products concerned and Annex VII;

(d) depreciation of stored products, in accordance with the calculation methods set out in Annex VIII;

(e) the differences (gains and losses) between the accounting value and the price of disposal of the products, or differences resulting from other factors.

2. In the case of Member States outside the euro zone, without prejudice to the specific rules and operative events provided for in the Annexes to this Regulation or in agricultural legislation, in particular Article 3(1) and Article 5(1) of Commission Regulation (EC) No 2808/98 ([1]), expenditure as referred to in paragraph 1(b) and (c)

([1]) OJ L 349, 24.12.1998, p. 36.

▼B

of this Article calculated on the basis of amounts fixed in euro and expenditure or revenue incurred in national currency under this Regulation shall be converted, as the case may be, into national currency or into euro on the basis of the last exchange rate established by the European Central Bank before the accounting year during which the operations are recorded in the accounts of the paying agency. That exchange rate shall also apply to bookings relating to the different specific cases referred to in Article 7(1) of this Regulation.

However, for the 2007 accounting year, the Member States referred to in the second subparagraph of Article 2(2) of Regulation (EC) No 883/2006 shall apply the exchange rates referred to in Article 13 of this Regulation.

CHAPTER 2

ACCOUNTING FOR PUBLIC STORAGE OPERATIONS

Article 5

Content of the public storage accounts to be kept by the paying agencies

1. The stock accounts provided for in Article 2(3)(a) shall contain the following categories of elements, shown separately:

(a) the quantities of products recorded on entry into and removal from storage, with or without physical movement;

(b) the quantities used for free distribution to the most deprived persons under Council Regulation (EEC) No 3730/87 ([1]), and accounted for under Article 5 of Commission Regulation (EEC) No 3149/92 ([2]), distinguishing those which are the subject of a transfer to another Member State;

(c) quantities taken as samples, distinguishing samples taken by purchasers;

(d) the quantities which, after checking by visual examination in the context of the annual stock-taking or during the inspection after taking into intervention, may no longer be repackaged and are the subject of direct sales;

(e) quantities missing, for identifiable or unidentifiable reasons, including those corresponding to the legal tolerance limits;

(f) quantities which have deteriorated;

(g) surplus quantities;

(h) missing quantities exceeding the tolerance limits;

(i) quantities which have entered into storage and been found not to meet the requirements and for which taking-over has therefore been refused;

(j) net quantities in storage at the end of each month or accounting year, which are carried forward to the next month or accounting year.

2. The financial accounts provided for in Article 2(3)(a) shall contain:

(a) the value of the quantities referred to in paragraph 1(a) of this Article, showing separately the value of the quantities bought in and of the quantities sold;

([1]) OJ L 352, 15.12.1987, p. 1.
([2]) OJ L 313, 30.10.1992, p. 50.

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(b) the book value of the quantities used or taken into account under the free distribution arrangements referred to in paragraph 1(b) of this Article;

(c) the financing costs referred to in Article 4(1)(a);

(d) expenditure on physical operations as referred to in Article 4(1)(b) and (c);

(e) amounts resulting from depreciation as referred to in Article 4(1)(d);

(f) the amounts collected or recovered from sellers, purchasers and storers other than those referred to in Article 11(2);

(g) the amount from direct sales carried out after the annual stock-taking or following checks after products are taken into intervention storage;

(h) losses and gains on removals of products, taking account of depreciation as referred to in point (e) of this paragraph;

(i) other debits and credits, in particular those corresponding to the quantities referred to in paragraph 1(c) to (g) of this Article;

(j) the average book value, expressed per tonne or per hectolitre, as the case may be.

Article 6

Accounting

1. The elements referred to in Article 5 shall be booked for the quantities, values, amounts and averages actually recorded by the paying agencies or for the values and amounts calculated on the basis of the standard amounts established by the Commission.

2. The records and calculations referred to in paragraph 1 shall be made subject to the application of the following rules:

(a) the removal costs relating to quantities for which quantitative losses or deterioration have been recorded, in accordance with the rules laid down in Annexes X and XII, shall be entered in the accounts only for the quantities actually sold and removed from storage;

(b) quantities recorded as missing on transfer between Member States shall not be deemed to have entered storage in the Member State of destination and shall not be covered by standard entry costs;

(c) the standard entry and removal costs fixed for transport and transfer shall be entered in the accounts if those costs are not considered, under the Community rules, to be an integral part of the transport costs;

(d) unless specific Community rules provide otherwise, amounts accruing from sales of products which have deteriorated and any other amounts received in this context shall not be entered in the EAGF account records;

(e) any surplus quantities recorded shall be entered in the accounts as a negative amount, in the missing quantities in the stock situation and movements. These quantities shall be included when determining the quantities exceeding the tolerance limit;

(f) samples other than those taken by purchasers shall be entered in the accounts in accordance with point 2(a) of Annex XII.

3. Corrections made by the Commission, as regards the elements referred to in Article 5 for the current accounting year, shall be notified to the Committee on the Agricultural Funds. They may be notified to the Member States on the occasion of a monthly payment decision or, failing that, at the time of the decision on the clearance of

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accounts. They shall be entered in the accounts by the paying agencies under the terms of that decision.

Article 7

Dates for entering expenditure and revenue and product movements in the accounts

1. The various items of expenditure and revenue shall be entered in the accounts on the date on which the physical operation under the intervention measure takes place.

However, the following dates shall apply in the cases set out below:

(a) the date on which the storage contract referred to in Article 9(2) of Commission Regulation (EC) No 1262/2001 ([1]) takes effect, in the case of white sugar and raw sugar, for quantities taken over under a storage contract between the party making the offer and the paying agency signed prior to transfer of the stocks;

(b) the date of receipt, in the case of amounts received or recovered, as referred to in Article 5(2)(f) and (g);

(c) the date of actual payment of costs relating to physical operations, where such costs are not covered by standard amounts.

2. The various elements relating to the physical movement of products and the management of stocks shall be entered in the accounts on the date on which the physical operation under the intervention measure takes place.

However, the following dates shall apply in the cases set out below:

(a) the date of taking-over of products by the paying agency, in accordance with the regulation on the common organisation of the market in the product concerned, for quantities entering public storage without any change in the place of storage;

(b) the date of the finding as to the facts in the case of missing or deteriorated and surplus quantities;

(c) the date of actual removal from storage, in the case of direct sales of products remaining in storage which can no longer be repackaged after visual examination in the context of the annual stock-taking or during the inspection after taking into intervention,

(d) at the end of the accounting year, for any losses exceeding the tolerance limit.

Article 8

Inventory

1. During each accounting year, the paying agencies shall draw up an inventory for each product which has been the subject of Community intervention.

They shall compare the results of the inventory with the accounting data. Any differences in quantities found, and the amounts resulting from differences in quality found during checks, shall be accounted for in accordance with Article 9(1)(b) and (c).

2. Missing quantities resulting from normal storage operations shall be subject to the tolerance limits set out in Annex XI and shall be equal to the difference between the theoretical stock shown by the accounts inventory, on the one hand, and the actual physical stock as established on the basis of the inventory provided for in paragraph 1 or the stock

([1]) OJ L 178, 30.6.2001, p. 48.

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shown as remaining on the books after the physical stock of a store has been exhausted, on the other.

CHAPTER 3

VALUATION OF ACCOUNTS

Article 9

Valuation of public storage operations

1. The value of the quantities bought in and sold shall be equal to the sum of the payments or receipts made or to be made for physical operations, except in the case of specific provisions referred to in this Article and subject to:

(a) Annex IX, for distillation products (mixed alcohol),

(b) Annex X, for missing quantities,

(c) Annex XII, for deteriorated or destroyed products,

(d) Annex XIII, for products which have entered storage but taking-over of which has been refused.

2. The value of the quantities bought in shall be determined for the quantities of products entering storage, on the basis of the intervention price, taking account of increases, premiums, reductions, percentages and coefficients applicable to the intervention price at the time of purchase in accordance with the criteria laid down in the sectoral agricultural legislation.

However, in the cases and situations referred to in Annex X and points 2(a) and (c) of Annex XII, increases, premiums, reductions, percentages and coefficients shall not be taken into consideration.

3. The costs paid or charged when products are bought in for the physical operations referred to in Article 4(1)(c), in accordance with Community rules, shall be entered in the accounts as expenditure or revenue relating to technical costs, separately from the buying-in price.

4. In the financial accounts referred to in Article 5(2), quantities in storage at the end of the accounting year and to be carried forward to the next accounting year shall be valued at their average book value (carryover value), as determined by the monthly account of the last month of the accounting year.

5. Quantities entering storage which are found not to meet the conditions for storage shall be entered in the accounts at the time of removal from storage as a sale at the price at which they were bought in.

However, if at the time of actual removal from storage the conditions are met for application of point (b) of Annex X, the Commission shall be consulted in advance on the removal of the goods.

6. Where an account shows a positive balance, this shall be deducted from the expenditure for the current accounting year.

7. Where there is a change in the standard amounts, the time allowed for payment, interest rates or other calculation elements after the first day of a month, the new elements shall apply to physical operations with effect from the following month.

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CHAPTER 4

AMOUNTS FINANCED AND DECLARATIONS OF EXPENDITURE AND OF REVENUE

Article 10

Amount financed

1. The amount to be financed under the intervention measures referred to in Article 3 shall be determined on the basis of the accounts drawn up and kept by the paying agencies in accordance with Article 2(3)(a), and to which the various items of expenditure and revenue referred to in Article 5 are debited and credited, respectively, taking account where necessary of amounts of expenditure fixed under the sectoral agricultural legislation.

2. The paying agencies shall transmit to the Commission, each month and each year, by electronic means, the information needed for the financing of public storage expenditure and the accounts evidencing expenditure and revenue relating to public storage in the form of tables (e-FAUDIT tables), models of which are set out in Annex III to this Regulation, within the time limits laid down in Article 4(1)(c) of Regulation (EC) No 883/2006 and in Article 7(2) of Regulation (EC) No 883/2006.

Article 11

Declarations of expenditure and of revenue

1. Financing by the EAGF shall be equal to the expenditure, calculated on the basis of the information notified by the paying agency, after deduction of any revenue accruing from the intervention measures, validated by the computerised system set up by the Commission and included by the paying agency in its declaration of expenditure drawn up in accordance with Article 6 of Regulation (EC) No 883/2006.

2. Sums recovered following the occurrence of irregularity or negligence as referred to in Article 32(1) of Regulation (EC) No 1290/2005 and amounts received or recovered from sellers, purchasers and storers which meet the criteria laid down in Article 12 of Regulation (EC) No 883/2006 shall be declared to the EAGF budget under the conditions laid down in Article 4(2)(a) of that Regulation.

CHAPTER 5

EXCHANGE OF INFORMATION AND DOCUMENTS

Article 12

Computer systems

Computer systems permitting the secure electronic exchange of data under the conditions and in accordance with the arrangements laid down in Article 18 of Regulation (EC) No 883/2006 shall be used to perform the notifications and information exchanges provided for in this Regulation, and to draw up the documents, models of which are set out in Annex III.

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CHAPTER 6

TRANSITIONAL MEASURES AND FINAL PROVISIONS

Article 13

Transition

1. For the Member States outside the euro zone, the value of the net quantities carried over from the 2006 to the 2007 accounting year, minus the second depreciation at the end of the 2006 accounting year, shall be converted into euro on the basis of the last exchange rate established by the European Central Bank before the 2007 accounting year.

2. Where a Member State outside the euro zone continues to keep its accounts in national currency in the 2007 accounting year in accordance with the second subparagraph of Article 2(2) of Regulation (EC) No 883/2006, the exchange rates to apply during and at the end of that year are as follows:

(a) the last exchange rate established by the European Central Bank before the 2007 accounting year for the conversion into national currency of:

— the standard amounts relating to the expenditure referred to in Article 4(1)(b) and (c) of this Regulation;

— the value of the missing quantities exceeding the tolerance limits for storage and processing, as referred to in point (a) of Annex X to this Regulation,

— the value of products which have deteriorated or been destroyed as a result of accidents as referred to in point 2(a) of Annex XII to this Regulation,

— the value of samples other than those taken by purchasers as referred to in Article 6(2)(f) of this Regulation,

— the standard amounts for quantities for which taking-over has been refused, as referred to in point 1(a) and (b) of Annex XIII to this Regulation;

(b) the last exchange rate established by the European Central Bank before the first day of each quarter of the 2007 accounting year, starting on 1 October 2006 for the conversion into national currency of:

— the value of quantities missing due to theft or other identifiable causes, as referred to in point (a) of Annex X to this Regulation,

— the value of quantities missing after transfer or transport, as referred to in point (c) of Annex X to this Regulation,

— the value of products which have deteriorated or been destroyed as a result of poor conservation conditions as referred to in point 2(c) of Annex XII to this Regulation;

(c) the last exchange rate established by the European Central Bank before the 2008 accounting year for the conversion into euro of the net quantities which are to be carried forward from the 2007 accounting year to the 2008 accounting year, minus the second depreciation at the end of the 2007 accounting year.

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Article 14

Repeal

Regulations (EEC) No 411/88, (EEC) No 1643/89, (EEC) No 2734/89, (EEC) No 3492/90, (EEC) No 3597/90, (EEC) No 147/91 and (EC) No 2148/96 are repealed with effect from 1 October 2006.

References to the repealed regulations shall be construed as references to this Regulation and be read in accordance with the correlation tables set out in Annex XVI.

Article 15

Entry into force

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 October 2006.

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

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TABLE OF ANNEXES

ANNEX I	**OBLIGATIONS OF THE PAYING AGENCIES AND PHYSICAL INSPECTION PROCEDURES** (Article 2(3)).
ANNEX II	**OBLIGATIONS AND GENERAL PRINCIPLES RELATING TO STORERS' RESPONSIBILITIES, TO BE INCLUDED IN STORAGE CONTRACTS CONCLUDED BETWEEN PAYING AGENCIES AND STORERS** (Article 2(2)).
ANNEX III	**INFORMATION TO BE NOTIFIED BY THE MEMBER STATES IN ACCORDANCE** with article 10(2) via the computer system referred to in Article 12 (**e-FAUDIT tables**)
ANNEX IV	**CALCULATION OF FINANCING COSTS** (Article 4(1)(a)) + **APPENDIX** listing reference interest rates
ANNEX V	**PHYSICAL OPERATIONS COVERED BY THE STANDARD AMOUNTS REFERRED** to in Article 4(1)(b)
ANNEX VI	**STANDARD AMOUNTS FOR THE COMMUNITY (Article 4(1)(b))**
ANNEX VII	**SPECIFIC ELEMENTS TO TAKE INTO ACCOUNT FOR EXPENDITURE AND REVENUE RELATING TO CERTAIN PRODUCTS**
ANNEX VIII	**DEPRECIATION OF PRODUCTS IN STORAGE**, under Article 4(1)(d)
ANNEX IX	**VALUATION OF STOCKS OF DISTILLATION PRODUCTS (MIXED ALCOHOL)**
ANNEX X	**VALUATION OF MISSING QUANTITIES**
ANNEX XI	**TOLERANCE LIMITS**
ANNEX XII	**VALUATION OF PRODUCTS WHICH HAVE DETERIORATED OR BEEN DESTROYED**
ANNEX XIII	**ACCOUNTING RULES APPLICABLE TO PRODUCTS WHICH HAVE ENTERED STORAGE BUT TAKING-OVER OF WHICH HAS BEEN REFUSED**
ANNEX XIV	**SPECIMEN MONTHLY DECLARATION FROM STORER TO PAYING AGENCY**
ANNEX XV	**SPECIMEN ANNUAL DECLARATION FROM STORER TO PAYING AGENCY**
ANNEX XVI	**CORRELATION TABLE**

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ANNEX I

OBLIGATIONS OF THE PAYING AGENCIES AND PHYSICAL INSPECTION PROCEDURES (Article 2(3)**)**

A. OBLIGATIONS OF THE PAYING AGENCIES

I. **Checks**

1. *Frequency and representativeness*

Each storage point shall be inspected at least once every year in accordance with the rules set out in point B, to ascertain in particular:

— the procedure for collecting information on public storage;

— whether the accounting data held on the spot by the storer tallies with the information sent to the paying agency;

— the physical presence in the store of the quantities mentioned in the storer's accounting records and which served as a basis for the latest monthly statement provided by the storer, assessed visually or, in case of doubt or dispute, by weighing or measuring;

— the sound, fair and marketable quality of the products stored.

Physical presence shall be established by a sufficiently representative physical inspection, covering at least the percentages set out in point B and making it possible to conclude that the entire quantities listed in the stock accounts are actually present.

Checks on quality shall comprise visual, olfactory and/or organoleptic checks and, if there are any doubts, in-depth analyses.

2. *Additional checks*

If an anomaly is detected during the physical inspection, a further percentage of the quantities in intervention storage shall be inspected using the same method. If necessary, inspection may extend to weighing all the products in the lot or store being inspected.

II. **Inspection reports**

1. The internal inspection body of the paying agency or the body authorised by the latter shall draw up a report on each of the checks or physical inspections carried out.

2. The report shall contain at least the following information:

(a) the name of the storer, the address of the store visited and the description of the lots inspected;

(b) the date and time when the inspection began and ended;

(c) the place where the inspection took place and a description of the conditions of storage, packaging and accessibility;

(d) the full identity of the persons conducting the inspection, their status and the terms of their authorisation;

(e) the inspection measures undertaken and procedures used to establish volume, such as measuring methods, calculations, interim and final results, and the conclusions drawn;

(f) for each lot or quality stored, the quantity in the paying agency's books, the quantity in the store's books and any discrepancies between the two sets of books;

(g) for each lot or quality physically inspected, the information referred to in point (f) and the quantity verified on the spot and any discrepancies, the lot or quality number, the pallets, boxes, silos, vats or other receptacles involved and the weight (both net and gross if appropriate) or volume;

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(h) the statements made by the storer where there are discrepancies or differences;

(i) the place, date and signature of the person drawing up the report and of the storer or representative;

(j) any extended inspection conducted in the case of anomalies, specifying the percentage of the stored quantities covered by the extended inspection, discrepancies found and explanations given.

3. The reports shall be sent immediately to the head of the department responsible for keeping the accounts of the paying agency. Immediately after receipt of the report, the paying agency's accounts shall be corrected in the light of the discrepancies and differences detected.

4. The reports shall be kept at the head office of the paying agency and be available to Commission staff and persons authorised by the Commission.

5. A summary document shall be drawn up by the paying agency listing:

— the checks carried out, clearly indicating which are physical inspections (inventory checks),

— the quantities checked,

— the anomalies detected in relation to the monthly and annual statements, and the reasons for those anomalies.

The quantities checked and the anomalies detected shall be indicated for each product concerned, in terms of weight or volume and as a percentage of the total quantities held.

This summary document shall list separately the checks to verify the quality of the products stored. It shall be sent to the Commission at the same time as the annual accounts referred to in Article 8(1)(c)(iii) of Regulation (EC) No 1290/2005.

The summary document shall be drawn up and notified to the Commission for the first time for the 2006 accounting year.

B. PHYSICAL INSPECTION PROCEDURE BY SECTOR OF THE COMMON AGRICULTURAL POLICY FOR THE CHECKS PROVIDED FOR IN POINT A

I. **Butter**

1. The sample of the lots to be checked shall represent at least 5 % of the total quantity in public storage. The lots to be checked shall be selected prior to the visit to the store on the basis of the paying agency's accounting data, but the storer shall not be informed.

2. The presence of the lots selected and their composition shall be verified on the spot by:

— identifying the control numbers of the lots and boxes on the basis of purchase or entry notes,

— weighing the pallets (one in 10) and the boxes (one per pallet),

— visually checking the contents of a box (one in five pallets),

— checking the condition of the packaging.

3. A description of the lots physically inspected and any shortcomings noted shall be included in the inspection report.

II. **Skimmed-milk powder**

1. The sample of the lots to be checked shall represent at least 5 % of the quantity in public storage. The lots to be checked shall be selected prior to the visit to the store on the basis of the paying agency's accounting data, but the storer shall not be informed.

2. The presence of the lots selected and their composition shall be verified on the spot by:

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— identifying the control numbers of the lots and bags on the basis of purchase or entry notes,

— weighing the pallets (one in 10) and bags (one in 10),

— visually checking the contents of a bag (one in five pallets),

— checking the condition of the packaging.

3. A description of the lots physically inspected and any shortcomings noted shall be included in the inspection report.

III. **Cereals**

1. *Physical inspection procedure*

(a) Selection of bins or storerooms to be checked, representing at least 5 % of the total quantity of cereals or rice in public storage.

Selection shall be based on the paying agency's stock records, but the storer shall not be informed.

(b) Physical inspection:

— verification of the presence of cereals or rice in the selected bins or storerooms,

— identification of the cereals or rice,

— inspection of storage conditions and check on the quality of the products stored in the conditions provided for in Article 10(2) of Commission Regulation (EC) No 824/2000 ([1]) for cereals and in Article 11 of Commission Regulation (EC) No 708/1998 ([2]) for rice in particular,

— comparison of the place of storage and identity of the cereals or rice with the store's records,

— evaluation of the quantities stored by a method previously approved by the paying agency, a description of which shall be lodged at its head office.

(c) A plan of the warehouse and the measurements for each silo or storeroom shall be available at each storage point.

The cereals or rice shall be stored in such a way that their volume may be verified.

2. *Procedure where discrepancies are found*

Some tolerance is permitted when verifying the volume.

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The rules laid down in Annex II, point II shall thus apply where the weight of the products stored as recorded during the physical inspection differs from the book weight by 5 % or more for cereals and for rice in the case of storage in silos or on-floor storage.

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Where cereals or rice are stored in a warehouse, the quantities weighed on entry into storage may be recorded instead of those resulting from a volume assessment if the latter does not provide an adequate degree of accuracy and provided the difference between the two figures is not excessive.

The paying agency shall make use of this option where justified by circumstances, on a case-by-case basis and on its own responsibility. It shall indicate that it has done so in its inspection report, based on the following model:

([1]) OJ L 100, 20.4.2000, p. 31. Regulation as last amended by Commission Regulation (EC) No 1068/2005 (OJ L 174, 7.7.2005, p. 65).

([2]) OJ L 98, 31.3.1998, p. 21. Regulation as last amended by Commission Regulation (EC) No 1107/2004 (OJ L 211, 12.6.2004, p. 14).

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(Indicative model)

CEREALS - STOCK INSPECTION

Product:	Storer: Store, silo: Cell number:	Date:
Lot	Quantity stated in stock accounts	

A. Stocks in silo

Chamber No	Volume stated in specifi-cationm^3 (A)	Free volume recordedm^3 (B)	Volume of stored cereals m^3 (A-B)	Specific weight recorded kg/ hl = 100	Weight of cereals or rice

Total (A): … .....

B. Stocks in on-floor storage

	Chamber No	Chamber No	Chamber No
Area occupied:….....	..... … m^2 } ..... … m^3	..... … m^2 } ..... … m^3	..... … m^2 } ..... … m^3
Height:….....	..... … m }	..... … m }	..... … m }
Corrections: …	..... … m^3	..... … m^3	..... … m^3
Volume:….....	..... … m^3	..... … m^3	..... … m^3
Specific weight: ….....	..... … kg/hl	..... … kg/hl	..... … kg/hl
Total weight: …	..... … tonnes	..... … tonnes	..... … tonnes

Total (B): .....

Total weight in the store: ….....

Difference from book weight: ….....

In %: ….....

..... …, [date] .....

Paying agency inspector:

(Stamp and signature)

IV. **Alcohol**

1. The sample of the vats to be checked shall represent at least 5 % of the total quantity in public storage. The vats to be checked shall be selected prior to the visit to the warehouse on the basis of the paying agency's accounting data, but the storer shall not be informed.

2. Inspection of the customs seals, if such seals are provided for under national rules.

3. The presence of the vats and their contents shall be verified on the spot by:

   — identifying the vats by their number and the type of alcohol,

   — comparing the identity of the vats with the warehouse's stock records and the paying agency's books,

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— conducting an organoleptic check on the presence, type and quantity of alcohol in the vats,

— inspecting the storage conditions by a visual check on other vats.

4. A description of the vats physically inspected and any shortcomings noted shall be included in the inspection report.

V. **Beef And Veal**

1. The sample of the lots to be checked shall represent at least 5 % of the total quantity in public storage. The lots to be checked shall be selected prior to the visit to the store on the basis of the paying agency's accounting data, but the storer shall not be informed.

2. In the case of boned meat, the presence of the lots selected and their composition shall be verified on the spot by:

— identifying the lots and pallets and verifying the number of boxes,

— checking the weight of 10 % of the pallets or containers,

— checking the weight of 10 % of the boxes from each pallet weighed,

— visually checking the contents of the boxes and the condition of the packaging in each box.

The pallets shall be chosen having regard to the different cuts in store.

3. A description of the lots physically inspected and any shortcomings noted shall be included in the inspection report.

VI. **Bulk Sugar ([1])**

1. Physical inspection procedure for public stocks of sugar from the 2006/2007 marketing year onwards:

(a) Selection of the silos, bins or storerooms to be checked, representing at least 5 % of the total quantity of bulk sugar in public storage.

Selection shall be based on the paying agency's stock records, but the storekeeper should not be informed in advance.

(b) Physical inspection:

— verification of the presence of the bulk sugar in the selected silos, bins or storerooms,

— reconciliation of the storekeepers' records with those of the paying agency,

— identification of the bulk sugar,

— monitoring of storage conditions and comparison of the storage point and of the identity of the bulk sugar with the store's records,

— evaluation of the quantities stored by a method previously approved by the paying agency, a detailed description of which must be lodged at its head office.

(c) A plan of the store and the measurement for each silo or storeroom must be available at each storage point.

The bulk sugar must be stored in such a way that its volume may be verified.

2. Physical inspection procedure for public stocks of sugar from the 2004/05 and 2005/06 marketing years:

(a) If the inventory procedures described above in section 1 cannot be followed, the paying agency shall officially seal all points of access or outlet to the silo/store. The paying agency shall inspect the integrity of the seals on a monthly basis to ensure that they remain intact. These inspections should be detailed in a report. No access to the stocks shall be permitted without the presence of the paying agency's inspector.

([1]) The inventory shall be carried out on stocks which are subject to a storage contract.

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Member States shall ensure that the seals procedure guarantees the integrity of the intervention products stored.

(b) An inspection to verify storage conditions and the good conservation of the product must also be conducted at least once a year.

3. Procedure where discrepancies are found

Some tolerance is permitted when verifying the volume.

Annex II shall apply where the weight of the products stored as recorded during the physical inspection (volumetric measurement) differs from the book weight by 5 % or more for bulk sugar in the case of storage in silos or on-floor storage.

Where bulk sugar is stored in a silo/warehouse, the quantities weighed on entry into storage may be recorded instead of those resulting from a volume assessment if the latter does not provide a degree of accuracy considered adequate and the difference between the two figures is not excessive.

The paying agency shall make use of the option provided for in the third paragraph where justified by circumstances, on a case-by-case basis and on its own responsibility. It shall indicate that it has done so in its report.

VII. **Packaged Sugar ([1])**

1. Physical inspection procedure for public stocks of sugar from the 2006/07 marketing year onwards

(a) Selection of lots representing at least 5 % of the total quantity in public storage. The lots to be checked shall be selected before visiting the store on the basis of the paying agency's records, but the storekeeper shall not be informed.

(b) On-the-spot verification of the presence of the lots selected and of their composition:

— identification of the control numbers of the lots and bags on the basis of purchase or entry notes,

— reconciliation of the storekeepers' records with those of the paying agency,

— condition of packaging.

With regard to sugar packed in 50 kg bags:

— weighing of the pallets (one in 20) and bags (1 per pallet weighed),

— visual check of the contents of one bag per ten pallets weighed.

With regard to sugar packed in 'big bags':

— ''weighing of one bag in 20,

— visual check of the contents of 1 in 20 of the big bags weighed.

(c) Description in the inventory report of the lots inspected physically and of discrepancies/shortcomings noted.

2. Physical inspection procedure for public stocks of sugar from the 2004/05 and 2005/06 marketing years:

(a) If the inventory procedures described above in section 1 cannot be followed, the paying agency shall officially seal all points of access and outlet to the store. The paying agency shall inspect the integrity of the seals on a monthly basis to ensure that they remain intact. These inspections should be detailed in a report. No access shall be permitted to the stocks without the presence of the paying agency's inspector.

Member States shall ensure that the seals procedure guarantees the integrity of the intervention products stored.

(b) An inspection to verify storage conditions and the good conservation of the product must also be conducted at least once a year.

([1]) The inventory shall be carried out on stocks which are subject to a storage contract.

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ANNEX II

OBLIGATIONS AND GENERAL PRINCIPLES RELATING TO STORERS' RESPONSIBILITIES, TO BE INCLUDED IN STORAGE CONTRACTS CONCLUDED BETWEEN PAYING AGENCIES AND STORERS (Article 2(2)**)**

Storers shall be responsible for ensuring that the products covered by Community intervention measures are properly conserved. They shall bear the financial consequences of any failure to do so.

I. **Quality of products**

Where the quality of intervention products in storage deteriorates as a result of poor or inappropriate storage conditions, the losses shall be borne by the storer and entered in the public storage accounts as a loss resulting from deterioration of the product due to storage conditions (line 900.001 in Table 53).

II. **Missing quantities**

1. The storer shall be responsible for all discrepancies between the quantities in store and the details given in the stock statements sent to the paying agency.

2. Where the missing quantities exceed those allowed under the relevant tolerance limit(s), in accordance with Article 8(2), Annex I point B. III(2) and Annex XI, or under sectoral agricultural legislation, the entire amount shall be charged to the storer as an unidentifiable loss. Storers contesting the missing quantities may require the product to be weighed or measured, in which case they shall bear the costs of the operation unless it is found that the quantities declared are actually present or the difference does not exceed the relevant tolerance limit(s), in which case the costs of weighing or measuring shall be charged to the paying agency.

   The tolerance limits provided for in Annex I, points B. III(2) and B. VI(3) shall apply without prejudice to the other tolerances referred to in the first subparagraph.

III. **Supporting documents and monthly and annual declarations**

1. *Supporting documents and monthly declarations*

   (a) The documents relating to the entry, storage and removal of products used to draw up the annual accounts must be in the storer's possession and contain at least the following information:

   — place of storage (with identification of the bin or vat where relevant),

   — quantity carried over from the previous month,

   — entries and removals by lot,

   — stock at the end of the period.

   These documents shall permit precise identification of the quantities in store at any time, and shall take account of purchases and sales that have been agreed but for which the corresponding entries or removals of stock have not yet occurred.

   (b) The documents relating to the entry, storage and removal of products shall be sent by the storer to the paying agency at least once a month, in support of a summary monthly stock statement. They shall must be in the paying agency's possession before the tenth day of the month following that to which the stock statement relates.

   (c) A specimen summary monthly stock statement is set out in Annex XIV. It shall be made available to storers in electronic form by the paying agencies.

2. *Annual declaration*

   (a) The storer shall prepare an annual stock declaration on the basis of the monthly statements described in point 1. It shall be sent to the paying

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agency no later than the 15 October following the closure of the accounting year.

(b) The annual stock declaration shall give a summary of the quantities in store, broken down by product and place of storage, and shall give for each product the quantities in store, the lot numbers (except in the case of cereals), the year of their entry into store (except in the case of alcohol) and an explanation of any anomalies detected.

(c) A specimen summary annual stock declaration is set out in Annex XV. It shall be made available to storers in electronic form by the paying agencies.

IV. **Computerised stock accounts and availability of information**

Public storage contracts concluded between the paying agency and the storer shall contain provisions which make it possible to guarantee compliance with Community legislation.

They shall require the following:

— the keeping of computerised intervention stock accounts,

— direct, immediate availability of a permanent inventory,

— availability at all times of all the documents relating to the entry, storage and removal of stock and the accounting documents and records drawn up under this Regulation and held by the storer,

— permanent access to those documents for staff of the paying agency and the Commission, and for any person duly authorised by them.

V. **Form and content of the documents sent to the paying agency**

The form and content of the documents referred to in points 1 and 2 of paragraph III shall be established in accordance with Article 18 of Regulation (EC) No 883/2006.

VI. **Keeping of documents**

Supporting documents relating to all public storage operations shall be kept by the storer for the full period required under Article 9 of Regulation (EC) No 885/2006, without prejudice to the relevant national provisions.

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ANNEX III

INFORMATION TO BE NOTIFIED BY THE MEMBER STATES IN ACCORDANCE WITH ARTICLE 10(2) VIA THE COMPUTER SYSTEM REFERRED TO IN ARTICLE 12

TABLES OF THE E-FAUDIT INFORMATICS APPLICATION [1]

(Article 2§8 b), article10§2 and article 12)

1	Monthly and annual calculation of losses on sales and of depreciation
2	Price differences and other items
3	Calculation of technical costs
4	Calculation of financing costs
8	Public Stock positions and movements
9	Calculation of the losses resulting from de-boning (Beef-meat) which exceed the tolerance limit allowed
13	Reimbursement resulting from rejection of the goods (technical costs) – R. (EC) No…/2006 (Annex XIII 1a and 1b)
14	Reimbursement resulting from rejection of the goods (financial costs) - R. (EC)No…/2006 (Annex XIII 1c and Article 9§5)
28	Reasons for transfers from other Member States
52	Summary Table for the calculation of the monthly amounts to be booked
53	Detail of off-takes
54	Monthly calculation of the losses arising from the supply of food to the most deprived persons in the Community (R. (EEC) No 3730/87) - *products other than beef-meat*
55	*Beef-meat* - Monthly calculation of the losses arising from the supply of food to the most deprived persons in the Community (R. (EEC) No 3730/87)
56	Monthly calculation of the losses arising from the free supply of food to
99	Calculation of the value to be carried over at the beginning of the financial year

[1] Some details of the form and the content of the basic tables shown in this Annex may vary in the e-FAUDIT application according to the product and the period concerned.

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Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

Table 1

Monthly and annual calculation of losses on sales and of depreciation.

Euro — Tonnes

Line No	Method of calculation or references to other tables	Description	Quantities (t or hl)	Unit Amount	Values
Column	a	b	c	d	e
001	T99/010 and 050	Quantities carried over from preceding financial year at average carryover book value	0,000	—	0,00
002	—	Extraordinary depreciation Budget item:	—	—	0,00
003	=001e-002e	Total value of quantities in storage at the beginning of the financial year	—	—	0,00
004	—	Quantities and value of products bought in during the period	—	—	—
005	=004e × coefficient	Depreciation on buying in (=>T52/030e) (Annex VIII §1)	—	—	0,00
006	T28/910	Quantities received by transfer, up to the end of the preceding month	0,000	—	—
008	T28/910	Value to be booked following transfers	—	—	0,00
009	=001c + 004c +006c	Quantities carried over, bought in or transferred	0,000	—	—
010	=003e + 004e -005e +008e	Total book value	—	—	0,00

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Column	a	b	c	d	e
011	=010e/009c	Average book value	—	0,00	—
020	T53/997	Off-takes to the end of …..... (including unidentifiable losses)	0,000	—	—
021	T53/999	Relative income from off-takes to the end of … (including unidentifiable losses)	—	—	0,00
025	=009c - 020c	Quantities in stock at the end of the month …	0,000	—	—
031	=011d period 12	Average book value of the last period to be carried over to the next financial year	—	0,00	—
034	=025c × 031d	Theoretical value of the quantities to be carried over	—	—	0,00
050	—	Complementary depreciation (Annex VIII § 3 and 4) budget item:	—	—	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

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Table 2

Price differences and other items.

Euro — Tonnes

Line number	Calculation method or references to other tables	Description	Quantities (t. or hl.)	Unit Price	Rate	Coefficient or %	Values
Column	a	b	c	d	e	f	g
		DEBIT					
001	Tab. 001 - Line 9	Quantities carried over, bought in or transferred	0,000	—	—	—	—
002	Tab. 001 - Line 10	Value of quantities carried over, bought in or transferred	—	—	—	—	0,00
003	—	Other debit items	—	—	—	—	—
004	—	TOTAL DEBIT	—	—	—	—	0,00
		CREDIT					
005	T53/993	Off-takes and value thereof, including accidents and losses attributable to identifiable causes	0,000	—	—	—	0,00
006	= 1c-5c-9c	Losses not attributable to identifiable causes	0,000	—	—	—	—
007	= 1c × % limit	Tolerance limit	0,000	—	—	0,050	—
008	= 6c-7c	Quantities exceeding tolerance limit and value thereof	0,000	0,000	1,000000	1,050	0,00
009	Tab. 001 - Lines 025 and 034	Quantities to be carried forward and value there of	0,000	—	—	—	0,00
010	—	Amounts recovered and securities forfeited	—	—	—	—	—
011	Tab. 016, 017	Reimbursement of costs and penalties	—	—	—	—	—
012	Tab. 028 - Line 990	Value of quantities received by transfer	—	—	—	—	0,00

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Column	a	b	c	d	e	f	g
013	Tab. 053 or 007 - Line 998	Losses recorded on occasion of transfers to other Member States	—	—	—	—	0,00
014	Tab. 009 - Line 600	Losses in excess of maximum tolerance for processing	—	—	—	—	0,00
015	—	Other credit items	—	—	—	—	—
016	—	TOTAL CREDIT	—	—	—	—	0,00
017	= 4g-16g	DEBIT/CREDIT BALANCE	—	—	—	—	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

Table 3

Calculation of Technical costs.

Euro — Tonnes

Line No	Description	From (dd/mm/yyyy)	To (dd/mm/yyyy)	Quantities (t or hl)	Rate per unit in EURO	Rate	Value
a	b	c	d	e	f	g	h = e×f×g
	A. Standard Amounts						
010	Entry costs where physical movement is involved (T08/c+h)	—	—	—	—	—	—
010.001	—	—	—	0,000	0,00	1,000000	0,00
030	Entry costs where physical movement is not involved (T08/d)	—	—	—	—	—	—

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a	b	c	d	e	f	g	h = e×f×g
030.001	—	—	—	0,000	0,00	1,000000	0,00
050	Removal costs where physical movement is involved (T08/e)	—	—	—	—	—	—
050.001	—	—	—	0,000	0,00	1,000000	0,00
070	Removal costs where physical movement is not involved (T08/f)	—	—	—	—	—	—
070.001	—	—	—	0,000	0,00	1,000000	0,00
090	Storage costs (T08 – cf. average stock)	—	—	—	—	—	—
090.001	—	—	—	0,000	0,00	1,000000	0,00
130	Denaturing or colouring costs (only additional charge)	—	—	—	—	—	—
130.001	—	—	—	—	—	1,000000	0,00
160	Cost of labelling and marking (only additional charge)	—	—	—	—	—	—
160.001	—	—	—	—	0,00	1,000000	0,00
180	Cost of removal from and returning to storage	—	—	—	—	—	—
180.001	—	—	—	—	0,00	1,000000	0,00
500	Transport costs at standard rate	—	—	—	—	—	—
560	Reimbursement of technical costs for quantities rejected (T13/100)×(-1)	—	—	—	—	—	0,00
	B. Costs not covered by standard amount						
600.1	Actual primary transport costs when bought — positive	—	—	—	—	—	—
600.2	Actual primary transport costs when bought - negative	—	—	—	—	—	—
601.1	Transport costs - Exportation - positive	—	—	—	—	—	—
601.2	Transport costs - Exportation - negative	—	—	—	—	—	—

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a	b	c	d	e	f	g	h = e×f×g
602.1	Transport costs - M.S. Transfers - positive	—	—	—	—	—	—
602.2	Transport costs – Member state transfers - negative	—	—	—	—	—	—
603.1	Transport costs after intervention - positive	—	—	—	—	—	—
603.2	Transport costs after intervention - negative	—	—	—	—	—	—
610.1	Processing costs - positive	—	—	—	—	—	—
610.2	Processing costs - negative	—	—	—	—	—	—
620.1	Other costs - positive	—	—	—	—	—	—
620.2	Other costs - negative	—	—	—	—	—	—
999	TOTAL TECHNICAL COSTS (T52/030b)	—	—	—	—	—	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

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Table 4

Calculation of financing costs.

Euro — Tonnes

Line number	Period		Total stocks at the beginning of each month	Total stocks at the end of each month	Average stock	Buying in for the period	Deduction for payment delays	Average preceding negative stock	Average stock for calculation	Average book value	Rate %	Financing costs
	From (mm/yyyy)	To (mm/yyyy)										
Column	a1	a2	b	c	d	e	f	g	h	i	i1	j
001.001			0,000	0,000	0,000	0,000		0,000	0,000	0,00	2,300	0,00
100	SUBTOTAL FINANCING COSTS											0,00
105	Deduction because of rejection (T14/050)											0,00
110	Deduction because of time limits for removal after payment for quantities sold ([Annex IV (III) §1)											0,000
120	Increase because of time limits for payment after removal of quantities sold (Annex IV (III) §2)											0,000
130	TOTAL FINANCING COSTS (=>T52/030c)											0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 8

Public Stock positions and movements.

Tonnes

Line No.	Month Year (mm/yyyy)	Stock at the beginning of each month	INTAKES		OFFTAKES			Transfers by period Quantities received	Stock at end of each month including transfers	Stock at end of each month without transfers
			Intake with physical movement	Intake without physical movement	Removals with physical movement + samples	Removals without physical movement	Missing quantities whether from identifiable causes (theft, accidents, etc.) or not + removals after time limits for cereals and rice			
Column	a	b	c	d	e	f	g	h	i = b+c+ d-e-f-g+h	j = b+c+d-e-f-g
1								0,000	0,000	0,000
2		0,000						0,000	0,000	0,000
3		0,000						0,000	0,000	0,000
4		0,000						0,000	0,000	0,000
5		0,000						0,000	0,000	0,000
6		0,000						0,000	0,000	0,000
7		0,000						0,000	0,000	0,000
8		0,000						0,000	0,000	0,000
9		0,000						0,000	0,000	0,000
10		0,000						0,000	0,000	0,000

▼B

Column	a	b	c	d	e	f	g	h	i = b+c+ d-e-f-g+h	j = b+c+d-e-f-g
11		0,000						0,000	0,000	0,000
12		0,000						0,000	0,000	0,000
99	Total	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

Table 9

Calculation of the losses resulting from de-boning (Beef-meat) which exceed the tolerance limit allowed

Euro — Tonnes

Line number	Periods	Quantities introduced for processing (actual weight) (1)	Quantities produced (actual weight) (1)	Coefficient or %	Intervention price	Rate	Amount to be credited to EAGGF
Column	a	b	c	d	e	f	g
100	Quantities for which processing began during the preceding financial year and was completed during the current financial year	—	—	—	—	—	—
200	Quantities for which processing began and was completed during the current financial year	—	—	—	—	—	—
300	Total quantities introduced for processing and produced =100+200	0,000	0,000	—	—	—	—

▼B

Column	a	b	c	d	e	f	g
400	Minimum yield laid down = 300 col. (b) × {1 - 400 col. (d)}	—	0,000	1,00	—	—	—
500	Losses exceeding the minimum yield = 300 - 400	—	0,000	—	—	—	—
600	Amount to be credited to the EAGGF = T009/500/c (if negative) × T009/600/d * T009/600/e * T009/600/f	—	—	1,00	0,00	1,000000	0,00
700	Quantities for which processing has begun but has not been completed at the end of the financial year (for DE-BONED BEEF)	—	—	—	—	—	—
(1) The quantities are to be expressed in tonnes to three decimal places.							

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 13

Reimbursement resulting from rejection of the goods (technical costs) (Annex XIII 1a and 1b)

Euro — Tonnes

A. INTAKE AND OFFTAKE COSTS						
Line No	Month/year of removal (mm/yyyy)	Refused tonnes	Codes 1 or 2 or 3 or 4 (*)	Sum of standard amounts valid in month of removal EURO/T	Rate applicable to the standard amounts	Values
Column	a	b	c	d	e	f = b×d×e
001.001					1,000000	0,00
050 Sub-Total	—	0,000	—	—	—	0,00

(*) Code:
1 = Entry with PM and Removal with PM
2 = Entry without PM and Removal without PM
3 = Entry with PM and Removal without PM
4 = Entry without PM and Removal with PM
(PM: Physical Movement).

B. STORAGE COSTS						
Line No	Month/year of Removal (mm/yyyy)	Number of months of storage	Refused tonnes	Standard amount valid in the month of removal EURO/T	Rate applicable to the standard amounts	Values
051.001				0,00	1,000000	0,00
099 Sub-Total	—	—	0,000	—	—	0,00
100 TOTAL					(=> T03/560)	0,00

▼B

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

Table 14

Reimbursement resulting from rejection of the goods (financial costs) (Annex XIII 1c and Article 9§5)

Euro — Tonnes

1. FINANCING COSTS								
Line No	Month and year of removal (mm/yyyy)	Refused tonnes	Number of months of storage	Number of months of payment at entry	Number of months to be considered for calculation	Average book value of the quantity carried forward	Rate for the calculation of financing costs in %	Values
Column	a	b	c	d	e = c-d	f	g	h = b×e×f×(g/12)
001.001				0	0		0,000	
050 Sub-total		0,000					(=> T04/105)	0,00
2. VALUE OF THE QUANTITIES BOUGHT-IN (before deduction of depreciation at purchase)								
Line No		Refused tonnes	Purchase Value/Tonne			Total Value		
051.001						0,00		
200 Sub-Total		0,000	(=> T53/950)			0,00		

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 28

Reasons for transfers from other Member States.

Euro — Tonnes

Line No	Month and Year	Country of Origin	Regulation (ECC)	Quantities received at end of period (t or hl)	Price	Conversion Rate	Values
Column	a	b	c	d	e	f	g
—	TRANSFERS OF LAST MONTH OF PREVIOUS FINANCIAL YEAR						
001.001					0,00	1,000000	0,00
—	TRANSFERS FOR THE CURRRENT FINANCIAL YEAR						
002.001					0,00	1,000000	0,00
—	TRANSFERS OF THE CURRRENT PERIOD						
003.001					0,00	1,000000	0,00
910 Total without the current period	—	—	(=> T01/006)	0,00	—	(=> T01/008)	0,00
990 Total without 001	—	—	(=> T02/012)	0,00	—	(=> T52/040)	0,00
For the last month of the financial year, the quantities and values should be carried forward to the Table 28 of the next financial year N.B. This table should not be completed in case of Free Distribution.							

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 52

Summary Table for the calculation of the monthly amounts to be booked

Euro — Tonnes

Line No	DESCRIPTION	Technical Costs	Financial Costs	Other Costs	Depreciation when bought in
Column	a	b	c	d	e
020	Correction article 6§3 - decision of …	0	0	0	0
030	Expenditure on physical operations from …..... to ….....	0,00	0,00	0,00	0,00
052	Values of quantities received by transfer - free distribution (T54,55/390f)	—	—	—	—
053	Negative value of quantities carried over (T99/065)	—	—	0,00	—
400	Totals to be booked until ….....	0,00	0,00	0,00	0,00
410	Amounts booked to the end of the preceding month				
420	Amounts to be booked in …	0,00	0,00	0,00	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 53

Details of off-takes.

Euro — Tonnes

Line No.	Description	Date (mm/yyyy)	Supplementary information necessary	Country of origin.	Country of destination	Off-take quantities (t/hl)	Coefficient.	Intervention Price.	Rate.	Value of off-take quantities
Column	a	b	c	d	e	f	g	h	i	j = f×g×h×i
001.001	Normal disposal	—	—	—	—	—	—	—	—	—
201.001	Special measures	—	—	—	—	—	—	—	—	—
400	Food aid	—	—	—	—	—	—	—	—	—
500	Samples taken by adjudicators	—	—	—	—	—	—	—	—	—
501.001	Samples (others)	—	—	—	—	—	0,00	0,00	1,000000	0,00
502	Sale by private contract following the annual inventory (Art.5(2g) and 7(2c)	—	—	—	—	—	—	—	—	—
851	Free distribution (T54,55/400 Plans 1,2)	—	—	—	—	—	—	—	—	—
860	Summary emergency operations (T56/400 Plans 1,2)	—	—	—	—	—	—	—	—	—
900.001	Deterioration of quality because of storage conditions	—	—	—	—	—	0,00	0,00	1,000000	0,00
910.001	Deterioration of quality because of a too long period of storage	—	—	—	—	—	—	—	—	—
920.001	Natural Disasters	—	—	—	—	—	—	—	—	—
930.001	Losses that can be accounted for	—	—	—	—	—	0,00	0,00	1,000000	0,00

▼B

Column	a	b	c	d	e	f	g	h	i	j = f×g×h×i
940.001	Accidents	—	—	—	—	—	0,00	0,00	1,000000	0,00
950	Quantities refused after quality control (T14/200)	—	—	—	—	0,000	—	—	—	0,00
991.001	Transfers to other member states for free distribution	—	—	—	—	—	0	0	—	0,00
992.001	Transfers to other member states: Other transfers	—	—	—	—	—	0	0	—	0,00
993	Sub-total 001 to 992 (=>T02/005c,e)	—	—	—	—	0,000	—	—	—	0,00
996.001	Losses not attributable to identifiable causes.	—	—	—	—	—	0,00	0,00	1,000000	0,00
997	Sub-total 993 + 996 (in quantities)	—	—	—	—	0,000	—	—	—	—
998.001	Losses on occasion of transfers (free distribution or between Member states) T02/013	—	—	—	—	—	0,00	0,00	1,000000	0,00
999	TOTAL (=>T01/021e) (value only)	—	—	—	—	—	—	—	—	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 54

Monthly calculation of the losses arising from the supply of food to the most deprived persons in the Community (R. (EEC) No 3730/87 products other than beef-meat

Euro — Tonnes

From your own stock: Plan of the Year:

Line No	Description	Date	Off-take (tonnes)	Intervention price	Exchange rate	Value of off-take quantities
Column	a	b	c	d	e	f = c × d × e
002	- corrections under Article 6§3 decision of	—	—	—	—	—
030.001	—	—	—	—	—	0,00
300	Total (030):	—	—	—	—	0,00
310	Other debit items (positive)	—	—	—	—	—
320	Other credit items (negative-use the – sign)	—	—	—	—	—
330	Securities forfeited	—	—	—	—	—
390	Total (300 + 310 + 320 + 330):	—	—	—	—	0,00
400	Total off-takes and amount to be booked up to … (001 + 002 + 390):	—	—	—	—	0,00
410	Amount booked up to the end of the preceding month (….....)	—	—	—	—	0,00
420	(400 - 410) Amounts to be booked in …	—	—	—	—	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

▼B

Table 55

Beef-meat

Monthly calculation of the losses arising from the supply of food to the most deprived persons in the Community (R. (EEC) No 3730/87)

Euro — Tonnes

From your own stock: Plan of the Year:

Line number	Description	Date	Oft-take (tonnes)	Coefficient	Intervention price	Rate	Value of off-take quantities
Column	a	b	c	d	e	f	g = c × d × e × f
002	- corrections under Article 6§3 decision of	—	—	—	—	—	—
030.010	Forequarters	—	—	—	—	—	—
—	—	—	—	0,35	0,00	1,000000	0,00
030.020	Hindquarters	—	—	—	—	—	—
—	—	—	—	0,50	0,00	1,000000	0,00
300	Total (030):	—	0,000	—	—	—	0,00

Line number	Description	Date … /to …	Off-take (tonnes)	Intervention price	Exchange rate	Value of off-take
Column	a	b	c	d	e	f
310	Other debit items (positive)	—	—	—	—	—
320	Other credit items (negative-use the – sign)	—	—	—	—	—
330	Securities forfeited	—	—	—	—	—
390	Total (300 + 310 + 320 + 330):	—	—	—	—	0,00
400	Total off-takes and amount to be booked up to … (001 + 002 + 390):	—	0,000	—	—	0,00

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Column	a	b	c	d	e	f
410	Amount booked up to the end of the preceding month (…....)	—	—	—	—	0,00
420	(400 - 410) Amounts to be booked in ….....	—	—	—	—	0,00

Member State	Financial year	With tolerance limit	
Product	OPERATIONS FROM TO	Without tolerance limit	

Table 56

Monthly calculation of the losses arising from the free supply of food to

Euro — Tonnes

Destination:
From your own stock:

Regulation:
Plan of the Year:

Line number	Description	Date	Off-take (tonnes)	Intervention Price	Rate	Value of off-take
Column	a	b	c	d	e	f = 2 × d × e
2	- corrections under Article 6§3, decision of:	—	—	—	—	—
030.001	—			0,00	1,000000	0,00
300	Total 30 to 200	—	0,000	—	—	0,00
Line number	Description	Date … /to …	Off-take (tonnes)	Intervention Price	Rate	Value of off-take
Column	a	b	c	d	e	f
310	Other debit items (positive).	—	—	—	—	—

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Column	a	b	c	d	e	f
320	Other credit items (negative: use the – sign)	—	—	—	—	—
330	Guarantees forfeited	—	—	—	—	—
390	Total (300 + 310 + 320 + 330):	—	—	—	—	0,00
400	Total off-takes and amount to be booked up to … ..... (001 + 002 + 390)	—	0,000	—	—	0,00
410	Amounts booked up to the end of the preceding month (…)	—	—	—	—	0,00
420	(400 — 410) Amounts to be booked in …	—	—	—	—	0,00

Member State	Financial year	With tolerance limit	X
Product	OPERATIONS FROM TO	Without tolerance limit	

Table 99

Calculation of the value to be carried over at the beginning of the accounting year

Euro — Tonnes

Line number	Calculation method or reference to other tables	Description	Quantities (t. or hl.)	Values
Column	a	b	c	d
010	T01/025c Previous financial year	Quantities in stock at the end of the previous financial year (=>T01/001)	0,000	—
020	T01/031d Previous financial year	Average Book Value (declaration of November 10th - previous financial year, in Euro)	—	—
030	= 010c × 020d	Theoretical value of quantities carried over to the current financial year (in Euro)		0,00
040	—	Additional depreciation, Annex VIII § 3 and 4		0,00

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Column	a	b	c	d
050	—	Value of quantities carried over to current financial year (in Euro)		0,00
055	—	Value of quantities carried over to current financial year (in Euro) =>T01/001		0,00
057	—	Average book value of the preceding financial year (in Euro) =>T14/001f		—
060	—	Negative value of quantities carried over to current financial year (in Euro)		0,00
065	—	Negative value of quantities carried over to the current financial year (in Euro) =>T52/053		0,00

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ANNEX IV

CALCULATION OF FINANCING COSTS

(Article 4(1)(a)**)**

I. **Applicable interest rates**

1. For the purposes of calculating the financing costs to be borne by the EAGF for the funds mobilised by the Member State for buying in products, the Commission shall fix a uniform interest rate throughout the Community at the beginning of every accounting year. ►M2 The uniform interest rate shall correspond to the average of the three-month and 12-month forward Euribor rates, recorded during a six-month reference period which will be determined by the Commission, with a weighting of one-third and two-thirds respectively. ◄

2. ►M2 In order to determine the interest rates applicable for a given accounting year, the Member States shall notify the Commission, at its request, of the average interest rate they actually bore during the reference period referred to in paragraph 1 no later than the deadline mentioned in that request. The notification shall be made using the form made available to the Member States by the Commission. ◄

   If the interest rate notified by a Member State is higher than the uniform interest rate fixed for the Community during the reference period, the uniform rate shall apply. If the interest rate notified by a Member State is lower than the uniform interest rate fixed for the Community during the reference period, the interest rate for that Member State shall be fixed at the level of the rate notified.

▼M2

   In the absence of any notification from a Member State, in the form and by the deadline mentioned in the first subparagraph, the interest rate borne by that Member State shall be considered to be 0 %. In the situation where a Member State declares that it did not bear any interest costs because it did not have agricultural products in public storage during the reference period, the uniform interest rate fixed by the Commission shall apply to that Member State.

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   ►M2 ——————— ◄►M2 However, if the Commission finds that the level of interest rates for the Member State concerned is lower than the uniform rate, it shall fix the interest rate for that Member State at the lower level. ◄ The Commission shall make this finding on the basis of the average of reference interest rates in the Appendix to this Annex during the reference period referred to in the first paragraph, plus one percentage point. If the reference interests rates are not all available for the entire reference period, the available rates for that period shall be used.

II. **Calculation of financing costs**

1. The calculation of the financing costs shall be subdivided according to the validity periods of the interest rates fixed by the Commission in accordance with the rules laid down in Point I.

2. The financing costs referred to in Article 4(1)(a) shall be calculated by applying the Member State's interest rate to the average value per tonne of the product bought in, and then multiplying the product thus obtained by the average stock for the accounting year.

3. For the purposes of applying paragraph 2, the following definitions shall apply:

   — the **average value per tonne** of product shall be calculated by dividing the sum of the values of the products in store on the first day of the accounting year and of products bought in during that year by the sum of the quantities of products in store on the first day of the accounting year and of products bought in during the accounting year.

   — the **average stock for the accounting year** shall be calculated by dividing the sum of the stock at the beginning of each month and the stock at the end of each month by a number equal to twice the number of months in the accounting year.

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4. Where a depreciation coefficient is fixed for a product in accordance with Annex VIII(1), the value of the products bought in during the accounting year shall be calculated by deducting from the buying-in price the depreciation amount obtained by applying this coefficient.

5. In the case of products for which a second depreciation has been fixed pursuant to the second subparagraph of Annex VIII(3), the calculation of average stocks shall be made before the actual date of each depreciation taken into account for the purposes of the average value.

6. Where the rules governing common market organisations stipulate that payment for a product bought in by an paying agency may not be effected until at least one month has elapsed from the date of taking over, the average stock calculated shall be reduced by a quantity resulting from the following calculation:

$$\frac{Q \times N}{12}$$

where

Q= quantities bought in during the accounting year,

N= number of months of minimum period before payment.

For the purposes of this calculation, the minimum period given in the rules shall be taken as the period for payment. A month shall be considered as consisting of 30 days. Any part of a month longer than 15 days shall be considered a whole month; any part of a month equal to or less than 15 days shall not be taken into account for this calculation.

Where the calculation of average stock at the end of the accounting year gives a negative result once the reduction referred to in the first subparagraph has been effected, that amount shall be deducted from the average stock calculated for the following accounting year.

III. **Special rules under the responsibility of the paying agencies**

1. Where, for the sale of products by paying agencies, the rules governing the common market organisation or notices of invitation to tender allow the purchaser of such products a period in which to remove them once payment has been made, and where such period exceeds 30 days, the financing costs calculated in accordance with point II shall be reduced, in the accounts of the paying agencies, by the amount obtained from the following calculation:

$$\frac{V \times J \times i}{365}$$

where

V= the amount paid by the purchaser,

J= the number of days between receipt of payment and removal of the product, minus 30 days,

i= the interest rate applicable during the accounting year.

2. In the case of sales of agricultural products by paying agencies based on specific Community regulations, where the actual period for payment after removal of such products exceeds 30 days, the financing costs calculated in accordance with Point II shall be increased in the accounts of the paying agencies by the amount obtained from the following calculation:

$$\frac{M \times D \times i}{365}$$

where

M= the amount to be paid by the purchaser,

D= the number of days between removal of the product and receipt of payment, minus 30 days,

i= the interest rate applicable during the accounting year.

3. At the end of the accounting year, the financing costs referred to in paragraphs 1 and 2 shall be entered in the accounts for that financial year for the

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number of days to be considered until that date and the remainder shall be entered under the following accounting year.

▼M1

Appendix

Reference interest rates referred to in Annex IV

1. Bulgaria

   Sofia interbank borrowing offered rate three months (SOFIBOR)

2. Czech Republic

   Prague interbank borrowing offered rate three months (PRIBOR)

3. Denmark

   Copenhagen interbank borrowing offered rate three months (CIBOR)

4. Estonia

   Tallinn interbank borrowing offered rate three months (TALIBOR)

5. Cyprus

   Nicosia interbank borrowing offered rate three months (NIBOR)

6. Latvia

   Riga interbank borrowing offered rate three months (RIGIBOR)

7. Lithuania

   Vilnius interbank borrowing offered rate three months (VILIBOR)

8. Hungary

   Budapest interbank borrowing offered rate three months (BUBOR)

9. Malta

   Malta interbank borrowing offered rate three months (MIBOR)

10. Poland

    Warsaw interbank borrowing offered rate three months (WIBOR)

11. Romania

    Bucharest interbank borrowing offered rate three months (BUBOR)

12. Slovenia

    Slovenian Interbank borrowing offered rate three months (SITIBOR)

13. Slovakia

    Bratislava interbank borrowing offered rate three months (BRIBOR)

14. Sweden

    Stockholm interbank borrowing offered rate three months (STIBOR)

15. United Kingdom

    London interbank borrowing offered rate three months (LIBOR)

16. For the other Member States

    Euro interbank borrowing offered rate three months (EURIBOR)

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ANNEX V

PHYSICAL OPERATIONS COVERED BY THE STANDARD AMOUNTS

referred to in Article 4(1)(b)

CEREALS AND RICE

I. STANDARD AMOUNT FOR PLACING IN STORAGE

(a) physical movement of cereals from means of transport to arrival at storage cell (silo or store compartment) - first transfer;

(b) weighing;

(c) sampling/analysis/establishment of quality.

II. STANDARD AMOUNT FOR STORAGE

(a) rent of premises at contract price;

(b) insurance costs (unless included under (a));

(c) pest control measures (unless included under (a));

(d) annual inventory (unless included under (a));

(e) ventilation, if any (unless included under (a)).

III. STANDARD AMOUNT FOR REMOVAL FROM STORAGE

(a) weighing of cereals;

(b) sampling/analysis (if chargeable to intervention);

(c) physical removal and loading of cereals onto first means of transport.

SUGAR

I. STANDARD AMOUNT FOR PLACING IN STORAGE

(a) physical movement of sugar from means of transport to arrival at storage cell (silo or store compartment) - first transfer;

(b) weighing;

(c) sampling/analysis/establishment of quality;

(d) bagging of sugar (where applicable).

II. STANDARD ADDITIONAL AMOUNT FOR TRANSPORT

(a) freight by distance category.

III. STANDARD AMOUNT FOR STORAGE

(a) rent of premises at contract price;

(b) insurance costs (unless included under (a));

(c) pest control measures (unless included under (a));

(d) annual inventory (unless included under (a)).

IV. STANDARD AMOUNT FOR REMOVAL FROM STORAGE

(a) weighing;

(b) sampling/analysis (if chargeable to intervention);

▼B

(c) physical removal and loading of sugar onto first means of transport.

BEEF/VEAL

I. ACCEPTANCE OF DELIVERY, BONING AND ENTRY INTO STORAGE (BONED MEAT)

(a) quality control of bone-in meat;

(b) weighing of bone-in meat;

(c) handling;

(d) contract cost of boning, including:

— initial chilling,

— transport from intervention centre to cutting premises (unless seller delivers goods to cutting premises),

— boning, trimming, weighing, packaging and rapid freezing,

— temporary storage of cuts; loading, carriage and re-entry to intervention centre cold store,

— cost of packaging materials: polythene bags, cardboard boxes, stockinettes,

— value of bones, pieces of fat and other trimmings left at the cutting premises (receipts to be deducted from costs).

II. STORAGE

(a) rent of premises at contract price;

(b) insurance costs (unless included under (a));

(c) temperature control (unless included under (a));

(d) annual inventory (unless included under (a)).

III. REMOVAL FROM STORAGE

(a) weighing;

(b) quality check (if responsibility of intervention authorities);

(c) transfer of meat from cold store to store's loading bay.

MILK PRODUCTS: BUTTER

I. ACCEPTANCE AND ENTRY INTO STORE

(a) movement of butter from means of transport on arrival at store to storage cell;

(b) weighing and identification of packages;

(c) sampling/quality check;

(d) entry into cold store and freezing;

(e) second sampling/quality check at end of test period.

II. STORAGE

(a) rent of premises at contract price;

(b) insurance costs (unless included under (a));

(c) temperature control (unless included under (a));

(d) annual inventory (unless included under (a)).

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III. REMOVAL FROM STORAGE

(a) weighing and identification of packages;

(b) movement of butter from cold room to store loading bay if means of transport is a container, or loaded at store bay if means of transport is a lorry or railway wagon.

IV. SPECIFIC LABELLING OR MARKING

If such labelling is compulsory under an EC regulation on disposal.

MILK PRODUCTS: SKIMMED-MILK POWDER

I. ACCEPTANCE AND ENTRY INTO STORE

(a) movement of skimmed-milk powder from means of transport on arrival to storage chamber;

(b) weighing;

(c) sampling/quality check;

(d) check on marking and packaging.

II. STORAGE

(a) rent of premises at contract price;

(b) insurance costs (unless included under (a));

(c) temperature control (unless included under (a));

(d) annual inventory (unless included under (a)).

III. REMOVAL FROM STORAGE

(a) weighing;

(b) sampling/inspection of goods (if responsibility of intervention authorities);

(c) movement of skimmed-milk powder to loading bay of store and loading, excluding stowage, on means of transport if a lorry or railway wagon; movement of skimmed-milk powder to loading bay of store if another means of transport, e.g. container.

IV. SPECIFIC MARKING

Specific marking of bags in which skimmed-milk powder is packed if sold by tender for a specific use.

ALCOHOL (REGULATION (EC) No 1493/1999)

I. ACCEPTANCE AND ENTRY INTO STORE

(a) quantity check/control;

(b) sampling/quality check;

(c) tanking (unless bought in without movement being required).

II. STORAGE

(a) contract price or rent of tanks;

(b) insurance costs (unless included under (a));

(c) temperature control (unless included under (a));

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(d) annual inventory (unless included under (a)).

III. REMOVAL FROM STORAGE

(a) quantity control;

(b) sampling/quality analysis (if responsibility of intervention authorities);

(c) loading on vehicle or into purchaser's tank.

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ANNEX VI

STANDARD AMOUNTS FOR THE COMMUNITY

(Article 4(1)(b))

I. **Standard amounts applicable**

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1. Standard amounts to apply throughout the Community shall be established, by product, on the basis of the lowest real costs recorded during a reference period beginning on 1 October of year n and ending on 30 April the following year. For the budget year 2008, the reference period, for Bulgaria and Romania, begins on 1 January 2007 and ends on 30 April 2007.

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2. 'Real costs recorded' means the real costs for the physical operations referred to in Annex V which took place during the reference period, on the basis of either individual invoices for these operations or a contract signed to cover them. If a stock of a given product exists during the reference period without there having been either entries or removals, the reference costs in the storage contracts for that product may also be used.

3. The Member States shall notify the Commission no later than 10 May of the real costs relating to the operations referred to in Annex V borne during the reference period. The standard amounts referred to in paragraph 1 shall be established in euro on the basis of the weighted average of the real costs recorded during the reference period in at least four Member States with the lowest real costs for a given physical operation, if the latter correspond to at least 33 % of the average total stored quantities of the product in question during the reference period. Otherwise, the real costs of other Member States shall be included in the weighting until the percentage attains 33 % of the stored quantities.

4. If fewer than four Member States place a given product in public storage, the standard amounts for that product shall be established on the basis of the real costs recorded in the Member States concerned.

5. If the real costs for a product in storage declared by a Member State and used in the calculation referred to in paragraph 3 are more than twice the arithmetic mean of the real costs declared by the other Member States, then that cost shall be reduced to the level of the arithmetic mean.

6. The real costs used for the calculation referred to in paragraphs 3 and 4 shall be weighted on the basis of the quantities stored by the Member States selected.

7. The real costs declared by Member States outside the euro zone shall be converted into euro on the basis of the average conversion rate for their currency during the reference period referred to in paragraph 1.

II. **Special provisions**

1. The standard amounts may be increased by the cost of removal from storage provided that the Member State submits a declaration covering the entire accounting year involved and the entire stock of the product in question that it will not apply the tolerance referred to in Article 8(2) and will stand guarantee for the quantity.

   This declaration shall be addressed to the Commission and shall reach it before it receives the first monthly declaration of the accounting year concerned or, if the product in question is not in intervention storage at the beginning of the accounting year, not later than the month following that in which the product first enters storage. ►M2 The increase provided for in the first subparagraph shall be calculated by multiplying the reference price, as referred to in Article 8 of Council Regulation (EC) No 1234/2007 (*) of the product concerned by the tolerance for that product provided for in Article 8(2) of this Regulation. ◄

2. The standard amounts established for the cost of entry into and removal from stores of all products in storage except for beef/veal shall be reduced if the quantities concerned are not physically moved. Such reductions shall be calculated by the Commission in proportion to the reduction in the standard

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amounts set in the decision taken by the Commission for the preceding accounting year.

3. The Commission may roll over the standard amounts fixed previously for a product where there was no public storage or there will be no public storage for the current accounting year.

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ANNEX VII

SPECIFIC ELEMENTS TO TAKE INTO ACCOUNT FOR EXPENDITURE AND REVENUE RELATING TO CERTAIN PRODUCTS

I. CEREALS

Drying

The additional cost of drying designed to lower the moisture content below that fixed for the standard quality shall be entered in the accounts as a physical operation as referred to in Article 4(1)(c), provided that this operation has been shown to have been necessary in accordance with the procedure laid down in Article 25(2) of Regulation (EC) No 1784/2003.

Quantity losses due to drying shall not be included when calculating the tolerance for conservation.

II. ETHYL ALCOHOL OF VINOUS ORIGIN

1. Value of quantities bought in

   For the purposes of the first subparagraph of Article 9(2), as regards bought-in alcohol, an amount equal to the aid to the distiller shall be deducted from the buying-in price of the alcohol by intervention agencies and entered in the accounts under the budget item for distillation. The value of the alcohol bought in, after deduction of the aid, shall be booked under the heading designated for the taking-over of alcohol (Line 004 of table 1). The aid to be deducted shall be that applicable to the quality of alcohol delivered.

2. For the purposes of Annex X and Annex XII(2)(a) and (c), the price to be used shall be the price payable to the distiller after deduction of the aid referred to in paragraph 1 instead of the intervention price.

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III. BEEF AND VEAL

For the purposes of Annex X and Annex XII(2)(a) and (c), the basic price to be used for de-boned beef is the reference price, as referred to in Article 8 of Regulation (EC) No 1234/2007, multiplied by a coefficient of 1,47.

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ANNEX VIII

DEPRECIATION OF PRODUCTS IN STORAGE

(Article 4(1)(d))

1. If, for a given product, the estimated selling price for products in public intervention storage is lower than the buying-in price, a depreciation percentage, called the 'k coefficient' shall be applied at the time of buying-in. It shall be fixed for each product at the beginning of each accounting year.

2. The depreciation percentage shall not exceed the difference between the buying-in price and the estimated disposal price for each product concerned.

3. At the time of buying in, the Commission may restrict the depreciation to a fraction of the percentage calculated in accordance with paragraph 2. That fraction may not be less than 70 % of the depreciation decided in accordance with paragraph 1.

   In such cases, the Commission shall conduct a second depreciation at the end of each accounting year in accordance with the method set out in paragraph 5.

4. In the case of depreciations as referred to in the second subparagraph of paragraph 3, the Commission shall fix overall depreciation amounts by product and by Member State before the beginning of the following accounting year.

   To that end, the estimated selling price for products in storage shall be compared to the estimated carryover value by product and by Member State. The overall depreciation amounts by product and by Member State concerned shall be obtained by multiplying the differences between the estimated carryover values and the estimated selling prices by the estimated quantities in storage at the end of the accounting year.

5. The estimate of quantities in public storage and the carryover values by product and by Member State within the meaning of Article 6(1) shall be based on a notification from the Member States, sent to the Commission no later than 7 September of year n+1, relating to products in storage at 30 September of that year, including the following elements:

   — the quantities bought in during the period from 1 October of year n to 31 August of year n+1;

   — the quantities in storage at 31 August of year n+1;

   — the value in euro of the products in storage at 31 August of year n+1;

   — the estimated quantities in storage at 30 September of year n+1;

   — the estimated quantities bought in between 1 and 30 September of year n+1;

   — the estimated value in euro of the quantities bought in between 1 and 30 September of year n+1.

6. The values in national currency notified by the Member States outside the euro zone with a view to calculating the depreciation at the end of the accounting year shall be converted into euro using the rates applicable at the time the overall depreciation amounts are calculated for the end of the accounting year.

7. The Commission shall notify the overall depreciation amounts by product to each of the Member States concerned so that they can include these in their final monthly declaration of expenditure to the EAGF for the accounting year concerned.

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ANNEX IX

VALUATION OF STOCKS OF DISTILLATION PRODUCTS (MIXED ALCOHOL)

The costs of disposing of the products of distillation as referred to in Articles 35 and 36 of Regulation (EEC) No 822/87 to be taken into account by the EAGF shall be equal to the buying-in price of the alcohol concerned minus:

(a) revenue from sales of the alcohol;

(b) the value of quantitative losses exceeding the tolerance limit;

(c) the value of quantities missing as a result of theft or other identifiable losses;

(d) the value of quantities which have deteriorated as a result of storage conditions;

(e) the value of quantities lost in accidents;

(f) guarantees forfeited under Community rules;

(g) any other revenue.

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ANNEX X

VALUATION OF MISSING QUANTITIES

Subject to the specific rules laid down in Annex VII, the value of missing quantities shall be calculated as follows:

(a) ►M2 Where the tolerance limits for the storage or processing of products are exceeded, or where quantities are found to be missing due to theft or other identifiable causes, the value of missing quantities shall be calculated by multiplying these quantities by the reference price, as referred to in Article 8 of Regulation (EC) No 1234/2007, in force for the standard quality for each product on the first day of the current accounting year, increased by 5 %. ◄

In the case of alcohol, the intervention price shall be replaced by the price paid to the distiller after deduction of an amount equal to the distillation aid paid.

(b) ►M2 If, on the day the quantities are found to be missing, the average market price for the standard quality in the Member State of storage is higher than 105 % of the basic reference price, as referred to in Article 8 of Regulation (EC) No 1234/2007, the contractors shall reimburse to the intervention agencies the market price recorded by the Member State, increased by 5 %. ◄

The average market price shall be determined by the Member State on the basis of the information in its regular notifications to the Commission.

▼M2

The differences between the amounts collected by applying the market price and the amounts booked to the EAGF by applying the reference price, as referred to in Article 8 of Regulation (EC) No 1234/2007, shall be credited to the EAGF at the end of the accounting year among the other elements of credit.

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(c) Where quantities are found to be missing after the products have been transferred or transported from an intervention centre or a storage place designated by the paying agency to another place, and where no specific value is fixed under the relevant Community legislation, the value of those missing quantities shall be determined in accordance with point (a).

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ANNEX XI

TOLERANCE LIMITS

1. Tolerance limits for quantity losses resulting from normal storage operations carried out in accordance with the rules is hereby fixed for each agricultural product which is the subject of a public storage measure, as follows:

–	cereals	0,2 %
–	paddy rice, maize, sorghum	0,4 %
–	sugar	0,1 %
–	alcohol	0,6 %
–	skimmed-milk powder	0,0 %
–	butter	0,0 %
–	beef and veal	0,6 %

2. The percentage for allowable losses during boning of beef shall be 32. This percentage shall apply to all quantities boned during the accounting year.

3. The tolerance limit for losses of quantities admitted into storage of the products of distillation operations, as referred to in Articles 35 and 36 of Regulation (EEC) No 822/87, shall be that provided for in respect of the products of the distillation operations referred in Article 39 of the said Regulation.

4. The tolerance limits referred to in paragraph 1 shall be fixed as a percentage of the actual weight, without packaging, of the quantities entering storage and taken over during the accounting year in question, plus the quantities in storage at the beginning of that year.

   These tolerances shall apply during the physical stock inspections. They shall be calculated, for each product, on the basis of all the quantities stored by a paying agency.

   The actual weight at buying-in and removal shall be the recorded weight minus the standard packaging weight, as laid down in the conditions of buying-in or, where no such conditions have been laid down, minus the average packaging weight used by the agency.

5. The tolerance shall not cover losses in terms of number of packages or number of registered pieces.

6. Losses arising from theft or other identifiable losses shall not be included in the calculation of tolerance limits provided for in paragraphs 1 and 2.

7. The tolerance limits referred to in paragraphs 1 and 2 shall be fixed by the Commission.

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ANNEX XII

VALUATION OF PRODUCTS WHICH HAVE DETERIORATED OR BEEN DESTROYED

1. Unless specific Community rules provide otherwise, a product shall be deemed to have deteriorated if it no longer meets the quality requirements applicable when it was bought in.

2. The value of products which have deteriorated or been destroyed shall be calculated according to the type of cause, as follows:

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(a) accidents, unless special provisions in Annex VII provide otherwise: the value of the products shall be calculated by multiplying the quantities affected by the basic reference price, as referred to in Article 8 of Regulation (EC) No 1234/2007, in force for the standard quality on the first day of the current accounting year, reduced by 5 %;

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(b) natural disasters: the value of the quantities affected shall be determined by a specific Commission decision taken in accordance with the procedure laid down in Article 25(2) of Regulation (EC) No 1784/2003 or the corresponding Article of other regulations on the common organisation of agricultural markets, as the case may be;

(c) poor conservation conditions due in particular to unsuitable storage methods: the value of the product shall be accounted for in accordance with Annex X(a) and (b);

(d) too long a period of storage: the book value of the product shall be determined on the basis of the selling price at the time of sale of the product in accordance with the procedure laid down in Article 25(2) of Regulation (EC) No 1784/2003 or the corresponding article of other regulations establishing common organisations of agricultural markets, as the case may be.

The decision on the sale of the product shall be taken in accordance with the agricultural legislation applicable to the product in question. The receipts from sales shall be taken into account for the month during which removal occurred.

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ANNEX XIII

ACCOUNTING RULES APPLICABLE TO PRODUCTS WHICH HAVE ENTERED STORAGE, BUT TAKING-OVER OF WHICH HAS BEEN REFUSED

1. Unless specific Community rules provide otherwise, entry, removal, storage and financing costs already entered in the accounts for each of the rejected quantities shall be deducted and taken into account separately, as follows:

   (a) the entry and removal costs to be deducted shall be calculated by multiplying the rejected quantities by the sum of the respective standard amounts in the month of removal;

   (b) expenditure on storage to be deducted shall be calculated by multiplying the rejected quantities by the number of months which elapse between entry and removal and by the standard amount for the month of removal;

   (c) the financing costs to be deducted shall be calculated by multiplying the rejected quantities by the number of months which elapse between entry and removal, after deduction of the number of months of delay in payment applicable at the time of entry, by the rate of financing applicable during the month of removal divided by 12 and by the average book value of the stocks carried over at the beginning of the accounting year, or by the first month of declaration if no average book value of stocks carried over exists.

2. The costs referred to in paragraph 1 shall be booked under the physical operations in the month of removal.

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ANNEX XIV

SPECIMEN MONTHLY DECLARATION FROM STORER TO PAYING AGENCY

(Indicative model)

MONTHLY STOCK STATEMENT

Products:		***Storer:*** ***Store:*** ***No:*** ***Address:***			***Month:***
Lot	***Description***	***Quantity (kg, tonnes, hl, boxes, items, etc.)***		***Date***	***Comments***
		Entry	***Exit***		
	Quantity carried over				
	Quantity to be carried over				

(Stamp and signature)

Place and date:

Name:

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ANNEX XV

SPECIMEN ANNUAL DECLARATION FROM STORER TO PAYING AGENCY

(Indicative model)

ANNUAL STOCK STATEMENT

Products:		***Storer:*** ***Store:*** ***No:*** ***Address:***	***Year:***
Lot	***Description***	***Quantity and/or weight booked***	***Comments***

(Stamp and signature)

Place and date:

Name:

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ANNEX XVI

CORRELATION TABLE

	This Regulation
-	Article 1

Regulation (EEC) No 411/88	This Regulation
Article 1	Annex IV, point II(2) and (3)
Article 2(1)	Annex IV, point II(4)
Article 2(1)	Annex IV, point II(5)
Article 2(2)	Annex IV, point II(6)
Article 2(3)	Annex IV, point III(1)
Article 2(4)	Annex IV, point III(2)
Article 3	Annex IV, point I(1)
Article 4	Annex IV, point I(2)
Article 5	—
Article 6	—
Annex	Appendix to Annex IV

▼B

Regulation (EEC) No 1643/89	This Regulation
Article 1	Annex VI, point I(1)
Article 1a	Article 4(2)
Article 2	Annex VI, point I(2), (3), (4), (5) and (6)
Article 3	Article 2(3)(c)
Annex	Annex V

Regulation (EEC) No 2734/89	This Regulation
Article 1	Annex IX
Article 2	Article 9(1)
Article 3	Annex XI(3)
Article 4	—

Regulation (EEC) No 3492/90	This Regulation
Article 1	Article 5
Article 2(1)	Article 2(4)
Article 2(2)	Article 2(8)
Article 3	Article 8(1)
Article 4(1)	Article 8(2)
Article 4(2)	Annex XI(2)
Article 4(3)	Annex XI(6)
Article 4(4)	Annex XI(7)
Article 5(1)	Article 7(2)(b)
Article 5(2)	—
Article 5(3)	Article 6(2)(d)
Article 5(4)	Annex XII(1)
Article 5(5)	Article 2(5)
Article 6	Article 5(2)(f)
Article 7	Article 9(1)(a)
Article 8	—
Article 9	—
Article 10	—
Annex, point A	Article 4
Annex, first indent of point B	Article 9(1)
Annex, second indent of point B	Article 5(2)(f)

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Regulation (EEC) No 3597/90	This Regulation
Article 1(1), (2) and (3)	Article 7(1)
Article 1(4)	Annex IV, point III(3)
Article 1(4), second subparagraph	Annex IV, point II(1)
Article 2(1) and (2)	Annex X
Article 2(3)	Annex XII
Article 2(4)	Article 2(5)
Article 2(5), first indent	Article 9(2), second subparagraph
Article 2(5), second and third indents	Article 4(2)
Article 3(1)	Article 6(2)(a)
Article 3(2)	Article 6(2)(b)
Article 3(3)	Article 6(2)(c)
Article 4	Annex VI, point II(1)
Article 5	Article 9(3)
Article 6(1)	Article 6(2)(f)
Article 6(2)	Article 7(2)(c)
Article 7(1)	Article 9(5)
Article 7(2) and (3)	Annex XIII
Article 7(4)	Article 4(2)
Article 8	Article 9(7)
Article 9	Article 9(1)
Article 10	Article 6(2)(e)
Article 11	Article 2(3)(a)
Article 12	—
Annex	Annex VII

Regulation (EEC) No 147/91	This Regulation
Article 1	Annex XI(4) and (5)
Article 2	Annex XI(1) and (2)
Article 3	Article 7(2)(d)
Article 4	—
Article 5	—
Article 6	—

▼B

Regulation (EEC) No 2148/96	This Regulation
Article 1	Article 2(2) and (3)(a) and (b)
Article 2	Annex II, point III(1)
Article 3	Annex II, point II(2)
Article 4	Annex I, point A. I
Article 5	Annex I, point A. II
Article 6	Annex II, point II
Article 7(1)	Article 2(3)(d)
Article 7(2)	Article 2(7)
Article 8	Annex II, point IV
Article 9	Article 2(8)
Article 10	—
Article 11	—
Annex I	Annex XIV
Annex II	Annex XV
Annex III	Annex I, point B