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COMMISSION REGULATION (EC) No 491/2008

of 3 June 2008

laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 concerning production refunds in the cereals sector

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COMMISSION REGULATION (EC) No 491/2008

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laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 concerning production refunds in the cereals sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ([1]), and in particular Article 98 in conjunction with Article 4 thereof,

Whereas:

(1) Council Regulation (EC) No 1784/2003 of 29 September 2003 on the common organization of the market in cereals ([2]) is to be repealed from 1 July 2008 under Article 201(1)(c) of Regulation (EC) No 1234/2007.

(2) Commission Regulation (EEC) No 1722/93 of 30 June 1993 laying down detailed rules for the application of Council Regulation (EEC) No 1766/92 concerning production refunds in the cereals sector ([3]) has been substantially amended several times. Following the adoption of Regulation (EC) No 1234/2007 as single CMO Regulation it is appropriate to adapt Regulation (EEC) No 1722/93 accordingly. In the interests of clarity, that Regulation should be repealed and replaced by a new Regulation.

(3) In view of the special situation of the market in starch, and particularly the need to keep prices competitive in relation to starch produced in third countries and imported as goods in respect of which the import arrangements do not provide sufficient protection for Community producers, Article 96 of Regulation (EC) No 1234/2007 provides for the grant of a production refund for starch obtained from maize, wheat or potatoes and for certain derivatives used in the manufacture of certain products a list of which is drawn up by the Commission, or in the absence of significant domestic production of other cereals for the production of starch, in Finland and Sweden each marketing year a certain amount of starch from barley or oats, in so far as this does not entail an increase in the level of starch production from those two cereals. The granting of this refund aims to enable the user industries concerned to have access to starch and certain derivatives at a lower price than that which would result from applying the rules of the common organization of the market in the products in question.

([1]) OJ L 299, 16.11.2007, p. 1. Regulation as last amended by Regulation (EC) No 361/2008 (OJ L 121, 7.5.2008, p. 1).
([2]) OJ L 270, 21.10.2003, p. 78. Regulation as last amended by Regulation (EC) No 735/2007 (OJ L 169, 29.6.2007, p. 6).
([3]) OJ L 159, 1.7.1993, p. 112. Regulation as last amended by Regulation (EC) No 1996/2006 (OJ L 398, 30.12.2006, p. 1).

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(4) Pursuant to Article 98 of Regulation (EC) No 1234/2007, it is necessary to adopt detailed rules for the grant of production refunds, including rules for control and payment, so that the same rules are applied in all Member States.

(5) The Regulation (EC) No 1234/2007 provides for a list to be drawn up of products the manufacture of which uses starch giving rise to entitlement to the refund.

(6) To ensure that control measures are effective, provision should be made for beneficiaries of the refund to be approved in advance by the Member States in whose territory the abovementioned products are manufactured.

(7) It is necessary to define how the production refund is to be calculated and how often it is to be fixed. The most satisfactory calculation method is at present based on the difference between the market price for cereals and the price used to calculate the import duty. For reasons of stability, the production refund should as a general rule be fixed every month and, as a means of checking that the production refund is of the correct value, the prices of cereals should be monitored on the world and the most representatives Community markets. It should be clarified which Community markets are to be monitored, and this monitoring should be limited to maize. Since taking other cereal prices into account has not had any practical effect in the past on calculating the amount of the refund, references to other cereals should therefore not be necessary.

(8) Production refunds are to be paid for the use of starch and certain derived products in the manufacture of certain goods; detailed information is required to facilitate the appropriate control and payment of the production refunds to applicants; the competent authority in the Member State concerned should be empowered to require applicants to supply any information and allow any checks or inspections necessary to effect such controls.

(9) The manufacturer of the product may not necessarily use basic starch and it is therefore necessary to draw up a list of certain products derived from starch the use of which will give the manufacturer the right to receive the refund.

(10) The special characteristics of esterified or etherified starch could lead to certain speculative processing operations designed to receive the production refund more than once; so as to prevent such speculation, measures are needed to ensure that esterified or etherified starch is not reprocessed into a raw material the use of which gives the right to apply for a refund. The level of the security should be adapted to prevent such speculation.

(11) The production refund should not be paid until processing has taken place. Once processing has taken place, payment should be made within five months following verification by the competent authority that the starch has been processed. However, it should be possible for the manufacturer to receive an advance before completion of the controls.

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(12) With a view to simplification and reducing administrative burdens and the costs of re-converting modified starches it is appropriate to increase the amount of the production refund below which control measures are not deemed to be necessary, without expanding the risk for inappropriate spending of Community resources.

(13) Commission Regulation (EEC) No 2220/85 of 22 July 1985 laying down common detailed rules for the application of the system of securities for agricultural products [1], applies to the arrangements provided for in this Regulation. Therefore, the primary requirements of the obligations incumbent on manufacturers and guaranteed by the lodging of a security should be defined.

(14) The Management Committee for the Common Organisation of Agricultural Markets has not delivered an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

Article 1

1. In accordance with Article 96 of Regulation (EC) No 1234/2007 a production refund (hereinafter called 'refund') may be granted to natural or legal persons using starch extracted from wheat, maize, or potatoes, or certain derived products, in the manufacture of the goods listed in Annex I to this Regulation.

For Finland and Sweden, a refund may also be granted for the use of barley and oat starch limited to a total quantity of 50 000 tonnes in Finland and 10 000 tonnes in Sweden.

2. It is decided to grant a refund taking into account, in particular:

(a) the level of competition with third countries, and the degree of protection against such competition afforded by the mechanisms of the common agricultural policy and the Common Customs Tariff;

(b) the progress made in the technology of starch manufacture and utilization;

(c) the degree to which starch is incorporated in the final product and/or the relative value of starch in the final product and/or the importance of the product as an outlet for starch, in the light of competition with other products.

3. The grant of a refund for a product may not cause distortion in the conditions of competition with other products which are not eligible for such refunds.

4. Should it be established that distortion has occurred following the grant of a refund, that refund shall:

(a) be abolished; or

(b) adjusted, in so far as is necessary to eliminate the distortion in the conditions of competition.

5. Starches imported into the Community under an import scheme which gives rise to a reduction in import duty may not benefit from a production refund.

[1] OJ L 205, 3.8.1985, p. 5. Regulation as last amended by Regulation (EC) No 1913/2006 (OJ L 365, 21.12.2006, p. 52).

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6. The decisions provided for in this Article shall be adopted by the Commission in accordance with the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007.

Article 2

For the purposes of this Regulation the following definitions shall apply:

(a) 'starch' means basic starch or a product derived from starch as listed in Annex II;

(b) 'approved products' means any of the products listed in Annex I;

(c) 'the manufacturer' means the user of the starch for the production of approved products.

Article 3

1. In cases where a refund is granted, it shall be fixed once a month. However, if the prices of maize and/or wheat in the Community or on the world market change in a significant way, the refund calculated in accordance with paragraph 2 can be modified during this month to take account of these changes.

2. The refund per tonne of starch of maize, wheat, barley or oats shall be calculated in particular on the basis of the difference, multiplied by a coefficient of 1,6, between:

(a) the average of the maize market prices in France and Hungary, valid during the five days preceding the day of fixing; and

(b) the average of the representative cif Rotterdam import prices used for the determination of the import duties on the maize, noted during the five days preceding the day of the beginning of application.

For the purposes of calculating the difference referred to in the first subparagraph, the following rules shall apply:

(a) if the maize market price referred to in point (a) is higher than the intervention price referred to in Article 18 of Regulation (EC) No 1234/2007, but less than 155 % of that price, the price to be taken into account shall be the intervention price plus half the difference between the real price and the intervention price;

(b) if the maize market price referred to in point (a) is higher than 155 % of the intervention price, the price to be taken into account shall be the intervention price plus 27,5 % of the intervention price.

For potato starch a different rate may be set that reflects the minimum price indicated in Article 4a of Council Regulation (EC) No 1868/94 ([1]). In that case, the calculation shall be made on the basis of the maize market price in France and Hungary referred to in point (a) of the first subparagraph, up to a limit of 115 % of the intervention price.

([1]) OJ L 197, 30.7.1994, p. 4.

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During July, August and September, the maize price referred to in point (a) of the first subparagraph shall be reduced by the difference between the intervention price for cereals as referred to in Article 18 of Regulation (EC) No 1234/2007 valid in June and that valid in July, save if the price of maize referred to in point (a) of the first subparagraph corresponds already to that valid for the new harvest.

3. The refund payable shall be that calculated in accordance with paragraph 2 and multiplied by the coefficient indicated in Annex II which corresponds to the CN code of the starch actually used to manufacture the approved products.

4. The decisions provided for in this Article shall be adopted by the Commission in accordance with the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007.

Article 4

1. Manufacturers who intend to claim refunds should apply to the competent authority in the Member State where the starch is used, giving the following information:

(a) the name and address of the manufacturer;

(b) the range of products in which starch is used, including those which are on the list in Annex I and those which are not, giving a full description and the CN codes;

(c) the address(es) of the place(s) where the starch is to be processed into an approved product, if the address is different as these of the manufacturer.

Member States may ask the manufacturer for additional information.

2. Manufacturers shall submit a written undertaking to the competent authority, allowing the competent authorities to carry out all checks and inspections required to monitor the use of the starch and that they will provide any information required.

3. The competent authority shall take measures to ensure that the manufacturer is established and officially recognized in the Member State.

4. On the basis of the information specified in paragraphs 1 and 2, the competent authority shall draw up a list of approved manufacturers which it shall keep up to date.

Only manufacturers thus approved shall be entitled to claim a refund in accordance with Article 5.

Article 5

1. If the manufacturer wishes to apply for a refund, he must address himself in writing to his competent authority to obtain a refund certificate. Applications may be lodged every working day before 13:00 Brussels time.

2. The application must specify:

(a) the name and address of the manufacturer;

(b) the quantity of starch to be used;

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(c) in the case of manufacture of a product falling within CN code 3505 10 50, the quantity of starch which will be used;

(d) the place(s) where the starch will be used;

(e) the planned dates of the processing operations.

3. The application shall be accompanied by:

(a) the lodging of a security in accordance with Article 8;

(b) a declaration by the supplier of the starch that the product to be used has been directly produced from maize, wheat, barley, oats or potatoes, with the exclusion of all use of by-products obtained at the time of the manufacture of other agricultural products or goods.

4. Member States may require additional information.

Article 6

1. As soon as applications submitted in accordance with Article 5 are received, the competent authority shall verify them and shall issue the refund certificate forthwith.

2. Member States shall use national forms for the refund certificate which, without prejudice to the other provisions of Community legislation, shall contain at least the information specified in paragraph 3.

3. The refund certificate shall include the information referred to in Article 5(2) and state the refund rate and the last day of its validity, which shall be the last day of the third month following the month of issue.

However, during July, August and until 24 September included, the validity of the certificates requested during the periods in question is limited to 30 days as from the day on which they are issued, without being able to exceed the limit of 30 September.

4. The rate of the refund applicable and stated on the certificate corresponds to that valid the day of the receipt of the request.

However, where any of the quantities of starch quoted on the certificate is processed during the cereals marketing year following that in which the application was received, the refund payable for that starch which is processed in the new marketing year shall be adjusted according to the difference between the intervention price applicable during the month of delivery of the restitution certificate, and that applicable in the month of processing, multiplied by a coefficient of 1,60. The operative event for the exchange rate applicable to the refund shall be that referred to in Article 2(1) of Regulation (EC) No 1913/2006.

Article 7

1. Manufacturers in possession of a refund certificate delivered in accordance with Article 6 shall be entitled, provided all the requirements of this Regulation have been met, to request payment of the refund indicated on the certificate, after the starch has been used in the manufacture of the approved products concerned.

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2. Rights under the certificate shall not be transferable.

Article 8

1. The issue of a certificate shall be subject to the lodging of a security by the manufacturer with the competent authority, equal to EUR 15 per tonne of basic starch, where appropriate multiplied by the coefficient corresponding to the type of starch to be used as set out in Annex II.

2. The security shall be released in accordance with Regulation (EEC) No 2220/85. The primary requirement within the meaning of Article 20 of that Regulation shall be the processing of the quantity of starch stated on the application into approved products within the period of validity of the certificate. However, if a manufacturer has processed at least 90 % of the quantity of starch stated on the application, he shall be deemed to have fulfilled that primary requirement.

Article 9

1. The definitive payment of the refund may be made only after the manufacturer has notified the competent authority of the following information:

(a) the date or dates of purchase and delivery of the starch;

(b) the name and address of the suppliers of the starch;

(c) the name and address of the producers of the starch;

(d) the date or dates on which the starch was processed;

(e) the quantity and type of starch, including the CN codes, which has been used;

(f) the quantity of the approved product shown on the certificate and manufactured using the starch.

2. Where the product mentioned on the certificate falls within CN code 3505 10 50, the notification referred to in paragraph 1 shall be accompanied by the lodging of a security equal to the production refund payable on the manufacture of the product in question. However, where the amount of the production refund is less than EUR 30/tonne of starch, the security shall not be required and the verification and control measures provided for in Article 10 shall not apply.

The primary requirement, within the meaning of Article 20 of Regulation (EEC) No 2220/85, constitutes the use or the export of the product in accordance with the respective provisions of points (a) and (b) of Article 10(1) of this Regulation. The use or the export is to be effected within 12 months following the deadline of validity of the certificate. An extension of maximum six months of this deadline may be considered on the basis of a duly justified request presented to the competent authority.

3. Before payment, the competent authority shall establish that the starch has been used for the manufacture of the approved products in accordance with the information stated on the certificate. This will normally be achieved using administrative checks, but these should be supported by physical checks where necessary.

4. All checks provided for in this Regulation shall be completed within five months of the date on which the competent authority received the information required in paragraph 1.

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5. Where the quantity of starch processed is greater than the quantity shown on the certificate, then the extra quantity, up to a limit of 5 %, shall be deemed to have been processed under that document, conferring a right to the refund indicated thereon.

Article 10

1. The security provided for in Article 9(2) shall be released only once the competent authority has received proof that the product falling within CN code 3505 10 50:

(a) has been used within the customs territory of the Community to manufacture products other than those listed in Annex II; or

(b) has left the customs territory of the Community, in the case of direct export to third countries.

2. The proof referred to in paragraph 1(a) shall consist of a declaration submitted by the manufacturer to the competent authority, indicating:

(a) whether the product in question is to be processed;

(b) that the product will be used to manufacture only products other than those listed in Annex II;

(c) that the product in question will be sold only to a party who will take the undertaking mentioned in point (b), on the basis of either a contractual clause established for that purpose or a specific condition mentioned in the sales invoice; the manufacturer shall retain a copy of the sales contract or of the sales invoice, to be kept at the disposal of the competent authority;

(d) that he is aware of the provisions of paragraph 8;

(e) the name and address of the party who receives the product and the quantity involved if the product is transferred;

(f) the number of the T 5 control copy if the buyer is located in another Member State.

3. At the end of each quarter, the manufacturer shall forward copies of the declaration referred to in paragraph 2 to his competent authority within 20 working days. On receipt, the competent authority concerned shall forward the same documents to the competent authority of the buyer within 20 working days.

4. Both manufacturers and buyers of the product falling within CN code 3505 10 50 must have stock records of a type approved by the Member States so that compliance with the undertakings and information contained in the manufacturer's declaration referred to in paragraph 2 can be verified. The competent authorities of the Member States will carry out verifications on the basis of these stock records with reference to financial accounts, including invoices and bank extracts, as necessary to satisfy themselves of the quantitative operations recorded.

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However, the buyers who, each quarter, use a quantity of the products within this CN code which is less than 1 000 kg, can be exempted from this obligation.

5. The verification provided for in paragraph 4 shall be made by the competent authorities of the respective Member States at the premises of the manufacturer and of the buyer after the end of each quarter. Such checks shall focus on reconciling global data relating to that period for the manufacturers and buyers concerned, and with detailed verification of at least 10 % of all the transactions and utilizations which have taken place.

Such verification shall be determined by the competent authorities on the basis of a risk analysis, taking into account the importance of the quantities and sums involved, findings from previous verifications, and other factors to be decided by the competent control authorities.

Each verification operation must be completed not later than five months after the end of each quarter.

The competent authority of the manufacturer must have the results of each verification at its disposal not later than 20 working days after the end of each check.

Where such verifications take place in two or more Member States, the competent authorities concerned shall communicate the results of the verifications made as part of the procedures referred to in Council Regulation (EEC) No 1468/81 ([1]).

6. If irregularities are found in 3 % or more of the checks referred to in paragraph 5, the competent authorities shall intensify checks.

Where the results of verifications so warrant, the authority which released the security shall apply the penalty provided for in paragraph 8 to the manufacturer concerned.

7. When the product in question is the subject of intra-Community trade or is exported to third countries via the territory of another Member State, a T 5 control copy shall be issued in accordance with Commission Regulation (EEC) No 2454/93 ([2]).

Box 104 of the control copy shall include, under the heading ‘Other’, one of the entries listed in Annex III to this Regulation.

8. If the conditions laid down in paragraphs 1 to 7 are not met, the competent authority of the Member State concerned shall, without prejudice to national sanctions, require payment of an amount equivalent to 150 % of the highest refund applicable to the product in question during the 12 preceding months.

Article 11

1. The refund quoted on the certificate shall be paid only for the quantity of starch actually processed. At the same time, the security referred to in Article 8(1) shall be released in accordance with Title V of Regulation (EEC) No 2220/85.

([1]) OJ L 144, 2.6.1981, p. 1.
([2]) OJ L 253, 11.10.1993, p. 1.

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2. The refund shall be paid not later than five months after the date on which the check provided for in Article 9(3) is completed. However, at the request of the manufacturer, the competent authority may advance a sum equivalent to the refund 30 days after receipt of the said information. Apart from cases where the product falls within CN code 3505 10 50, this advance shall be subject to the lodging of a security by the manufacturer equal to 115 % of the sum advanced. The security shall be released in accordance with Article 19(1) of Regulation (EEC) No 2220/85.

Article 12

Member States shall notify to the Commission:

(a) by the end of the first week of each month, the quantities of starch for which certificate applications as indicated in Article 5(1) were made during the previous month;

(b) within three months of the end of each quarter of the calendar year the type, quantities and origin of starch (maize, wheat, potatoes, barley or oats) on which refunds were paid and the quantities of products for which the starch was used.

Article 13

Regulation (EEC) No 1722/93 is hereby repealed.

Article 14

This Regulation shall enter into force on 1 July 2008.

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

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ANNEX I

Products for which starch and/or its derivatives are used falling within the following codes and chapters of the Combined Nomenclature

CN code	Description
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	– Mucilages and thickeners, whether or not modified, derived from vegetable products:
ex 1302 32 90	– – – Mucilage of guar seeds
ex 1302 39 00	– – Other:
	– Carrageenan
ex 1404	Vegetable products not elsewhere specified or included:
1404 20 00	– Cotton linters
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey; caramel:
1702 50 00	– Chemically pure fructose
ex 1702 90	– Other, including invert sugar:
1702 90 10	– – Chemically pure maltose
ex Chapter 29	Organic chemicals, excluding subheadings 2905 43 00 and 2905 44
Chapter 30	Pharmaceutical products
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations), and cleaning preparations, whether or not containing soap, other than those of heading No 3401
ex Chapter 35	Albuminoidel substances; modified starches; glues; enzymes excluding heading No 3501 and subheading 3505 10 10, 3505 10 90 and 3505 20
ex Chapter 38	Miscellaneous chemical products excluding heading Nos 3809 and 3824 60
Chapter 39	Plastics and articles thereof
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
4801 00	Newsprint, in rolls or sheets

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CN code	Description
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper falling within heading Nos 4801 or 4803; handmade paper and paperboard
4803 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
4804	Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading Nos 4802 or 4803
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 in Chapter 48 of the Combined Nomenclature
4806	Vegetable parchment, greaseproof papers, tracing papers, and glassine and other glazed transparent or translucent papers, in rolls or sheets
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No 4803
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading Nos 4803, 4809 or 4810
4812 00 00	Filter blocks, slabs and plates, of paper pulp
ex 4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:
ex 4813 90	– Other

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CN code	Description
ex 4814	Wallpaper and similar wall coverings; window transparencies or paper:
4814 10 00	– ‘ingrain’ paper
4814 20 00	– Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics
4814 90	– Other
ex 4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those falling within heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:
4816 10 00	– Carbon or similar copying papers
4816 90 00	– Other
Chapter 52	Cotton
ex 5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5806:
	– Of cotton:
5801 21 00	– – Uncut weft pile fabrics
ex 5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703:
	– Terry towelling and similar woven terry fabrics, of cotton:
5802 11 00	– – Unbleached
5802 19 00	– – Other
ex 5803	Gauze, other than narrow fabrics falling within heading No 5806:
5803 10 00	– Of cotton

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ANNEX II

Basic starches and products derived from starch

CN code	Description	Quantity of starch needed to produce one tonne (Coefficient)
	A. BASIC STARCHES (1) (2)	
ex 1108	Starches; inulin:	
	– Starches:	
1108 11 00	– – Wheat starch	1,00
1108 12 00	– – Maize (corn) starch	1,00
1108 13 00	– – Potato starch	1,00
ex 1108 19	– – Other starches:	1,00
	B. THE FOLLOWING DERIVED PRODUCTS WHEN BASED ON THE ABOVE	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:	
	– – Other:	
	– – – Containing in the dry state 99 % or more by weight of glucose:	
1702 30 51	– – – – In the form of white crystalline powder, whether or not agglomerated	1,304
1702 30 59	– – – – Other (3)	1,00
	– – – Other	
1702 30 91	– – – – In the form of white crystalline powder, whether or not agglomerated:	1,304
1702 30 99	– – – – Other (3)	1,00
ex 1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:	
1702 40 90	– – Other (3)	1,00
ex 1702 90	– Other, including invert sugar:	
1702 90 50	– – Maltodextrine and maltodextrine syrup:	

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CN code	Description	Quantity of starch needed to produce one tonne (Coefficient)
	– – – In the form of white crystalline powder, whether or not agglomerated	1,304
	– – – Other ([3])	1,00
	– – Caramel:	
	– – – Other:	
1702 90 75	– – – – In the form of powder, whether or not agglomerated	1,366
1702 90 79	– – – – Other ([3])	0,95
ex 2905	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	– Other polyhydric alcohols:	
2905 43 00	– – Mannitol	1,52
2905 44	– – D-glucitol (sorbitol):	
	– – – In aqueous solution:	
2905 44 11	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content ([4])	1,068
2905 44 19	– – – – Other ([4])	0,944
	– – – Other:	
2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	1,52
2905 44 99	– – – – Other	1,52
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches), glues based on starches, or on dextrins or other modified starches:	
ex 3505 10	– Dextrins and other modified starches:	
3505 10 10	– – Dextrins ([5])	1,14
	– – Other modified starches:	
3505 10 90	– – – Other ([5])	1,14
3505 20	– Glues	1,14
ex 3809	Finishing agants, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	– With basis of amylaceous substances ([5])	1,14

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CN code	Description	Quantity of starch needed to produce one tonne (Coefficient)
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
3824 60	– Sorbitol other than that falling within CN code 2905 44:	
	– – In aqueous solution	
3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content (4)	1,068
3824 60 19	– – – Other (4)	0,944
	– – Other:	
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	1,52
3824 60 99	– – – Other	1,52

(1) The coefficient shown applies to starch with a dry matter content of at least 87 % in the case of maize and wheat starches, and at least 80 % in the case of potato starch. The production refund payable for basic starch of a lower dry matter content than that shown is to be adjusted using the following formula.
1. Maize or wheat starch: (Actual percentage of dry matter/87) × Production refund.
2. Potato starch: (Actual percentage of dry matter/80) × Production refund.
Where the production refund is paid for starch falling with CN code 1108, the purity of starch in the dry matter must be at least 97 %.
The degree of purity of the starch in dry matter is determined with the aid of one of the methods published in Annex I to Commission Directive 72/199/EEC (OJ L 123, 29.5.1972, p. 6).

(2) Directly produced from maize, wheat, or potatoes, with the exclusion of all use of by-products obtained at the time of the manufacture of other agricultural products or merchandise.

(3) The production refund is payable for products falling within CN codes with a dry matter content of at least 78 %. The production refund payable for products falling within these CN codes with a dry matter content lower than 78 % is to be adjusted using the following formula: (Actual percentage of dry matter/78) × Production refund.

(4) The production refund is payable for D-glucitol (sorbitol) in aqueous solution with a dry matter content of at least 70 %. Where the dry matter content is lower than 70 %, the production refund is to be adjusted using the following formula: (Actual percentage of dry matter/70) × Production refund.

(5) The production refund is payable for the actual starch or dextrin dry matter content.

▼B

ANNEX III

Entries referred to in Article 10(7)

— *in Bulgarian:* Предназначено за преработка или доставка съгласно Регламент (ЕО) № 491/2008, или за износ извън митническата територия на Общността.

— *in Spanish:* Se utilizará para la transformación o la entrega, de conformidad con el artículo 10 del Reglamento (CE) nº 491/2008 o para la exportación a partir del territorio aduanero de la Comunidad.

— *in Czech:* Použije se pro zpracování nebo dodávku v souladu s článkem 10 nařízení Komise (ES) č. 491/2008 nebo pro vývoz z celního území Společenství.

— *in Danish:* Til forarbejdning eller levering i overensstemmelse med artikel 10 i forordning (EF) nr. 491/2008 eller til udførsel fra Fællesskabets toldområde.

— *in German:* Zur Verarbeitung oder Lieferung gemäß Artikel 10 der Verordnung (EG) Nr. 491/2008 oder zur Ausfuhr aus dem Zollgebiet der Gemeinschaft bestimmt.

— *in Estonian:* Kasutatakse töötlemiseks või tarnimisekskomisjoni määruse (EÜ) nr 491/2008 artikli 10 kohaselt või ekspordiks ühenduse tolliterritooriumilt.

— *in Greek:* Προς χρήση για μεταποίηση ή παράδοση σύμφωνα με το άρθρο 10 του κανονισμού (ΕΚ) αριθ. 491/2008 ή για εξαγωγή από το τελωνειακό έδαφος της Κοινότητας.

— *in English:* To be used for processing or delivery in accordance with Article 10 of Commission Regulation (EC) No 491/2008 or for export from the customs territory of the Community.

— *in French:* À utiliser pour la transformation ou la livraison, conformément à l'article 10 du règlement (CE) nº 491/2008, ou pour l'exportation à partir du territoire douanier de la Communauté.

▼M1

— *in Croatian:* Za preradu ili isporuku u skladu s člankom 10. Uredbe Komisije (EZ) br. 491/2008 ili za izvoz iz carinskog područja Zajednice.

▼B

— *in Italian:* Da utilizzare per la trasformazione o la consegna, conformemente all'articolo 10 del regolamento (CE) n. 491/2008, o per l'esportazione dal territorio doganale della Comunità.

— *in Latvian:* Izmantošanai pārstrādei vai piegādei saskaņā ar Komisijas Regulas (EK) Nr. 491/2008 10. pantu, vai arī eksportam no Kopienu teritorijas.

— *in Lithuanian:* Naudoti perdirbimui arba pristatymui pagal Komisijos reglamento (EB) Nr. 491/2008 10 straipsnį, arba eksportui iš Bendrijos muitų teritorijos.

— *in Hungarian:* Az 491/2008/EK bizottsági rendelet 10. cikkével összhangban történő feldolgozásra vagy szállításra vagy a Közösség vámterületéről történő kivitelre irányuló felhasználásra.

— *in Maltese:* Biex jintuża għall-ipproċessar jew għall-kunsinna b'konformità ma' l-Artikolu 10 tar-Regolament tal-Kummissjoni (KE) Nru 491/2008 jew għall-esportazzjoni mit-territorju doganali tal-Komunità.

▼B

— *in Dutch:*	Bestemd voor verwerking of levering overeenkomstig artikel 10 van Verordening (EG) nr. 491/2008 of voor uitvoer uit het douanegebied van de Gemeenschap.
— *in Polish:*	Do przetwarzania lub dostaw, zgodnie z art. 10 rozporządzenia Komisji (WE) nr 491/2008, lub do wywozu z terytorium celnego Wspólnoty.
— *in Portuguese:*	A utilizar para transformação ou entrega, em conformidade com o disposto no artigo 10.º do Regulamento (CE) n.º 491/2008, ou para exportação a partir do território aduaneiro da Comunidade.
— *in Romanian:*	A se folosi pentru procesare sau livrare, conform articolului 10 din Regulamentul (CE) nr. 491/2008, sau pentru export de pe teritoriul vamal al Comunității.
— *in Slovak:*	Na použitie pri spracovaní alebo dodávke v súlade s článkom 10 nariadenia Komisie (ES) č. 491/2008 alebo na vývoz z colného územia Spoločenstva.
— *in Slovenian:*	Za predelavo ali dobavo v skladu s členom 10 Uredbe Komisije (ES) št. 491/2008 ali za izvoz iz carinskih območij Skupnosti.
— *in Finnish:*	Käytetään jalostamiseen tai toimittamiseen asetuksen (EY) N:o 491/2008 10 artiklan mukaisesti taikka vientiin yhteisön tullialueelta.
— *in Swedish:*	Avsedd för bearbetning eller leverans i enlighet med artikel 10 i kommissionens förordning (EG) nr 491/2008 eller för export från gemenskapens tullområde.