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COMMISSION REGULATION (EU) No 578/2010

of 29 June 2010

on the implementation of Council Regulation (EC) No 1216/2009 as regards the system of granting export refunds for certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds

(OJ L 171, 6.7.2010, p. 1)

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COMMISSION REGULATION (EU) No 578/2010

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1216/2009 of 30 November 2009 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products ([1]), and in particular the first subparagraph of Article 8(3) thereof,

Whereas:

(1) Commission Regulation (EC) No 1043/2005 of 30 June 2005 implementing Council Regulation (EC) No 3448/93 as regards the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds ([2]) has been substantially amended several times. Since further amendments are necessary, it should be replaced.

(2) 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) ([3]) provides that, to the extent required to allow certain agricultural products to be exported in the form of certain processed goods not listed in Annex I to the Treaty on the basis of world market quotations or prices for such products, the difference between such quotations or prices and prices in the Union may be covered by an export refund. The granting of refunds for all those agricultural products exported in the form of goods not covered by Annex I to the Treaty should therefore be subject to common rules.

(3) In order to ensure uniform application of Regulation (EC) No 1234/2007 relating to the granting of export refunds, such refunds should not be granted for goods from third countries used in the manufacture of goods which are exported after having been in free circulation in the Union.

(4) Export refunds should be paid for goods which are obtained directly from basic products, from products obtained from the processing of basic products and from products assimilated to either of these categories. The method for determining the amount of the export refund in each of those cases should be established.

([1]) OJ L 328, 15.12.2009, p. 10.
([2]) OJ L 172, 5.7.2005, p. 24.
([3]) OJ L 299, 16.11.2007, p. 1.

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(5) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products [1] and 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 [2] apply in general to goods not covered by Annex I to the Treaty. It is therefore necessary to specify the manner in which certain provisions of those Regulations apply.

(6) In accordance with Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks [3], the rate of the export refund is to be that applicable on the day on which the cereals are placed under customs control for the manufacture of spirit drinks. The placing of cereals under customs control for the production of the spirit drinks referred to in Article 2 of Regulation (EC) No 1670/2006 should therefore be deemed to be equivalent to export for the purpose of granting export refunds.

(7) Spirit drinks are considered less sensitive to the price of the agricultural products used in their manufacture than other goods. However, Protocol 19 of the Act of Accession of the United Kingdom, Ireland and Denmark provides that the necessary measures must be decided to facilitate the use of Union cereals in the manufacture of spirit drinks obtained from cereals.

(8) Many goods manufactured by an undertaking under clearly defined technical conditions and having constant characteristics and quality follow a regular export pattern. To ease export formalities, a simplified procedure should be adopted for such goods whereby the manufacturer communicates to the competent authorities such information as the latter consider necessary concerning the conditions of manufacture of the goods. Where the quantities of agricultural products actually used in the manufacture of the exported goods are registered with the competent authorities, provision should be included for annual confirmation of such registration in order to reduce the risks associated with failure to communicate changes in those quantities.

(9) Many agricultural products are subject to natural and seasonal variability. The agricultural product content of exported goods may consequently vary. The amount of the refund should therefore be determined on the basis of the quantities of agricultural products actually used in the manufacture of the exported goods. However, for certain goods of a simple and relatively constant composition, the amount of the refund should, for ease of administration, be determined on the basis of fixed quantities of agricultural products.

[1] OJ L 186, 17.7.2009, p. 1.
[2] OJ L 205, 3.8.1985, p. 5.
[3] OJ L 312, 11.11.2006, p. 33.

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(10) In order to qualify for a refund, the agricultural products used and in particular the goods manufactured from such products must be exported. Any exception to that rule should be interpreted restrictively. However, during the process of manufacturing the goods, producers may incur losses of raw materials for which Union prices have nevertheless been paid while the losses incurred by producers established outside the Union are limited to world market prices. In addition, in the process of manufacturing, certain by-products are obtained which differ markedly in value from the principal products. In some instances, these by-products can be used only as animal feed. Therefore, it is necessary to lay down common rules for determining the concept of the quantity of products actually used in the process of manufacturing the exported goods.

(11) For the purposes of the second subparagraph of Article 8(3) of Regulation (EC) No 1216/2009, it is necessary to provide that the refunds for basic products exported in the form of goods not covered by Annex I be fixed for the same period as that for refunds for agricultural products exported in the unprocessed state. However, it is also necessary to provide for a possibility to derogate from that rule in circumstances of market disturbance to be determined in accordance with the procedure referred to in Article 16(2) of Regulation (EC) No 1216/2009.

(12) When fixing the rate of refund for basic products or assimilated products, account should be taken of aids or other measures having similar effect which are applicable in accordance with Regulation (EC) No 1234/2007.

(13) Potato starch should be assimilated to maize starch for the purposes of determining export refunds. However, it should be possible to fix a specific refund rate for potato starch in market situations where its price is significantly lower than that of maize starch.

(14) In accordance with Article 162(2) of Regulation (EC) No 1234/2007, refunds granted for exports of agricultural products incorporated in goods not covered by Annex I to the Treaty may not exceed the refunds that would be payable on those products when exported in the unprocessed state. That should be taken into account when rates of refund are fixed and assimilation rules are established.

(15) Certain goods having similar characteristics may have been obtained by various techniques from different base materials. Exporters should be required to identify the nature of the base materials and to make certain declarations in respect of the manufacturing process where such information is necessary to determine entitlement to a refund or the appropriate refund rate to apply.

(16) It is appropriate when calculating the quantities of agricultural products actually used to have regard to the dry matter content in the case of starches and certain glucose and maltodextrin syrups.

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(17) Where the world trade situation, the specific requirements of certain markets or international trade agreements so require, it should be possible to differentiate the refund for certain agricultural products exported in the form of goods not covered by Annex I to the Treaty according to destination.

(18) In view of the management of the amounts of refunds which may be granted during a budget year on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, different rates for exports should be permitted to be fixed with or without advance fixing of the rate of refund on the basis of developments in Union and world markets.

(19) The amount of refunds that may be granted in any budget year is limited in accordance with the international commitments entered into by the Union. It should be made possible to export goods not covered by Annex I to the Treaty under conditions which are known in advance. In particular, it should be possible that operators have an assurance that such exports are eligible for a refund compatible with the commitments of the Union. Where such an assurance can no longer be given, exporters should be informed sufficiently in advance. The issue of refund certificates makes it possible to follow up on refund applications and guarantee to their holders that they will be able to benefit from a refund up to the amount for which the certificate is issued, provided that they comply with the other conditions for refund laid down by Union rules.

(20) Management measures should be laid down for the system of refund certificates. In particular, provision should be made for a reduction coefficient to be applied where applications for refund certificates exceed the available amounts. In certain circumstances, provision should be made for the issue of refund certificates to be suspended.

(21) Refund certificates serve to ensure compliance with the international commitments entered into by the Union. They also make it possible to determine in advance the refund which can be granted for agricultural products used in the manufacture of goods exported to third countries. This purpose differs, in some respects, from the objectives of export licences issued for basic products exported in the unprocessed state which are subject to international commitments involving quantitative restrictions. It is therefore necessary to specify which general provisions applicable to agricultural licences and certificates, currently laid down by Commission Regulation (EC) No 376/2008 of 23 April 2008 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products [1] should not apply to refund certificates.

[1] OJ L 114, 26.4.2008, p. 3.

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(22) For the most part, refund rates are fixed or modified on Thursdays. It is necessary to reduce the risk of applications for advance fixing for products submitted for speculative reasons. Accordingly, where an application for advance fixing is submitted on a Thursday, the application should be deemed to have been submitted on the following working day.

(23) In order to facilitate the operation of the system of export refunds by Member States, refund rates for the different basic products incorporated in goods not covered by Annex I should be simultaneously fixed in advance.

(24) Applications received for certificates may be for amounts greater than can be granted. The budget year should therefore be divided into periods so that certificates can be made available both to operators who export at the end of the budget year and to those who export at the beginning of the budget year. Where appropriate, a reduction coefficient should be applied to all amounts requested during a particular period.

(25) In cases where the total amount of refunds applied for in respect of a particular tranche is less than the amount available for that tranche, operators should be permitted to submit applications for refund certificates on a weekly basis in respect of any remaining amount available for that tranche.

(26) It is necessary to specify how certain provisions of Regulation (EC) No 376/2008 relating to certificates, fixing the export refund in advance, applied for in connection with an invitation to tender issued in an importing third country, should apply to refund certificates.

(27) Conditions should be laid down for the release of the security which is lodged in respect of refund certificates. Those conditions should include the obligations which are considered primary requirements, against which security is lodged, and the evidence which needs to be produced to demonstrate compliance with those obligations.

(28) Most exporters receive less than EUR 100 000 a year in refunds. Taken together, those exports are of minor economic importance and account for only a small part of the total amount of refunds granted for agricultural products exported in the form of goods not covered by Annex I to the Treaty. In those cases, it should therefore be possible to exempt small exporters from the requirement to present a certificate. In the interest of simplification, they should, in certain circumstances, be entitled to use refund certificates without losing the status of small exporter. However, in order to prevent misuse, it is necessary to limit application of that exemption to the Member State in which the small exporter is established.

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(29) Monitoring arrangements should be established, based on the principle that the exporter should declare the quantities of products used to manufacture the exported goods to the competent authorities each time goods are exported. The competent authorities should take any measure they consider necessary to verify the accuracy of such declarations.

(30) The authorities responsible for checking the exporter's declaration may not possess sufficient evidence to enable them to accept the declaration of the quantities used, even if it is based on a chemical analysis. Such situations are particularly likely to arise when the goods to be exported have been manufactured in a Member State other than the exporting Member State. Therefore, the competent authorities of the exporting Member State should be able, if necessary, to obtain directly from the competent authorities of the other Member States all the information which the latter authorities are able to obtain concerning the conditions of manufacture of the goods.

(31) In consultation with the competent authorities of the Member State in which the goods are manufactured, operators should be permitted to make a simplified declaration of the products used, in the form of aggregated quantities of those products, provided they keep a detailed record of the products used and make it available to those authorities.

(32) It is not always possible for the exporter to know the precise quantities of agricultural products used in respect of which he can claim a refund, particularly if he is not the manufacturer. Therefore, the exporter is not always able to declare such quantities. It is therefore necessary to provide an alternative method for calculating the refund which the person concerned may ask to be applied, restricted to certain goods, based on the chemical analysis of those goods, and using a table created for that purpose.

(33) In accordance with Article 28 of Regulation (EC) No 612/2009 no refund is to be granted on products that are not of sound and fair marketable quality on the day of acceptance of the export declaration. In order to ensure that this rule is uniformly applied, it should be clarified that for a refund to be granted on certain animal products covered by Regulation (EC) No 852/2004 of the European Parliament and of the Council of 29 April 2004 on the hygiene of foodstuffs ([1]) and by Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin ([2]) and that are included in Annex II to this Regulation, the animal products concerned should be prepared in accordance with the requirements of those Regulations and display the required health mark.

([1]) OJ L 139, 30.4.2004, p. 1.
([2]) OJ L 139, 30.4.2004, p. 55.

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(34) It is essential to enable the Commission to monitor any measures adopted concerning export refunds granted. Therefore, the competent authorities of Member States should transmit certain statistical information to the Commission. The format and scope of that information should be specified.

(35) In accordance with Article 12(1) and (4) of Regulation (EC) No 612/2009, ingredients other than sugar products referred to in point (iii) of Article 162(1)(a) and point (b) of Article 162(1) of Regulation (EC) No 1234/2007 for which an export refund is granted must be of Union origin. The measures needed to ensure compliance with this requirement should therefore be laid down.

(36) The volume of applications in respect of which refunds are granted in accordance with this Regulation is high. Most goods for which those applications are submitted are manufactured under clearly defined technical conditions, have constant characteristics and quality, follow regular export patterns and have manufacturing formulas which have been registered and confirmed by the competent authorities. In the light of these special circumstances and with a view to simplifying the administrative work involved in granting export refunds under this Regulation, it is appropriate to give Member States greater flexibility in applying Article 24 of Regulation (EC) No 612/2009 in so far as it relates to the thresholds below which Member States may exempt operators from furnishing the proof required other than the transport document.

(37) It is appropriate to ensure the uniform application throughout the Union of the provisions on the granting of refunds for goods not covered by Annex I to the Treaty. To that end, each Member State should inform the Commission of the monitoring arrangements applied in its territory to the various types of exported goods.

(38) Sufficient time should be allowed for the transition from the administrative arrangements for refund certificates under Regulation (EC) No 1043/2005 to the administrative arrangements provided for in this Regulation. This Regulation should therefore apply to applications for certificates submitted as of the first date of the first period of submission of budget period 2011 and enter into force on that date.

(39) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee on horizontal questions concerning trade in processed agricultural products not listed in Annex I to the Treaty,

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HAS ADOPTED THIS REGULATION:

CHAPTER I

SUBJECT-MATTER AND DEFINITIONS

Article 1

1. This Regulation lays down rules for the implementation of Regulation (EC) No 1216/2009 as regards the system of granting export refunds established pursuant to Regulation (EC) No 1234/2007.

It shall apply to exports of basic products, of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with Article 3 of this Regulation, where those products are exported in the form of goods not covered by Annex I to the Treaty but listed in Parts I to V of Annex XX to Regulation (EC) No 1234/2007 and in Annex II to this Regulation.

2. The export refund referred to in paragraph 1 shall not be granted in respect of goods put into free circulation in accordance with Article 29 of the Treaty and re-exported.

No refund shall be granted for such goods where they are exported after processing or when they are incorporated in other goods.

3. Except in the case of cereals, no refund shall be granted for products used in the manufacture of alcohol contained in the spirituous beverages referred to in Annex II and falling within CN code 2208.

Article 2

1. For the purposes of this Regulation, the following definitions shall apply:

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

(b) ‘budget year’ means the period from 16 October of one year to 15 October of the following year;

(c) ‘basic products’ means products listed in Annex I to this Regulation;

(d) ‘ingredients’ means basic products, products derived from the processing thereof, or products assimilated to those two categories that are used in the manufacturing of the goods and are listed in points (i), (ii), (iii), (v) and (vii) of Article 162(1)(a) and point (b) of Article 162(1) of Regulation (EC) No 1234/2007;

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(e) ‘goods’ means products not covered by Annex I to the Treaty but listed in Parts I to V of Annex XX to Regulation (EC) No 1234/2007 and in Annex II to this Regulation;

(f) ‘the Agreement’ means the Agreement on Agriculture concluded during the Uruguay Round of multilateral trade negotiations;

(g) ‘food aid’ means food aid operations meeting the conditions laid down in Article 10(4) of the Agreement;

(h) ‘residues’ means the products of the manufacturing process, of compositions distinctly different from the goods actually exported and which cannot be marketed;

(i) ‘by-products’ means the products or goods obtained in the course of the manufacturing process, of compositions or characteristics distinct from the goods actually exported and which are capable of being marketed;

(j) ‘losses’ means the quantities of products or goods resulting from the manufacturing process, from the stage at which agricultural products are used unprocessed in the manufacture, other than the quantities of goods which are actually exported, other than residues and by-products and which cannot be marketed.

2. For the purposes of points (h), (i) and (j) of paragraph 1, the products obtained in the course of the manufacturing process, of composition distinct from the goods actually exported, sold against a payment representing exclusively the costs incurred for their disposal, shall not be considered as being marketed.

For the purposes of point (j) of paragraph 1, the products or goods resulting from the manufacturing process, and which can be disposed of, whether or not against payment, only as animal feed, shall be assimilated to losses.

Article 3

1. Potato starch falling within CN code 1108 13 00 directly produced from potatoes, excluding sub-products, shall be assimilated to a product derived from the processing of maize.

2. Whey falling within CN codes 0404 10 48 to 0404 10 62 not concentrated, whether or not frozen, shall be assimilated to whey in powder as listed in Annex I, hereinafter ‘Product Group 1’.

3. The following products shall be assimilated to milk in powder of a fat content not exceeding 1,5 % as listed in Annex I, hereinafter ‘Product Group 2’:

(a) milk and milk products falling within CN codes 0403 10 11, 0403 90 51 and 0404 90 21, not concentrated nor containing added sugar or other sweetening matter, whether or not frozen, of a milk fat content, by weight, not exceeding 0,1 %;

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(b) milk and milk products falling within CN codes 0403 10 11, 0403 90 11 and 0404 90 21, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, not exceeding 1,5 %.

4. The following products shall be assimilated to milk in powder of a fat content of 26 % as listed in Annex I, hereinafter 'Product Group 3':

(a) milk, cream and milk products falling within CN codes 0403 10 11, 0403 10 13, 0403 90 51, 0403 90 53, 0404 90 21 and 0404 90 23, not concentrated nor containing added sugar or other sweetening matter, whether or not frozen, of a milk fat content, by weight, exceeding 0,1 % but not exceeding 6 %;

(b) milk, cream and milk products falling within CN codes 0403 10 11, 0403 10 13, 0403 10 19, 0403 90 13, 0403 90 19, 0404 90 23 and 0404 90 29 in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 1,5 % but less than 45 %.

5. The following products shall be assimilated to Product Group 6:

(a) milk, cream and milk products falling within CN codes 0403 10 19, 0403 90 59, 0404 90 23 and 0404 90 29, not concentrated nor containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 6 %;

(b) milk, cream and milk products falling within CN codes 0403 10 19, 0403 90 19 and 0404 90 29, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, of not less than 45 %;

(c) butter and other milk fats with a milk fat content, by weight, other than 82 % but not less than 62 %, falling within CN codes 0405 10, 0405 20 90, 0405 90 10, 0405 90 90.

6. Milk, cream and milk products falling within CN codes 0403 10 11 to 0403 10 19, 0403 90 51 to 0403 90 59 and 0404 90 21 to 0404 90 29, concentrated, other than in powder, granules or other solid forms, not containing added sugar or other sweetening matter, shall, so far as the non-fat part of the dry matter content of such a product is concerned, be assimilated to Product Group 2. So far as the milk fat part of such a product is concerned, it shall be assimilated to Product Group 6.

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The first subparagraph shall also apply to cheese and curd.

7. Husked rice falling within CN code 1006 20 and semi-milled rice falling within CN codes 1006 30 21 to 1006 30 48 shall be assimilated to wholly-milled rice falling within CN codes 1006 30 61 to 1006 30 98.

8. Where the following products meet the conditions of eligibility for a refund laid down in Regulation (EC) No 1234/2007 and in Commission Regulation (EC) No 951/2006 ([1]) when exported unprocessed, they shall be assimilated to white sugar falling within CN code 1701 99 10:

(a) raw beet or cane sugar falling within CN code 1701 11 90 or CN code 1701 12 90 and containing, in the dry state, at least 92 % by weight of sucrose determined by the polarimetric method;

(b) sugar falling within CN codes 1701 91 00 or 1701 99 90;

(c) the products referred to in Part III (c) of Annex I to Regulation (EC) No 1234/2007, excluding mixtures obtained partly using products covered by Part I of Annex I to Regulation (EC) No 1234/2007;

(d) the products referred to in Part III (d) and (g) of Annex I to Regulation (EC) No 1234/2007, excluding mixtures obtained partly using products covered by Annex I to Regulation (EC) No 1234/2007.

Article 4

Regulation (EC) No 612/2009 and Regulation (EEC) No 2220/85 shall apply in addition to the provisions of this Regulation except where Article 39(4) and Article 50 of this Regulation provide otherwise.

CHAPTER II

EXPORT REFUNDS

SECTION 1

Method of calculation

Article 5

1. The amount of the refund granted for the quantity, determined in accordance with Section 2, of each of the basic products exported in the form of the same type of goods shall be obtained by multiplying that quantity by the rate of the refund for the basic product calculated per unit of weight in accordance with Section 3.

2. Where, pursuant to Article 15(2), different refund rates are fixed for a particular basic product, a separate amount shall be calculated for each of the quantities of the basic product for which there is a different refund rate.

([1]) OJ L 178, 1.7.2006, p. 24.

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3. Where goods are used in the manufacture of the goods exported, the refund rate to be used in calculating the amount applying to each of the basic products, to products derived from the processing thereof, or to products assimilated to one of those two categories in accordance with Article 3 which were used in the manufacture of the goods exported, shall be the rate applicable when the former goods are exported unprocessed.

SECTION 2

Reference quantity

Article 6

In respect of goods, the quantity of each of the basic products to serve as a basis for calculating the amount of the refund, hereinafter 'the reference quantity', shall be determined in accordance with Articles 7, 8 and 9, except where reference is made to Annex III or where Article 47(2) applies.

Article 7

In the case of use of a basic product, unprocessed, or of an assimilated product, the reference quantity shall be the quantity which is actually used in the manufacture of the exported goods, account being taken of the conversion rates set out in Annex VII.

Article 8

1. In cases of use of a product covered by point (a) of Article 1(1) and Part I of Annex I to Regulation (EC) No 1234/2007 or by point (b) of Article 1(1) and Part II of Annex I to Regulation (EC) No 1234/2007, the reference quantity shall be the quantity which is actually used in the manufacture of the exported goods, adjusted to correspond to a quantity of the basic product by applying the coefficients set out in Annex V to this Regulation where one of the following applies to the product concerned:

(a) the product results from the processing of a basic product or of a product assimilated to that basic product;

(b) the product is assimilated to a product resulting from the processing of a basic product;

(c) the product results from the processing of a product assimilated to a product resulting from the processing of a basic product.

2. By way of derogation from paragraph 1, the reference quantity for grain spirit contained in spirituous beverages falling within CN code 2208, shall be 3,4 kg of barley per % vol. of alcohol derived from cereals per hectolitre of the spirituous beverage exported.

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Article 9

1. Subject to Article 11, in the case of use of either of the following products, the reference quantity for each of the basic products shall be equal to the quantity established by the competent authorities in accordance with Article 45:

(a) a product, not covered by Annex I to the Treaty, which is derived from the processing of a product referred to in Articles 7 or 8 of this Regulation;

(b) a product derived from the mixture or processing of several products referred to in Articles 7 or 8, or of products referred to in point (a) of this subparagraph.

The reference quantity shall be determined on the basis of the quantity of the product actually used in the manufacture of the goods exported.

For the purpose of calculating that quantity, the conversion rates referred to in Annex VII or, as the case may be, the special rules for calculation, equivalence ratios and coefficients referred to in Article 8 shall apply.

2. By way of derogation from paragraph 1 the cereal-based spirituous beverages contained in spirituous beverages falling within CN code 2208, the reference quantity shall be 3,4 kg of barley per % vol. of alcohol derived from cereals per hectolitre of the spirituous beverage exported.

Article 10

1. For the purposes of Articles 6 to 9, the products used unprocessed in the manufacture of exported goods shall be considered as actually used.

2. Where, during one of the stages of manufacture of such goods, a basic product is itself processed into another more elaborate basic product and used at a later stage, only the latter basic product shall be considered as actually used.

3. The quantities of products actually used, within the meaning of paragraph 1, shall be determined for each of the goods exported.

4. By way of derogation from paragraphs 1, 2 and 3, in the case of regular exports of goods manufactured by a particular undertaking under clearly defined technical conditions and having constant characteristics and quality, those quantities may, upon agreement with the competent authorities, be determined either from the manufacturing formula for the goods or from the average quantities of product used over a specified period in the manufacture of a given quantity of these goods. The quantities of products thus determined shall remain the basis of calculation so long as there is no change in the conditions under which the goods are manufactured.

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Except in the case of a formal authorisation given by the competent authority, the quantities of products thus determined shall be confirmed at least once a year.

Article 11

1. In respect of the goods listed in Annex III, the reference quantity in kilograms of basic product per 100 kg of goods shall be that shown in that Annex against each of those goods.

However, in the case of fresh pasta, the quantities of basic products set out in Annex III shall be reduced to an equivalent quantity of dry pasta by multiplying those quantities by the percentage of the dry extract of the pasta and dividing them by 88.

2. Where the goods listed in Annex III have been manufactured partly from products for which the payment of export refund is covered by Regulation (EC) No 1234/2007 and partly from other products, the reference quantity in respect of those former products shall be determined in accordance with Articles 6 to 10.

Article 12

1. For the purposes of determining the quantities of agricultural products actually used, paragraphs 2 and 3 shall apply.

2. All agricultural products, used within the meaning of Article 10 and conferring a right to a refund, which disappear during the normal course of the manufacturing process in such forms as steam or smoke or by conversion into non-recoverable powder or ash, shall be eligible for that refund in respect of all of the quantities used.

3. Any quantity of goods which is not actually exported shall not be eligible for refunds in respect of the quantities of agricultural products actually used.

If such goods have the same composition as those actually exported, a *pro rata* reduction in the quantities of agricultural products actually used in the manufacture of the latter may be applied.

Article 13

1. By way of derogation from Article 12(3), losses of 2 % or less by weight inherent in the manufacture of the goods shall be eligible for refunds.

The threshold of 2 % shall be calculated as the proportion of the weight of the dry matter of all raw materials used, after deduction of the quantities referred to in Article 12(2), in relation to the weight of the dry matter of the goods actually exported, or using any other method of calculation appropriate to the conditions of manufacture of the goods.

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2. Where the losses inherent in manufacture of the goods exceed 2 %, the excess loss shall not be eligible for refunds in respect of the quantities of agricultural products actually used. The competent authorities of Member States may, however, accept properly justified higher losses. Member States shall communicate to the Commission the cases in which the competent authorities have accepted higher losses, as well as their reasons for such acceptance.

3. The quantities of agricultural products actually used incorporated in residues shall be eligible for refunds.

4. In cases where by-products are obtained, the quantities of agricultural products actually used shall be attributed respectively to the goods exported and to the by-products.

SECTION 3

Rates of refund

Article 14

1. The rate of refund on the basic products listed in Annex I to this Regulation exported in the form of goods not covered by Annex I to the Treaty, as provided for in Article 164 of Regulation (EC) No 1234/2007, shall be fixed by the Commission per 100 kg of basic product for the same period as that for the refunds on those products exported in the unprocessed state.

2. By way of derogation from paragraph 1, the refund may be fixed according to another timetable determined in accordance with the procedure referred to in Article 16(2) of Regulation (EC) No 1216/2009.

Article 15

1. The rate of the refund shall be determined by the Commission with particular reference to the following:

(a) the average cost incurred by the processing industries in obtaining supplies of basic products on the Union market and the prices prevailing on the world market;

(b) the level of the refund for exports of processed agricultural products covered by Annex I to the Treaty which are manufactured under similar conditions;

(c) the need to ensure equal conditions of competition between industries which use Union products and those which use third country products under inward processing arrangements;

(d) on the one hand, the trend in budgetary expenditure and, on the other hand, the trend in market prices for basic products in the Union and on the world market;

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(e) compliance with the limits resulting from agreements concluded in accordance with Article 218 of the Treaty.

2. In fixing the rates of the refund account shall be taken, where appropriate, of aids or other measures, having equivalent effect, applicable in all Member States to basic products or to assimilated products in accordance with Regulation (EC) No 1234/2007.

3. The refunds granted for exports of agricultural products incorporated in goods not covered by Annex I to the Treaty may not exceed the refunds that are payable on those products when exported in the unprocessed state.

Article 16

1. In the case of potato starch falling within CN code 1108 13 00, the rate of the refund shall be fixed separately, in maize equivalent, in accordance with the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007 by applying the criteria set out in Article 15(1) of this Regulation. The quantities of potato starch used shall be converted into equivalent quantities of maize in accordance with Article 8 of this Regulation.

2. In the case of D-glucitol (sorbitol) mixtures falling within CN codes 2905 44 and 3824 60, where the party concerned does not draw up the declaration referred to in Article 45 giving the information required under point (d) of Article 48(1) or where the party concerned does not provide satisfactory documentation in support of his declaration, the rate of refund for those mixtures shall be that for the basic product to which the lowest rate of refund applies.

Article 17

1. Refunds for starches falling within CN code 1108 11 00 to 1108 19 90 or products listed in point (d) of Part I of Annex I to Regulation (EC) No 1234/2007 resulting from the processing of such starches shall be granted only on production of a declaration from the supplier of those products attesting that they have been directly produced from cereals, potatoes or rice, excluding all use of sub-products obtained in the production of other agricultural products or goods.

2. The declaration referred to in paragraph 1 shall apply, until revocation, to all supplies from the same producer. It shall be verified in accordance with Article 45.

Article 18

1. Where the dry-extract content of potato starch assimilated to maize starch pursuant to Article 3(1) is 80 % or higher, the rate of the export refund shall be that laid down in accordance with Article 14. Where the dry-extract content is less than 80 %, the rate of the refund shall be that laid down in accordance with Article 14 multiplied by 1/80 of the actual dry-extract percentage.

▼B

For all other starches with a dry-extract content of 87 % or more, the rate of the export refund shall be that laid down in accordance with Article 14. Where the dry-extract content is less than 87 %, the rate of the refund shall be that laid down in accordance with Article 14 multiplied by 1/87 of the actual dry-extract percentage.

2. Where the dry-extract content of glucose or maltodextrin syrups falling within CN codes 1702 30 90, 1702 40 90, 1702 90 50 or 2106 90 55 is 78 % or more, the rate of the export refund shall be that laid down in accordance with Article 14. Where the dry-extract content of such syrups is less than 78 %, the rate of the refund shall be that laid down in accordance with Article 14, multiplied by 1/78th of the actual dry-extract percentage.

3. For the purposes of paragraph 1, the dry-extract content of starches shall be determined using the method referred to in Annex IV to Commission Regulation (EC) No 687/2008 ([1]) and the dry matter content of glucose or maltodextrin syrups shall be determined using method 2 referred to in Annex II to Commission Directive 79/796/EEC ([2]) or any other suitable method of analysis offering at least the same guarantees.

4. When the declaration referred to in Article 45 is made, the applicant shall declare the dry-extract content of the starches or glucose or maltodextrin syrups used.

Article 19

1. The refunds for casein falling within CN code 3501 10, on caseinates falling within CN code 3501 90 90 or, on ovalbumin falling within CN codes 3502 11 90 and 3502 19 90 exported in the unaltered state, may be differentiated according to destination where that is required by any of the following:

(a) the world trade situation with regard to those goods;

(b) specific requirements of certain markets;

(c) international trade agreements.

2. The rate of refunds for goods falling within CN codes 1902 11 00, 1902 19 and 1902 40 10 may be differentiated according to destination.

3. The refund may vary according to whether or not it is fixed in advance in accordance with Article 26.

Article 20

1. The rate of the refund shall be that which applies on the day on which the goods are exported, except in the following cases:

(a) an application has been made in accordance with Article 26 for the refund rate to be fixed in advance;

([1]) OJ L 192, 19.7.2008, p. 20.
([2]) OJ L 239, 22.9.1979, p. 24.

▼B

(b) an application has been made in accordance with Article 37(2) and the refund rate has been fixed in advance on the day the application for the refund certificate was submitted.

2. Where the system of advance fixing of the rate of the refund is applied, the rate in force on the day on which the application for advance fixing is submitted shall apply to goods exported at a later date during the period of validity of the refund certificate as provided for in Article 35(2).

In the case of processed cereal and rice products, the rate of the refund shall be adjusted using the same rules as those that apply to the advance fixing of refunds for basic products exported unprocessed, but using the conversion coefficients laid down in Annex V.

3. Extracts of refund certificates, within the meaning of Regulation (EC) No 376/2008, shall not be the subject of advance fixing independently of the certificates from which they are taken.

CHAPTER III

REFUND CERTIFICATES

SECTION 1

General provisions

Article 21

1. Member States shall issue to any applicant, regardless of his place of establishment in the Union, refund certificates which are valid throughout the Union.

The refund certificates shall guarantee payment of the refund, provided that the conditions set out in Chapter V are met. Those conditions may include advance fixing of the refund rates. Certificates shall be valid in a single budget period only.

2. The granting of refunds for exports of basic products in the form of goods listed in Annex II to this Regulation or for cereals placed under customs control for the production of spirit drinks referred to in Article 2 of Regulation (EC) No 1670/2006 shall be conditional on production of a refund certificate issued in accordance with Article 24 of this Regulation.

The cereals referred to in the first subparagraph shall be deemed to be exported.

The first subparagraph shall not apply to the supplies referred to in the third indent of the second subparagraph of Article 4(1), Articles 33(1), 37(1), 41(1) and 43(1) of Regulation (EC) No 612/2009, or to the exports referred to in Chapter IV of this Regulation.

3. The granting of the refund under the advance fixing system provided for in Article 20(2) shall be conditional on production of a refund certificate showing advance fixing of the refund rates.

▼B

Article 22

1. Regulation (EC) No 376/2008 shall apply to the refund certificates referred to in this Regulation.

2. The provisions laid down in Regulation (EC) No 376/2008 on the rights and obligations stemming from refund certificates denominated in quantities shall apply mutatis mutandis to the rights and obligations stemming from the refund certificates referred to in this Regulation for amounts denominated in euros, taking into account Annex VI to this Regulation.

3. By way of derogation from paragraphs 1 and 2 of this Article, Article 7(2) and (4), Articles 8, 11 and 13, Article 17(1), Articles 20, 23, 31, 32 and 34, Article 35(6) and Articles 41, 45, 46 and 48 of Regulation (EC) No 376/2008 shall not apply to the refund certificates referred to in this Regulation.

4. For the purposes of Articles 39 and 40 of Regulation (EC) No 376/2008, certificates valid until 30 September may not be extended.

In such cases, the certificate shall be cancelled for any amounts not applied for due to *force majeure* and the relevant security shall be released.

Article 23

1. Applications for refund certificates, except those in respect of food aid operations referred to in Article 36, shall be valid only if a security equal to 10 % of the amount applied for has been lodged in accordance with the conditions set out in Article 14 of Regulation (EC) No 376/2008.

2. The security shall be released in accordance with the conditions set out in Article 40 of this Regulation.

Article 24

1. The application for a refund certificate and the refund certificate itself shall be based on the form 'Export Licence or Advance Fixing Certificate' set out in Annex I to Regulation (EC) No 376/2008 and shall indicate the amount in euros.

Those documents shall be completed in accordance with the instructions set out in Annex VI to this Regulation.

2. Where the applicant does not have the intention to export from a Member State other than that in which he is applying for the refund certificate, the competent authority may keep the ensuing refund certificate, notably in electronic format. In such cases, the competent authority shall inform the applicant that his refund certificate has been registered and provide him with the information set out on the holder's copy of the refund certificate, hereinafter 'Copy No 1'. The issuing authorities' copy of the refund certificate, hereinafter 'Copy No 2', shall not be issued.

▼B

The competent authority shall record all the information from the refund certificates referred to in Sections III and IV of Annex VI and the amounts claimed under the certificate.

Article 25

1. Obligations deriving from certificates shall not be transferable. Rights deriving from certificates may be transferred by their titular holder during the period of their validity, provided that the rights deriving from each certificate or extract thereof are transferred to a single transferee only. Such transfer shall relate to the amounts not yet attributed to the certificate or extract.

2. Transferees may not further transfer their rights but may transfer them back to the titular holder. Transfers back to the titular holder shall relate to amounts not yet attributed to the certificate or extract. In such cases, one of the entries set out in Annex VIII shall be made by the issuing authority in box 6 of the certificate.

3. In the event of a request for transfer by the titular holder or in the event of a transfer back to the titular holder by the transferee, the issuing authority or the agency or agencies designated by each Member State shall enter the following on the certificate or, where appropriate, on the extract thereof:

(a) the name and address of the transferee as indicated in accordance with paragraph 1 or the entry referred to in paragraph 2.

(b) the date of transfer or transfer back to the titular holder certified by the stamp of the authority or agency.

4. The transfer or transfer back to the titular holder shall take effect from the date of the entry referred to in point (b) of paragraph 3.

Article 26

1. Applications for advance fixing of the refund rates shall concern all the applicable refund rates.

2. The application for advance fixing may be submitted either at the time of the application for the refund certificate or at any time from the day on which the refund certificate is granted.

3. Applications for advance fixing shall be made in accordance with Section II of Annex VI using the form set out in Annex I to Regulation (EC) No 376/2008. The advance fixing shall not apply to exports taking place before the date on which the application was submitted.

4. Applications for advance fixing submitted on a Thursday shall be deemed to have been submitted on the following working day.

Article 27

1. The holder of a refund certificate may apply for an extract of the certificate, drawn up in the form set out in Annex I to Regulation (EC) No 376/2008. The application shall contain the information referred to in point 3 of Section II of Annex VI to this Regulation.

▼B

The amount for which the extract is requested shall be recorded on the original certificate.

2. Without prejudice to Article 9 of Regulation (EC) No 376/2008, extracts valid throughout the Union may be taken from certificates registered as valid in a single Member State.

Article 28

1. Each exporter shall complete a specific application for payment within the meaning of Article 46 of Regulation (EC) No 612/2009. It shall be presented to the authority responsible for payment, accompanied by the corresponding certificates, except in the case of registration of the certificates as provided for in Article 24(2) of this Regulation or in the case of exports not covered by refund certificates.

The competent authority may consider that the specific application is not the payment documents referred to in Article 46(2) of Regulation (EC) No 612/2009.

The competent authority may consider the specific application to be the export declaration within the meaning of Article 5(1) of Regulation (EC) No 612/2009. In that case, the date of receipt of the specific application by the authority responsible for payment referred to in paragraph 2 of this Article shall be the date on which that authority received the export declaration. In all other cases, the specific application must contain particulars of the export declaration including the reference number of the export declaration.

2. The authority responsible for payment shall determine the amount requested on the basis of the information contained in the specific application, taking as sole basis the quantity and nature of the basic product(s) exported and the applicable refund rate(s). That data shall be indicated or referred to clearly in the export declaration.

The authority responsible for payment shall record that amount on the refund certificate within six months of the date of receipt of the specific application.

The certificates shall be attributed on the reverse of Copy No 1. Boxes 28, 29 and 30 shall contain the amount in euros instead of the quantity.

The third subparagraph shall apply *mutatis mutandis* to certificates kept in electronic format.

3. After attribution, if the refund certificate is not registered as provided for in Article 24(2), Copy No 1 of the certificate shall be returned to the holder or kept by the paying authority at the request of the exporter.

▼B

4. The security retained in respect of the amount for which the refund certificate has been attributed for goods exported may be released or may be transferred to guarantee advance payment of the refund in accordance with Chapter 2 of Title II of Regulation (EC) No 612/2009.

Article 29

1. Refund certificates issued for a single budget period may be applied for separately in six tranches. Applications for certificates may be submitted at the latest on:

(a) 7 September for certificates for use from 1 October;

(b) 7 November for certificates for use from 1 December;

(c) 7 January for certificates for use from 1 February;

(d) 7 March for certificates for use from 1 April;

(e) 7 May for certificates for use from 1 June;

(f) 7 July for certificates for use from 1 August.

2. Operators may submit an application for a refund certificate only in respect of the tranche corresponding to the first closing date, as set out in paragraph 1, following the date of submission.

Article 30

The deadline for the notification by the Member States to the Commission of applications for certificates shall be the following:

(a) 14 September for certificates referred to in point (a) of Article 29(1);

(b) 14 November for certificates referred to in point (b) of Article 29(1);

(c) 14 January for certificates referred to in point (c) of Article 29(1);

(d) 14 March for certificates referred to in point (d) of Article 29(1);

(e) 14 May for certificates referred to in point (e) of Article 29(1);

(f) 14 July for certificates referred to in point (f) of Article 29(1).

▼B

Article 31

1. The total amount in respect of which refund certificates may be issued for each budget period shall be determined in accordance with paragraph 2.

2. From the figure representing the maximum amount of refunds, as determined in accordance with Article 9(2) of the Agreement, the following elements shall be deducted:

(a) the amount exceeding the maximum amount and unduly granted during the previous budget year;

(b) the amount reserved to cover the exports referred to in Chapter IV of this Regulation;

(c) the amounts in respect of which refund certificates valid during the budget period concerned have been issued.

3. The amount in respect of which certificates issued, as referred to in Article 41, have been returned shall be added to the figure obtained in accordance with paragraph 2.

4. Any amount reserved to cover the exports referred to in Chapter IV which remains unused shall be added to the figure obtained in accordance with paragraph 2.

5. Where there is uncertainty regarding any of the amounts referred to in paragraph 2, that shall be taken into account when determining the final amount.

Article 32

The total amount in respect of which certificates may be issued for each of the tranches referred to in Article 29 shall be:

(a) 30 % of the amount calculated in accordance with Article 31, as determined on 14 September, in the case of the tranche referred to in point (a) of Article 29(1);

(b) 27 % of the amount calculated in accordance with Article 31, as determined on 14 November, in the case of the tranche referred to in point (b) of Article 29(1);

(c) 32 % of the amount calculated in accordance with Article 31, as determined on 14 January, in the case of the tranche referred to in point (c) of Article 29(1);

(d) 44 % of the amount calculated in accordance with Article 31, as determined on 14 March, in the case of the tranche referred to in point (d) of Article 29(1);

(e) 67 % of the amount calculated in accordance with Article 31, as determined on 14 May, in the case of the tranche referred to in point (e) of Article 29(1);

▼B

(f) 100 % of the amount calculated in accordance with Article 31, as determined on 14 July, in the case of the tranche referred to in point (f) of Article 29(1).

SECTION 2

Applications for and issue of refund certificates

Article 33

1. Where the total amount requested in the applications received in respect of each of the periods concerned exceeds the maximum amount referred to in Article 31(2), the Commission shall set a reduction coefficient applicable to all applications submitted before the corresponding date referred to in Article 29 so as to comply with the maximum amount referred to in Article 31.

The Commission will publish the coefficient in the *Official Journal of the European Union* within five working days of the dates referred to in Article 30.

2. Where a reduction coefficient is set by the Commission, certificates shall be issued for the amount requested, multiplied by 1 minus the reduction coefficient set as provided for in paragraph 1 of this Article or in point (a) of Article 34(3).

However, in respect of the tranche referred to in point (f) of Article 29(1), applicants may withdraw their applications within five working days from publication of the coefficient in the *Official Journal of the European Union*.

3. Member States shall notify the Commission by 1 August of the amounts represented by the applications for refund certificates withdrawn pursuant to the second subparagraph of paragraph 2.

Article 34

1. Where, after the closing date for the submission of applications for refund certificates in respect of a particular tranche referred to in Article 29(1), no reduction coefficient has been published pursuant to Article 33(1), operators may submit an application for the issue of a refund certificate for any remaining amount available for that tranche not yet applied for.

The application shall be submitted in the period up to the next closing date set out in Article 29(1).

2. Applications submitted in the course of each week shall be notified by Member States to the Commission on the following Monday. The corresponding certificates may be issued from the Wednesday following the notification, unless the Commission issues instructions to the contrary.

▼B

3. Where the total amount for which the applications are received in a particular application week exceeds the remaining amount available referred to in paragraph 1 the Commission shall take one or more of the following measures:

(a) set a reduction coefficient applicable to applications for refund certificates submitted in that particular application week, which have been notified to the Commission and for which refund certificates have not yet been issued;

(b) direct Member States to reject applications, submitted in that particular application week, which have yet to be notified to the Commission;

(c) suspend the submission of applications for refund certificates.

4. Any Regulation adopted pursuant to paragraph 3 shall be published in the *Official Journal of the European Union* within three days of notification of the applications referred to in paragraph 2.

Article 35

1. Refund certificates shall be valid from the date of issue as defined in Article 22(1) of Regulation (EC) No 376/2008.

2. Subject to the second subparagraph, refund certificates shall be valid until the last day of the fifth month following the month in which the application for the certificate was made, or, until the last day of the budget period, whichever is earlier.

The refund certificates referred to in Article 36 shall be valid until the last day of the fifth month following the month in which the application for the certificate was made.

3. If refund rates are fixed in advance in accordance with Article 26, those rates shall remain valid until the last day of the period of validity of the certificate.

Article 36

Commission Regulation (EC) No 2298/2001 ([1]) shall apply to applications for refund certificates and refund certificates issued for export of goods, which are part of an international food aid operation within the meaning of Article 10(4) of the Agreement.

Article 37

1. For the purposes of Article 47 of Regulation (EC) No 376/2008, paragraphs 2 to 11 of this Article shall apply.

2. From 1 October of each budget period, applications for certificates in connection with an invitation to tender issued in an importing third country, fixing the export refund in advance on the day the application is submitted, may be made in accordance with this Article outside the periods laid down in Articles 29 and 34, where the sum of the amounts corresponding to a single invitation to tender for which one or more applications for refund certificates have been made by one or more exporters and for which no certificate has yet been issued does not exceed EUR 2 million.

([1]) OJ L 308, 27.11.2001, p. 16.

▼B

However, that limit may be increased to EUR 4 million where none of the reduction coefficients published since the beginning of the budget period and referred to in Article 33(1) or in Article 34(3) exceeds 50 %.

3. The amount in respect of which the certificate or certificates are applied for may not exceed the quantity specified in the invitation to tender multiplied by the corresponding refund rate(s), fixed in advance on the day the application is submitted. No account shall be taken of tolerances or options provided for in the invitation to tender.

4. In addition to the particulars referred to in the first subparagraph of Article 47(3), of Regulation (EC) No 376/2008, Member States shall immediately inform the Commission of the amounts in respect of which each certificate is applied for, and the date and time of submission of each application.

5. Where the amounts notified under paragraph 4, when added to the amounts in respect of which one or more certificates have already been applied for as part of the same invitation to tender, exceed the applicable limit referred to in paragraph 2, the Commission shall inform the Member States within two working days of the receipt of the additional information referred to in paragraph 4 that the refund certificate shall not be issued to the operator.

6. The Commission may suspend the application of paragraph 2 where the cumulative sum of the amounts of refund certificates which may be issued in accordance with Article 47 of Regulation (EC) No 376/2008 exceeds EUR 4 million in a single budget period. Decisions to suspend shall be published in the *Official Journal of the European Union*.

7. By way of derogation from Article 35(1) and (2) of this Regulation refund certificates issued in accordance with Article 47 of Regulation (EC) No 376/2008 shall be valid from the day on which they are issued within the meaning of Article 22(2) of Regulation (EC) No 376/2008. Refund certificates shall be valid until the end of the eighth month following the month of issue, or until 30 September, whichever is earlier. Rates fixed in advance are valid until the last day of the certificate's validity.

8. Where, in accordance with point (a) of Article 47(9) of Regulation (EC) No 376/2008, the competent authority is satisfied that the agency that issued the invitation to tender has cancelled the contract for reasons which are not attributable to the successful tenderer and are not considered to constitute force majeure, it shall release the security in cases where the rate of the refund fixed in advance in respect of the basic product corresponding to the largest refund compared with the other basic products used is higher than or equal to the rate of the refund valid on the last day of the certificate's validity.

9. Where, in accordance with point (b) of Article 47(9) of Regulation (EC) No 376/2008, the competent authority is satisfied that the agency that issued the invitation to tender has obliged the successful tenderer to accept changes to the contract for reasons that are not attributable to him and are not considered to constitute force majeure, it may extend the validity of the certificate and the period during which the rate of the refund fixed in advance are to apply until 30 September.

▼B

10. Where, in accordance with point (c) of Article 47(9) of Regulation (EC) No 376/2008, the successful tenderer furnishes proof that the invitation to tender or the contract concluded following the award provided for a downward tolerance or option of more than 5 % and that the agency that issued the invitation to tender is invoking the relevant clause, the obligation to export shall be deemed to have been fulfilled where the quantity exported is not more than 10 % less than the quantity corresponding to the amount for which the certificate was issued.

The first subparagraph shall apply on condition that the rate of the refund fixed in advance in respect of the basic product corresponding to the largest refund compared with the other basic products used is higher than or equal to the rate of the refund valid on the last day of validity of the certificate. In such cases the rate of 95 % referred to in Article 40(3) and (5) of this Regulation shall be replaced by 90 %.

11. For the purposes of paragraphs 1 to 10 of this Article the time-limit of 21 days specified in Article 47(5) of Regulation (EC) No 376/2008 shall be 44 days.

SECTION 3

Securities

Article 38

1. The issue of a refund certificate shall oblige the holder to apply for refunds equal to the amount for which the certificate has been issued for goods exported during the period of validity of the refund certificate.

The security referred to in Article 23 shall be lodged to guarantee compliance with the obligation referred to in the first subparagraph.

2. The obligation referred to in the first subparagraph of paragraph 1 of this Article shall be considered a primary requirement within the meaning of Article 20(2) of Regulation (EEC) No 2220/85.

Article 39

1. The primary requirement shall be considered to have been fulfilled if the exporter has transmitted the specific application relating to goods exported during the period of validity of the refund certificate in accordance with the conditions laid down in Article 28 and in section V of Annex VI.

2. Where the specific application is not the export declaration, it must be submitted within three months of the date of expiry of the refund certificate the number of which has been entered on the specific application, except in cases of force majeure.

If the time-limit of three months set out in the first subparagraph is not complied with, the primary requirement cannot be deemed to have been met.

▼B

3. Evidence that the primary requirement has been fulfilled shall be provided by means of the presentation to the competent authority of Copy No 1 of the refund certificate, duly recorded in accordance with Article 28(2). That evidence shall be presented by the end of the twelfth month following the end of the period of validity of the refund certificate.

The first subparagraph shall apply mutatis mutandis to certificates registered as provided for in Article 24(2).

4. By way of derogation from Article 22(3) of Regulation (EEC) No 2220/85, the security provided for in Article 23 of this Regulation shall be forfeited in proportion to the amount for which the required evidence was not provided within the time-limits set out in paragraphs 2 and 3 of this Article.

Article 40

1. If a reduction coefficient is applied pursuant to Article 33(2) or point (a) of Article 34(3), part of the security, equal to the amount lodged multiplied by the reduction coefficient, shall be released immediately.

2. If the applicant withdraws his application for a certificate, in accordance with the second subparagraph of Article 33(2), 80 % of the original security shall be released.

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

4. On application by the titular holder, Member States may release the security by instalments in proportion to the amounts in respect of which the conditions referred to in Article 39(1) and (3) have been fulfilled, provided that evidence has been produced that an amount equal to at least 5 % of that indicated on the certificate has been applied for.

5. Where applications have been made for refunds in respect of less than 95 % of the amount for which the certificate was issued, part of the security, equal to 10 % of the difference between 95 % of the amount for which the certificate was issued and the amount of refunds actually used, shall be forfeited.

6. Where the amount in respect of which the conditions referred to in Article 39(1) and (3) have been fulfilled is less than 5 % of the amount indicated on the certificate, the whole of the security shall be forfeited.

7. If the total amount of the security which would be forfeited comes to EUR 100 or less for a given certificate, the Member State concerned shall release the whole of the security.

Article 41

1. Where the certificate or an extract of the certificate is returned to the issuing authority within a period corresponding to the initial two thirds of its term of validity, the corresponding amount of security to be forfeited shall be reduced by 40 %, for which purpose, any part of a day shall count as a whole day.

▼B

2. Where the certificate or extract of the certificate is returned to the issuing authority within a period corresponding to the last third of its term of validity or during the month following the expiry date, the corresponding amount of security to be forfeited shall be reduced by 25 %.

3. Paragraphs 1 and 2 shall apply only to certificates and extracts from certificates returned to the issuing authority during the budget period in respect of which the certificates have been issued, provided that they are returned no later than 31 August of that period.

CHAPTER IV

EXPORTS NOT COVERED BY CERTIFICATES

Article 42

▼M2

1. Certificates shall not be required for exports for which applications submitted by the operator during the budget year do not give rise to payment of more than EUR 200 000.

▼B

2. Certificates shall not be required for the supplies referred to in the third indent of the second subparagraph of Article 4(1), Articles 33(1), 37(1), 41(1) and 43(1) of Regulation (EC) No 612/2009.

3. Paragraphs 1 and 2 shall also apply to exports by operators who have held a refund certificate during the budget period in question or who hold such a certificate on the date of export.

4. Paragraphs 1, 2 and 3 shall apply only in the Member State in which the operator is established.

Article 43

▼M2

1. For each budget period, exports referred to in Article 42(1) shall be eligible for payment of a refund within the limit of a total reserve of EUR 80 million for each budget year.

▼B

2. Refunds on exports which are part of an international food aid operation within the meaning of Article 10(4) of the Agreement, and refunds on the supplies referred to in the third indent of the second subparagraph of Article 4(1), Articles 33(1), 37(1), 41(1) and 43(1) of Regulation (EC) No 612/2009 shall not be taken into account in establishing the level of expenditure under the reserve referred to in paragraph 1.

▼B

Article 44

1. Where the sum of the amounts notified by the Member States in accordance with Article 53 reaches EUR 30 million, the Commission may, taking account of the Union's international commitments, suspend the application of Article 43(1) to exports not covered by a refund certificate for a maximum of 20 working days.

2. Under the circumstances set out in paragraph 1, the Commission may, in accordance with Article 16(2) of Regulation (EC) No 1216/2009, suspend the application of Article 43(1) of this Regulation to exports not covered by a refund certificate for a period exceeding 20 working days.

CHAPTER V

OBLIGATIONS ON THE EXPORTER

Article 45

1. When goods are to be exported, the party concerned shall declare the quantities of basic products, of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with Article 3, which have actually been used, within the meaning of Article 10, in the manufacture of those goods, on which a refund will be requested, or shall otherwise refer to that composition if it has been determined in accordance with Article 10(4).

2. When goods have been used in the manufacture of goods to be exported, the declaration by the party concerned shall include the quantity of the goods actually used and the nature and quantity of each of the basic products, of products derived from the processing thereof and/or of products assimilated to one of those two categories in accordance with Article 3, from which the goods are derived.

The party concerned shall, in support of his declaration, supply the competent authorities with all documents and information which the latter consider relevant. The documents and information concerned may be held and submitted in electronic form.

The competent authorities shall verify the accuracy of the declaration by any appropriate means.

3. At the request of the competent authorities of the Member State on whose territory the customs export formalities are carried out, the competent authorities of the other Member States shall directly communicate to them all information they are able to obtain to enable the declaration made by the party concerned to be verified.

Article 46

By way of derogation from Article 45, and in consultation with the competent authorities, the declaration of the products or goods used may be replaced by an aggregated declaration of the quantities of products used or by a reference to a declaration of those quantities, where the latter have already been determined pursuant to Article 10(4) and on condition that the manufacturer places all the information necessary to verify the declaration at the disposal of the authorities.

▼B

Article 47

1. Where the exporter does not draw up the declaration referred to in Article 46 or does not provide satisfactory information in support of his declaration, he shall not be entitled to a refund.

2. By way of derogation from paragraph 1, where the goods concerned are listed in columns 1 and 2 of Annex IV, the party concerned may be granted a refund, at his express request. The nature and quantity of the basic products taken into consideration for the calculation of such refund shall be determined from an analysis of the goods to be exported and in accordance with the table in Annex IV. The competent authority shall decide on the conditions under which the analysis is to be carried out and the information to be supplied in support of the request.

3. The cost of such analysis shall be borne by the exporter.

Article 48

1. Article 45 shall not apply to the quantities of agricultural products determined in accordance with Annex III, with the exception of the following:

(a) quantities of products as referred to in Article 45(1) exported in the form of goods obtained partly from products for which the payment of export refund is covered by Regulation (EC) No 1234/2007 and partly from other products, in accordance with the conditions laid down in Article 11(2);

(b) quantities of eggs or egg products exported in the form of pasta falling within CN code 1902 11 00;

(c) the quantity of dry-matter contained in fresh pasta, as referred to in the second subparagraph of Article 11(1);

(d) the nature of the basic products actually used in the manufacture of D-glucitol (sorbitol) falling within CN codes 2905 44 and 3824 60, and, where necessary, the proportions of D-glucitol (sorbitol) obtained from amylaceous products and sucrose;

(e) quantities of casein exported in the form of goods falling within CN code 3501 90 90;

(f) the degree plato of beer made from malt falling within CN code 2202 90 10;

(g) the quantities of unmalted barley accepted by the competent authorities.

The description of the goods given on the export declaration and the application for a refund on goods listed in Annex III shall take account of the nomenclature in that Annex.

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2. When goods are analysed for the purposes of Articles 45, 46, 47 or of paragraphs 1 or 3 of this Article, the methods of analysis shall be those referred to in Commission Regulation (EC) No 904/2008 ([1]) or, in their absence, those referred to in Commission Regulation (EC) No 900/2008 ([2]) or, in their absence, those applicable to the Common Customs Tariff classification of similar goods which are imported into the Union.

3. The quantities of goods exported and the quantities of the products referred to in Article 45(1) or a reference to the composition determined in accordance with Article 10(4) shall be entered on the document certifying exportation. However, where Article 47(2) applies, the latter quantities shall be replaced by the quantities of basic products listed in column 4 of Annex IV, corresponding to the results of the analysis of the goods exported.

4. For a refund to be granted for goods falling within CN codes 0403 10 51 to 0403 10 99, 0403 90 71 to 0403 90 99, 0405 20 10, 0405 20 30, 2105 00 99, 3502 11 90 and 3502 19 90 the goods shall meet the requirements of Regulation (EC) No 852/2004 and Regulation (EC) No 853/2004, including the requirement of having been prepared in an approved establishment and of complying with the health marking requirements listed in Section I of Annex II to Regulation (EC) No 853/2004.

5. For the purposes of Articles 45 and 46, each Member State shall inform the Commission of the checks carried out in its territory on the various kinds of goods exported. The Commission shall inform the other Member States accordingly.

Article 49

1. Pursuant to Articles 45 and 46 of this Regulation and in application of Article 12 of Regulation (EC) No 612/2009, for goods containing cereals, rice, milk and milk products or eggs referred to in points (i), (ii), (v) and (vii) of Article 162(1)(a) and point (b) of Article 162(1) of Regulation (EC) No 1234/2007, the party concerned shall provide a declaration that none of the ingredients have been imported from third countries or a specification of the quantities of those products imported from third countries.

2. Where a request is made for the quantities to be determined in accordance with Article 10(4), the competent authority may accept a declaration by the party concerned that the cereal, rice, milk and egg products referred to in paragraph 1 which have been imported from third countries will not be used.

3. Where a request is made for the quantities to be determined in accordance with Article 11(1) or in accordance with Article 47(2) the competent authority may accept a declaration by the party concerned that the cereal, rice, milk and egg products referred to in paragraph 1 which have been imported from third countries will not be used.

([1]) OJ L 249, 18.9.2008, p. 9.
([2]) OJ L 248, 17.9.2008, p. 8.

▼B

4. The declarations referred to in paragraphs 1, 2 and 3 shall be subject to verification by the competent authorities by any appropriate means.

CHAPTER VI

PAYMENT OF THE REFUND

Article 50

1. In the case of goods exported between 1 October and 15 October of each year, refunds shall not be paid before 16 October.

As regards goods exported with presentation of a refund certificate issued in respect of a budget period, and where the Commission considers that there is a danger that the Union may not meet its international commitments, refund payments scheduled after the end of that period shall not be made before 16 October. In that case, the time limit referred to in Article 46(8) of Regulation (EC) No 612/2009 may be temporarily extended to three months and 15 days by way of a regulation to be published before 20 September in the *Official Journal of the European Union*.

2. For the goods listed in Annex II to this Regulation and by way of derogation from Article 24 of Regulation (EC) No 612/2009, the amount set out in Article 24(1)(a)(ii) of Regulation (EC) No 612/2009 shall apply regardless of the country or territory of destination to which the goods are exported:

(a) in the case of goods which are packaged for consumer retail sale in immediate packing of a net content not exceeding 2.5 kg or in containers not holding more than 2 litres, with labelling within the meaning of point (a) of Article 1(3) of Directive 2000/13/EC of the European Parliament and of the Council [1] which mentions either the importer in the country of destination or whose text is in an official language of the country of destination or in a language easily understood in that country;

(b) in cases where a particular exporter, at least 12 times in the two years preceding the date of request for an authorisation as referred to in paragraph 3, exports goods containing not more than 90 % by weight of any single basic product on which a refund is payable, which are of the same eight-digit CN code to the same consignee(s).

3. In the cases provided for in paragraph 2, Member States may, on request, grant formal authorisation exempting the exporter concerned from producing the documents required under Article 17 of Regulation (EC) No 612/2009 other than the transport document.

The authorisation referred to in the first subparagraph shall be valid, unless revoked, for a maximum period of two years and shall be renewable. Member States may revoke the authorisation at their sole discretion and, in particular, shall immediately withdraw the authorisation where they have reasonable grounds to suspect that the exporter did not follow the conditions specified therein.

[1] OJ L 109, 6.5.2000, p. 29.

▼B

Exemptions granted according to the first subparagraph shall be considered as risk factors to be taken into account for the purposes of Article 2(1) of Council Regulation (EC) No 485/2008 ([1]).

Exporters using the exemption shall mention the authorisation number on the single administrative document and on the specific application for payment as referred to in Article 28 of this Regulation.

4. By derogation from paragraph 3, in the cases provided for in point (b) of paragraph 2, Member States may exempt the exporter concerned from producing the transport documents for all exports covered by an authorisation, provided that the exporter concerned is required to produce the transport documents in respect of a minimum of 10 % of such export declarations or one per year, whichever is greater, to be selected by Member States applying the criteria laid down in Commission Regulation (EC) No 1276/2008 ([2]).

5. In the case of the goods listed in Annex II to this Regulation where the export declaration was accepted not later than 30 September 2007 and for which the exporter is unable to provide the proof referred to in Article 17(1) of Regulation (EC) No 612/2009, the goods shall be deemed to have been imported into a third country on presentation of a copy of the transport document and either one of the documents listed in Article 17(2) of Regulation (EC) No 612/2009 or a bank document issued by approved intermediaries established in the Union, certifying that payment for the export has been credited to the account of the exporter opened with them, or the proof of payment.

6. For the purposes of applying Article 27 of Regulation (EC) No 612/2009, Member States shall take into account paragraph 5.

CHAPTER VII

OBLIGATION TO NOTIFY

Article 51

1. Before the tenth day of each month, Member States shall notify the Commission of the following:

▼C1

(a) the amounts, expressed in euro, in respect of which refund certificates were returned during the previous month in accordance with Article 41(1) and (2);

▼B

(b) the amounts, expressed in euros, in respect of which, during the previous month, it was established that the primary requirement referred to in Article 38 was not fulfilled;

([1]) OJ L 143, 3.6.2008, p. 1.
([2]) OJ L 339, 18.12.2008, p. 53.

▼C1

(c) refund certificates, expressed in euro, issued during the previous month, as referred to in Article 36;

▼B

(d) refund certificates, expressed in euros, issued during the previous month in accordance with Article 47 of Regulation (EC) No 376/2008.

The amounts referred to in point (b) of the first subparagraph shall be differentiated by reference to the budget period of the refund certificate to which they relate.

2. Before 1 November of each year, Member States shall notify the Commission of the total amounts, expressed in euros, attributed before 1 October of that year to refund certificates issued in the budget period ending 30 September of the previous calendar year.

Article 52

1. Member States shall, at the latest by the end of the month following each month of the calendar year, communicate to the Commission by way of the Data Exchange System known as DEX, statistical information on goods covered by this Regulation in respect of which export refunds were granted in the previous month, broken down by eight-digit CN code and comprising:

(a) the quantities of such goods, expressed in tonnes or another stated unit of measurement;

(b) the amount, expressed in euros, of export refunds granted the previous month in respect of each of the basic agricultural products concerned;

(c) the quantities, expressed in tonnes, of each of the basic agricultural products in respect of which refunds were granted.

2. Before 31 December of each year, Member States shall notify the Commission of the total amounts of refunds expressed in euros which they have actually granted during the budget period ending 30 September of that year in relation to goods exported in the budget period ending 30 September of the preceding year and in any previous budget periods not already notified, specifying the periods concerned.

3. For the purposes of paragraphs 1 and 2, refunds granted shall include advance payments.

4. Before 31 December of each year, Member States shall notify the Commission of the total amounts, expressed in euros, of reimbursements of refunds unduly paid which were recovered during the budget period ending 30 September of that year, specifying the budget period(s) concerned.

▼B

Article 53

Member States shall notify the Commission no later than the fifth day of each month of the amounts of the refunds granted pursuant to Article 43(1) from the sixteenth day to the end of the previous month, and no later than the twentieth day of each month of the amounts of the refunds granted pursuant to Article 43(1) from the first to the fifteenth day of that month. Where applicable, Member States shall inform the Commission that no amounts have been granted between the relevant days.

▼M2

Article 53a

1. Where the refund applicable to all of the basic products listed in Annex I is either suspended, not fixed or equal to zero, during one of the periods mentioned in Article 29(1)(a) to (f), the obligation for the Member States to notify related to that period and provided for by Article 30 and Article 34(2) shall be suspended.

2. Where no refund certificates were issued during the periods referred to in Article 51(1)(c) and (d), the obligation for the Member States to notify provided for by Article 51(1)(c) and (d) shall be suspended.

3. Where no amounts are involved, the obligations for the Member States to notify provided for by Article 51(1)(a) and (b), Article 51(2), Article 52 and the first sentence of Article 53 and to inform that no amounts have been granted provided for by the second sentence of Article 53, shall be suspended.

▼B

CHAPTER VIII

FINAL PROVISIONS

Article 54

Regulation (EC) No 1043/2005 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex IX.

Article 55

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

It shall apply to applications submitted from 8 July 2010 for certificates for use from 1 October 2010.

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

▼B

ANNEX I

Basic Products referred to in Article 1

CN code	Description
ex 0402 10 19	Milk in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1,5 % (Product Group 2)
ex 0402 21 19	Milk in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, of 26 % (Product Group 3)
ex 0404 10 02 to ex 0404 10 16	Whey in powder, granules or other solid forms, not containing added sugar or other sweetening matter (Product Group 1)
ex 0405 10	Butter, of a fat content by weight of 82 % (Product Group 6)
ex 0407 00 30	Poultry eggs, in shell, fresh or preserved, other than for hatching
ex 0408	Eggs, not in shell, and egg yolks, fit for human consumption, fresh, dried, frozen or otherwise preserved, unsweetened
1001 10 00	Durum wheat
1001 90 99	Common wheat and meslin, other than for sowing
1002 00 00	Rye
1003 00 90	Barley, other than seed barley
1004 00 00	Oats
1005 90 00	Maize (corn), other than seed maize
ex 1006 30	Wholly milled rice
1006 40 00	Broken rice
1007 00 90	Grain sorghum, other than hybrids for sowing
1701 99 10	White sugar
ex 1702 19 00	Lactose containing, in the dry state, 98,5 % of the pure product
1703	Molasses resulting from the extraction or refining of sugar

▼B

ANNEX II

Goods on which export refunds may be paid referred to in Article 1

CN code	Description	Agricultural products on which an export refund may be granted				
		III: see Annex III				
		Cereals ([1])	Rice ([2])	Eggs ([3])	Sugar, molasses or isoglucose ([4])	Milk products ([5])
1	2	3	4	5	6	7
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:					
0403 10	– Yoghurt:					
0403 10 51 to 0403 10 99	– – Flavoured or containing added fruit, nuts or cocoa:					
	– – – Flavoured	X	X	X	X	
	– – – other:					
	– – – – Containing added fruit and/or nuts	X	X		X	
	– – – – Containing added cocoa	X	X	X	X	
0403 90	– Other:					
0403 90 71 to 0403 90 99	– – Flavoured or containing added fruit and/or nuts or cocoa:					
	– – – Flavoured	X	X	X	X	
	– – – Other:					
	– – – – Containing added fruit or nuts	X	X		X	
	– – – – Containing added cocoa	X	X	X	X	
ex 0405	Butter and other fats and oils derived from milk; dairy spreads					
0405 20	– Dairy spreads:					
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %					X
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %					X
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:					
0710 40 00	– Sweet corn					
	– – In ear form	X			X	
	– – In grain form	III			X	
ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption					

▼B

1	2	3	4	5	6	7
0711 90 30	– – – Sweet corn:					
	– – – – In ear form	X			X	
	– – – – In grain form	III			X	
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:					
1517 10	– Margarine, excluding liquid margarine					
1517 10 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats					X
1517 90	– Other:					
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats					X
1702 50 00	– Chemically pure fructose				X	
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa:					
1704 10	– Chewing gum, whether or not sugar-coated	X			X	
1704 90	– Other:					
1704 90 30	– – White chocolate	X			X	X
1704 90 51 to 1704 90 99	– – Other	X	X		X	X
1806	Chocolate and other food preparations containing cocoa					
1806 10	– Cocoa powder, containing added sugar or other sweetening matter					
	– – sweetened exclusively by the addition of sucrose	X		X	X	
	– – Other	X		X	X	X
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:					
	– – Chocolate milk crumb (of CN code 1806 20 70)	X		X	X	X
	– – Other preparations of subheading 1806 20	X	X	X	X	X
1806 31 00 and 1806 32	– Other, in blocks, slabs or bars	X	X	X	X	X
1806 90	– Other:					
ex 1806 90 (11, 19, 31, 39, 50)	– – Chocolate and chocolate products; Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	X	X	X	X	X

▼B

1	2	3	4	5	6	7
ex 1806 90 (60, 70, 90)	– – Spreads containing cocoa; Preparations containing cocoa for making beverages; Other	X		X	X	X
ex 1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:					
1901 10 00	– Preparations for infant use, put up for retail sale					
	– – Food preparations of products of headings 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	X	X	X	X	X
	– – Other	X	X		X	X
1901 20 00	– Mixes and doughs for the preparation of bakers' wares, pastry-cooks, products or biscuits of heading 1905					
	– – Food preparations of products of headings 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	X	X	X	X	X
	– – Other	X	X		X	X
1901 90	– Other:					
1901 90 11 and 1901 90 19	– – Malt extract	X	X			
	– – Others					
1901 90 99	– – – Other:					
	– – – – Food preparations of goods of headings 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	X	X	X	X	X
	– – – – Other	X	X		X	X
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous whether or not prepared:					
	– Uncooked pasta, not stuffed or otherwise prepared:					
1902 11 00	– – Containing eggs:					
	– – – Of durum wheat and pasta made from other cereals	III		X		
	– – – Other:	X		X		
1902 19	– – Other:					
	– – – Of durum wheat and pasta made from other cereals	III				X
	– – – Other:	X				X

▼B

1	2	3	4	5	6	7
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:					
1902 20 91 and 1902 20 99	– – Other:	X	X		X	X
1902 30	– Other pasta	X	X		X	X
1902 40	– Couscous:					
1902 40 10	– – Unprepared:					
	– – – Of durum wheat	III				
	– – – Other	X				
1902 40 90	– – Other	X	X		X	X
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	X				
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, com flakes); cereals, (other than maize (com)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included					
	– Unsweetened puffed rice or pre-cooked rice					
	– – Containing cocoa (6)	X	III	X	X	X
	– – Not containing cocoa	X	III		X	X
	– Other, containing cocoa (6)	X	X	X	X	X
	– Other	X	X		X	X
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:					
1905 10 00	– Crispbread	X			X	X
1905 20	– Gingerbread and the like	X		X	X	X
	– Sweet biscuits; waffles and wafers					
1905 31	– – Sweet biscuits	X		X	X	X
1905 32	– – Waffles and wafers	X		X	X	X
1905 40	– Rusks, toasted bread and similar toasted products	X		X	X	X
1905 90	– Other:					
1905 90 10	– – Matzos	X				
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	X	X			

▼B

1	2	3	4	5	6	7
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	X				
1905 90 45 to 1905 90 90	– – – Other products	X		X	X	X
ex 2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:					
2001 90	– Other:					
2001 90 30	– – Sweet corn (*Zea mays* var. *saccharata*):					
	– – – In ear form	X			X	
	– – – In grain form	III			X	
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	X			X	
ex 2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006					
2004 10	– Potatoes:					
	– – Other:					
2004 10 91	– – – In the form of flour, meal or flakes	X	X		X	X
2004 90	– Other vegetables and mixtures of vegetables:					
2004 90 10	– – Sweetcorn (*Zea mays* var. *saccharata*):					
	– – – In ear form	X			X	
	– – – In grain form	III			X	
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006					
2005 20	– Potatoes:					
2005 20 10	– – In the form of flour, meal or flakes	X	X		X	X
2005 80 00	– Sweetcorn (*Zea mays* var. *saccharata*):					
	– – In ear form	X			X	
	– – In grain form	III			X	
ex 2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:					
2008 99	– – Other:					
	– – – Not containing added spirit:					
	– – – – Not containing added sugar:					

▼B

1	2	3	4	5	6	7
2008 99 85	– – – – – Maize (corn) other than sweetcorn (*Zea mays* var. *saccharata*):					
	– – – – – – In ear form	X				
	– – – – – – In grain form	III				
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	X				
ex 2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					
	– Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
2101 12 98	– – – Other	X	X		X	
2101 20	– Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or mate:					
2101 20 98	– – – Other	X	X		X	
2101 30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					
	– – Roasted chicory and other roasted coffee substitutes:					
2101 30 19	– – – Other	X			X	
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:					
2101 30 99	– – – Other	X			X	
ex 2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:					
2102 10	– Active yeasts					
2102 10 31 and 2102 10 39	– – Bakers' yeast:	X				
2105 00	Ice cream and other edible ice, whether or not containing cocoa:					
	– Containing cocoa	X	X	X	X	X
	– Other	X	X		X	X
ex 2106	Food preparations not elsewhere specified or included:					
2106 90	– Other:					

▼B

1	2	3	4	5	6	7
2106 90 92 and 2106 90 98	– – Other:	X	X		X	X
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:					
2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	X			X	
2202 90	– Other:					
2202 90 10	– – Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404:					
	– – – Beer made from malt, of an actual alcoholic strength by volume not exceeding 0,5 % vol	III				
	– – – Other	X			X	
2202 90 91 to 2202 90 99	– – Other	X			X	X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	X			X	
ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:					
2208 20	– Spirits obtained by distilling grape wine or grape marc				X	
2208 30	– Whiskies:					
	– – Other than Bourbon whiskey					
ex 2208 30 32 to 2208 30 88	– – – Whiskies, other than those listed in Regulation (EC) No 1670/2006	X				
2208 50 11 to 2208 50 19	– Gin	X				
2208 50 91 to 2208 50 99	– Geneva	X			X	
2208 60	– Vodka	X				
2208 70	– Liqueurs and cordials	X		X	X	X
2208 90	– Other:					
2208 90 41	– – – – Ouzo, in containers holding 2 litres or less	X			X	
2208 90 45	– – – – – – – Calvados, in containers holding 2 litres or less				X	
2208 90 48	– – – – – – – Other spirits distilled from fruit, in containers holding 2 litres or less				X	
2208 90 52	– – – – – – – Korn, in containers holding 2 litres or less	X			X	
2208 90 56	– – – – – – – Other, in containers holding 2 litres or less	X			X	
2208 90 69	– – – – – Other spirituous beverages, in containers holding 2 litres or less	X			X	X

▼B

1	2	3	4	5	6	7
2208 90 71	– – – – – Spirits distilled from fruit, in containers holding more than 2 litres				X	
2208 90 77	– – – – – Other, in containers holding more than 2 litres	X			X	
2208 90 78	– – – – Other spirituous beverages, in containers holding more than 2 litres	X			X	X
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2905 43 00	– – Mannitol	III			III	
2905 44	– – D-glucitol (sorbitol)	III			III	
ex 3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:					
3302 10	– Of a kind used in the food or drink industries:					
3302 10 29	– – – – – Other	X			X	X
3501	Casein, casemates and other casein derivatives; casein glues:					
3501 10	– Casein					III
3501 90	– Other:					
3501 90 10	– – Casein glues					X
3501 90 90	– – Other:					III
ex 3502	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:					
	– Egg albumin:					
3502 11	– – Dried					
3502 11 90	– – – Other			III		
3502 19	– – Other					
3502 19 90	– – – Other			III		
3502 20	– Milk albumins: (Lactalbumins)					
3502 20 91 and 3502 20 99	– – Other					III
ex 3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches, excluding starches of CN code 3505 10 50	X	X			
3505 10 50	– – – Starches, esterified or etherified	X				

▼B

1	2	3	4	5	6	7
ex 3809	Finishing agents, 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 a basis of amylaceous substances	X	X			
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:					
3824 60	– Sorbitol other than that of subheading 2905 44	III			III	

(1) Annex I, part I of Regulation (EC) No 1234/2007.
(2) Annex I, part II of Regulation (EC) No 1234/2007.
(3) Annex I, part XIX of Regulation (EC) No 1234/2007.
(4) Annex I, part III of Regulation (EC) No 1234/2007.
(5) Annex I, part XVI of Regulation (EC) No 1234/2007.
(6) Containing no more than 6 % of cocoa.

▼B

ANNEX III

Reference Quantity as referred to in Article 11

CN code	Description	Common wheat	Durum wheat	Maize (corn)	Wholly milled long-grain rice	Wholly milled round-grain rice	Barley	White sugar	Whey (PG1)	Skimmed milk powder (PG2)	Eggs in shell
1	2	3	4	5	6	7	8	9	10	11	12
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:										
0710 40 00	– Sweet corn										
	– – In grain form			100 (1)							
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:										
0711 90 30	– – – Sweet corn										
	– – – – In grain form			100 (1)							
1902	Pasta, (whether or) not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:										
	– Uncooked pasta, not stuffed or otherwise prepared										
1902 11 00	– – Containing eggs										
	– – – Of durum wheat, not containing or containing not more than 3 % by weight of other cereals, with an ash content (by weight) in the dry matter (2)										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	– – – – Not exceeding 0,95 %		160 (3)								(4)
	– – – – Exceeding 0,95 %, but not exceeding 1,10 %		150 (3)								(4)
	– – – – Exceeding 1,10 %, but not exceeding 1,30 %		140 (3)								(4)
	– – – – Exceeding 1,30 %		0								
	– – – Other, of cereals:										
	– – – – Containing 80 % or more by weight of durum wheat, with an ash content (by weight) in the dry matter (2):										
	– – – – – Not exceeding 0,87 %	32	128 (3)								(4)
	– – – – – Exceeding 0,87 %, but not exceeding 0,99 %	30	120 (3)								(4)
	– – – – – Exceeding 0,99 %, but not exceeding 1,15 %	28	112 (3)								(4)
	– – – – – Exceeding 1,15 %	0	0								
	– – – – Containing less than 80 % by weight of durum wheat, with an ash content (by weight) in the dry matter (2):										
	– – – – – Not exceeding 0,75 %	80	80 (3)								(4)
	– – – – – Exceeding 0,75 %, but not exceeding 0,83 %	75	75 (3)								(4)
	– – – – – Exceeding 0,83 %, but not exceeding 0,93 %	70	70 (3)								(4)
	– – – – – Exceeding 0,93 %	0	0								
	– – – Other (other than of cereals): see Annex II										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
1902 19	– – Other (i.e. other than containing eggs):										
	– – – Of durum wheat, not containing or containing not more than 3 % by weight of other cereals, with an ash content (by weight) in the dry matter:										
	– – – – Not exceeding 0,95 %		160								
	– – – – Exceeding 0,95 %, but not exceeding 1,10 %		150								
	– – – – Exceeding 1,10 %, but not exceeding 1,30 %		140								
	– – – – Exceeding 1,30 %		0								
	– – – Other, of cereals:										
	– – – – Containing 80 % or more by weight of durum wheat, with an ash content (by weight) in the dry matter:										
	– – – – – Not exceeding 0,87 %	32	128								
	– – – – – Exceeding 0,87 %, but not exceeding 0,99 %	30	120								
	– – – – – Exceeding 0,99 %, but not exceeding 1,15 %	28	112								
	– – – – – Exceeding 1,15 %	0	0								
	– – – – Containing less than 80 % by weight of durum wheat, with an ash content (by weight) in the dry matter:										
	– – – – – Not exceeding 0,75 %	80	80								
	– – – – – Exceeding 0,75 %, but not exceeding 0,83 %	75	75								
	– – – – – Exceeding 0,83 %, but not exceeding 0,93 %	70	70								

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	– – – – – Exceeding 0,93 %	0	0								
	– – – Other (other than of cereals): see Annex II										
1902 40	– Couscous:										
1902 40 10	– – Unprepared:										
	– – – Of durum wheat, not containing or containing not more than 3 % by weight of other cereals, with an ash content (by weight) in the dry matter (2):										
	– – – – Not exceeding 0,95 %		160								
	– – – – Exceeding 0,95 %, but not exceeding 1,10 %		150								
	– – – – Exceeding 1,10 %, but not exceeding 1,30 %		140								
	– – – – Exceeding 1,30 %		0								
	– – – Other (other than of durum wheat): see Annex II										
1902 40 90	– – Other (prepared): see Annex II										
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:										
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:										
ex 1904 10 30	– – Obtained from rice:										
	– – – Unsweetened puffed rice					165					

▼B

1	2	3	4	5	6	7	8	9	10	11	12
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals										
ex 1904 20 95	– – – Obtained from rice:										
	– – – – Unsweetened puffed rice					165					
1904 90	– Other:										
ex 1904 90 10	– – Rice:										
	– – – Pre-cooked rice (5)				120						
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:										
ex 2001 90 30	– – Sweet corn (*Zea mays* var. *saccharata*)										
	– – – In grain form			100 (1)							
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:										
ex 2004 90 10	– – Sweet corn (*Zea mays* var. *saccharata*)										
	– – – In grain form			100 (1)							
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:										
ex 2005 80 00	– Sweet corn (*Zea mays* var. *saccharata*)										
	– – In grain form			100 (1)							
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
ex 2008 99 85	– – – – – Maize (corn), in grain form, other than sweet corn (*Zea mays* var. *Saccharata*):										
	– – – – – – In grain form			60 ([1])							
ex 2202 90 10	– – – Beer made from malt, of an actual alcoholic strength by volume not exceeding 0,5 % vol:										
	– – – – Made from barley malt or wheat malt, not containing added unmalted cereals, rice (or products resulting from the processing thereof) or sugar (sucrose or invert sugar)						23 ([6]) ([9])				
	– – – – – Other						22 ([6]) ([9])				
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivates:										
	– Polyhydric alcohols:										
2905 43 00	– – Mannitol:										
	– – – Obtained from sucrose covered by part III of Annex I to Regulation (EC) No 1234/2007							102			
	– – – Obtained from amylaceous products covered by part I of Annex I to Regulation (EC) No 1234/2007			242							
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										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	– – – – – Obtained from amylaceous products			169 (7)							
	– – – – – Obtained from sucrose							71 (7)			
2905 44 19	– – – – Other:										
	– – – – – Obtained from amylaceous products			148 (7)							
	– – – – – Obtained from sucrose							71 (7)			
2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										
	– – – – – Obtained from amylaceous products			242							
	– – – – – Obtained from sucrose							102			
2905 44 99	– – – – Other:										
	– – – – – Obtained from amylaceous products			242							
	– – – – – Obtained from sucrose							102			
3501	Casein, caseinates and other casein derivatives; casein glues:										
3501 10	– Casein									291 (8)	
3501 90 90	– – Other									291 (8)	
3502	Albumins, albuminates and other albumin derivatives:										
	– Egg albumin:										
3502 11	– – Dried:										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
3502 11 90	– – – Other										406
3502 19	– – Other:										
3502 19 90	– – – Other										55
3502 20	– Milk albumin: (Lactalbumin)										
3502 20 91	– – – Dried (for example, in sheets, scales, flakes, powder)								900		
3502 20 99	– – – Other								127		
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 of subheading 2905 44:										
	– – In aqueous solution:										
3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										
	– – – – Obtained from of amylaceous products			169 (7)							
	– – – – Obtained from sucrose							71 (7)			
3824 60 19	– – – Other:										
	– – – – Obtained from of amylaceous products			148 (7)							
	– – – – Obtained from sucrose							71 (7)			
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content										

▼B

1	2	3	4	5	6	7	8	9	10	11	12
	– – – – Obtained from of amylaceous products			242							
	– – – – Obtained from sucrose							102			
3824 60 99	– – – Other:										
	– – – – Obtained from of amylaceous products			242							
	– – – – Obtained from sucrose							102			

([1]) This quantity refers to maize (corn) in grain form adjusted to correspond to a moisture content of 72 % by weight.
([2]) This content shall be determined by subtracting from the total ash content of the product that part of the ash which derives from the eggs incorporated therein, on a basis of 0,04 % by weight of ash per 50 g, rounded down to the nearest 50 g.
([3]) This amount shall be reduced by 1,6 kg/100 kg per 50 g of eggs in shell (or the equivalent thereof in other egg products) per kilogram of pasta.
([4]) 5 kg/100 kg per 50 g of eggs in shell (or the equivalent thereof in other egg products) per kilogram of pasta, any intermediate amount being rounded down to the nearest 50 g.
([5]) Pre-cooked rice means wholly milled rice in grains which has been pre-cooked and partially dried in order to facilitate final cooking.
([6]) This quantity applies to beer of not less than 11° Plato and not more than 12° Plato. For beer of less than 11° Plato, this quantity shall be reduced by 9 % per degree Plato, the actual strength being rounded down to the nearest degree Plato. For beer of more than 12° Plato, this quantity shall be increased by 9 % per degree Plato, the actual strength being rounded up to the nearest degree Plato.
([7]) The quantities indicated in columns 5 and 9 for an aqueous solution of D-glucitol (sorbitol) apply to a dry-matter content of 70 % by weight. For aqueous solutions of sorbitol with a different dry-matter content, these quantities shall, as appropriate, be increased or reduced in proportion to the actual dry-matter content, and rounded down to the nearest kilogram.
([8]) Quantity determined, depending on the casein used, on the basis of 291 kg of skimmed milk powder (Product Group 2) per 100 kg of casein.
([9]) Per hectolitre of beer.

▼B

ANNEX IV

Goods for which the amounts of basic product may be determined on the basis of chemical analysis — together with relevant table referred to in Article 47

CN code	Description	Data obtained from the analysis of the goods	Nature of the basic products in respect of which the refund is granted	Amount of basic product in respect of which the refund is granted (per 100 kg of goods)
1	2	3	4	5
1704	Sugar confectionery (including white chocolate), not containing cocoa:			
1704 10	– Chewing gum, whether or not sugar-coated	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
1704 90 30 to 1704 90 99	– – Other	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. (a) With a milk fat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milk fat
		(b) With a milk fat content of 12 % or more by weight	(b) Butter (PG6)	(b) 1,22 kg per 1 % by weight of milk fat
1806	Chocolate and other food preparations containing cocoa			
1806 10	– Cocoa powder, containing added sugar or other sweetening matter	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)

▼B

1	2	3	4	5
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. (a) With a milk fat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milk fat
		(b) With a milk fat content of 12 % or more by weight	(b) Butter (PG6)	(b) 1,22 kg per 1 % by weight of milk fat
1806 31 00 and 1806 32	– Other, in blocks, slabs or bars	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. Milk fat	3. Whole-milk powder (PG3)	3. 3,85 kg per 1 % by weight of milk fat
1806 90	– Other	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. (a) With a milk fat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milk fat
		(b) With a milk fat content of 12 % or more by weight	(b) Butter (PG6)	(b) 1,22 kg per 1 % by weight of milk fat

▼B

1	2	3	4	5
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa powder or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included;	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. (a) With a milk fat content of less than 12 % by weight	3. (a) Whole-milk powder (PG3)	3. (a) 3,85 kg per 1 % by weight of milk fat
		(b) With a milk fat content of 12 % or more by weight	(b) Butter (PG6)	(b) 1,22 kg per 1 % by weight of milk fat
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:			
ex 1902 11 00 and ex 1902 19	– Uncooked pasta, not stuffed or otherwise prepared, other than pasta containing exclusively cereals and eggs	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:			
1902 20 91 to 1902 20 99	– – Other	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1902 30	– Other pasta	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1902 40 90	– – (Couscous) Other	Common wheat starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1903 00 00	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Starch (or dextrin)	Maize (com)	1,83 kg per 1 % by weight of anhydrous starch (or dextrin)

▼B

1	2	3	4	5
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products			
1905 10 00	– Crispbread	Starch (or dextrin)	Rye	2,09 kg per 1 % by weight of anhydrous starch (or dextrin)
1905 31	– – Sweet biscuits	1. Sucrose ([1])	1. White sugar	1. 1 kg per 1 % by weight of sucrose ([1])
1905 32	– – Waffles and wafers	2. Glucose ([2])	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose ([2])
		3. Starch (or dextrin)	3. Common wheat	3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
		4. Milk fat	4. Butter (PG6)	4. 1,22 kg per 1 % by weight of milk fat
1905 40	– Rusks, toasted bread and similar toasted products	Starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
1905 90	– Other:			
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Starch (or dextrin)	Maize (com)	1,83 kg per 1 % by weight of anhydrous starch (or dextrin)
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	Starch (or dextrin)	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat

▼B

1	2	3	4	5
1905 90 45 to 1905 90 90	– – – Other products	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize	2. 2,1 kg per 1 % by weight of glucose (2)
		3. Starch (or dextrin)	3. Common wheat	3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) of wheat
		4. Milk fat	4. Butter (PG6)	4. 1,22 kg per 1 % by weight of milk fat
2105 00	Ice cream and other edible ice, whether or not containing cocoa	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. Milk fat	3. Butter (PG6)	3. 1,22 kg per 1 % by weight of milk fat
2106	Food preparations not elsewhere specified or included:			
2106 90	– Other			
	– – Other:			
2106 90 98	– – – Other	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
		3. Milk fat	3. Butter (PG6)	3. 1,22 kg per 1 % by weight of milk fat

▼B

1	2	3	4	5
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:			
2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
2202 90	– Other:			
2202 90 10	– – Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404:	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Glucose (2)	2. Maize (com)	2. 2,1 kg per 1 % by weight of glucose (2)
2202 90 91 to 2202 90 99	– – Other	1. Sucrose (1)	1. White sugar	1. 1 kg per 1 % by weight of sucrose (1)
		2. Milk fat	2. Whole-milk powder (PG3)	2. 3,85 kg per 1 % by weight of milk fat

(1) The sucrose content of the goods (without further processing), plus the sucrose equivalent of any mixture of glucose and fructose (total glucose and fructose content multiplied by 0,95), as declared (in whatever form) or found in the goods. However, where the fructose content of the goods is less than the glucose content, the amount of glucose to be included in the above calculation shall be an amount equal, by weight, to that of fructose.
(2) Other than the glucose content referred to in note (1).
N.B.: Where the presence of a lactose hydrolysáte is declared and/or galactose is found to be present, the quantity of glucose equivalent to the galactose shall be deducted from the total glucose content before any other calculation is performed.

▼B

ANNEX V

Coefficients for conversion into basic products for the products referred to in Article 8

CN code	Processed agricultural product	Coefficient	Basic product
1101 00 11	Durum wheat flour with an ash content per 100 g of:		
	— 0 to 900 mg	1,33	Durum wheat
	— 901 to 1 900 mg	1,09	Durum wheat
1101 00 15 and 1101 00 90	Common wheat and meslin flour with an ash content per 100 g of:		
	— 0 to 900 mg	1,33	Common wheat
	— 901 to 1 900 mg	1,09	Common wheat
1102 10 00	Rye flour with an ash content per 100 g of:		
	— 0 to 1 400 mg	1,37	Rye
	— 1 401 to 2 000 mg	1,08	Rye
1102 20 10	Maize (corn) flour of a fat content not exceeding 1,5 % by weight	1,20	Maize (corn)
1102 20 90	Maize (corn) flour of a fat content exceeding 1,5 % by weight	1,10	Maize (corn)
1102 90 10	Barley flour	1,20	Barley
1102 90 30	Oat flour	1,20	Oats
1102 90 50	Rice flour	1,00	Broken rice
1103 11 10	Groats and meal of durum wheat	1,42	Durum wheat
ex 1103 11 90	Groats and meal of common wheat with an ash content not exceeding 600 mg per 100 g	1,37	Common wheat
1103 13 10	Groats and meal of maize (corn) flour of a fat content not exceeding 1,5 % by weight	1,20	Maize (corn)
1103 13 90	Groats and meal of maize (corn) of a fat content exceeding 1,5 % by weight	1,20	Maize (corn)
1103 19 10	Groats and meal of rye	1,00	Rye
1103 19 30	Groats and meal of barley	1,55	Barley
1103 19 40	Groats and meal of oats	1,80	Oats
1103 19 50	Groats and meal of rice	1,00	Broken rice
1103 20 10	Pellets of rye	1,00	Rye
1103 20 20	Pellets of barley	1,02	Barley
1103 20 30	Pellets of oats	1,00	Oats
1103 20 40	Pellets of maize (corn)	1,00	Maize (corn)
1103 20 50	Pellets of rice	1,00	Broken rice
1103 20 60	Pellets of wheat	1,02	Common wheat
1104 12 90	Flaked grains of oats	1,80	Oats
1104 19 10	Rolled or flaked grains of wheat	1,02	Common wheat

▼B

CN code	Processed agricultural product	Coefficient	Basic product
1104 19 30	Rolled or flaked grains of rye	1,40	Rye
1104 19 50	Rolled or flaked grains of maize (corn)	1,44	Maize (corn)
1104 19 69	Flaked grains of barley	1,40	Barley
1104 19 91	Flaked rice	1,00	Broken rice
1104 22 20	Hulled (shelled or husked) grains of oats	1,60	Oats
1104 22 30	Hulled and sliced or kibbled grains of oats (‘Grütze’ or ‘grutten’)	1,70	Oats
1104 23 10	Hulled (shelled or husked) grains of maize (corn), whether or not sliced or kibbled	1,30	Maize (corn)
1104 29 01	Hulled (shelled or husked) grains of barley	1,50	Barley
1104 29 03	Hulled and sliced or kibbled grains of barley (‘Grütze’ or ‘grutten’)	1,50	Barley
1104 29 05	Pearled grains of barley	1,60	Barley
1104 29 11	Hulled (shelled or husked) grains of wheat, whether or not sliced or kibbled	1,02	Common wheat
1104 29 51	Grains of wheat, not otherwise worked than kibbled	1,00	Common wheat
1104 29 55	Grains of rye, not otherwise worked than kibbled	1,00	Rye
1104 30 10	Germ of wheat, whole, rolled, flaked or ground	0,25	Common wheat
1104 30 90	Germ of other cereals, whole, rolled, flaked or ground	0,25	Maize (corn)
1107 10 11	Malt, not roasted, of wheat, in the form of flour	1,78	Common wheat
1107 10 19	Malt, not roasted, of wheat, in another form	1,27	Common wheat
1107 10 91	Malt, not roasted, of other cereals, in the form of flour	1,78	Barley
1107 10 99	Malt, not roasted, of other cereals, in another form	1,27	Barley
1107 20 00	Roasted malt	1,49	Barley
1108 11 00	Wheat starch	2,00	Common wheat
1108 12 00	Maize (corn) starch	1,60	Maize (corn)
1108 13 00	Potato starch	1,60	Maize (corn)
1108 19 10	Rice starch	1,52	Broken rice
ex 1108 19 90	Barley or oat starch	1,60	Maize (corn)
1702 30 50	Glucose and glucose syrup [1], not containing fructose or containing in the dry state less than 20 % by weight of fructose, in the form of white crystalline powder, whether of not agglomerated	2,09	Maize (corn)
1702 30 90	Glucose and glucose syrup [1], not containing fructose or containing in the dry state less than 20 % by weight of fructose, other	1,60	Maize (corn)

▼B

CN code	Processed agricultural product	Coefficient	Basic product
1702 40 90	Glucose and glucose syrup (1), containing in the dry state at least 20 % but less than 50 % by weight of fructose	1,60	Maize (corn)
ex 1702 90 50	Maltodextrine, in the form of a white solid, whether or not agglomerated	2,09	Maize (corn)
ex 1702 90 50	Maltodextrine and maltodextrine syrup, other	1,60	Maize (corn)
1702 90 75	Caramel, in the form of powder, whether or not agglomerated	2,19	Maize (corn)
1702 90 79	Caramel, other	1,52	Maize (corn)
2106 90 55	Flavoured or coloured glucose syrup and maltodextrine syrup	1,60	Maize (corn)

(1) Excluding isoglucose.

▼B

ANNEX VI

Instructions in relation to the application for, issue and use of Refund Certificates referred to in Article 24

I. APPLICATION FOR REFUND CERTIFICATE

1. The ‘Export licence or advance fixing certificate’ shall be stamped ‘Refund certificate non-Annex I’. This information may be computerised.

2. Applicants shall complete boxes 4, 8, 17 and 18 and, where appropriate, 7. In boxes 17 and 18, the amount shall be entered in euros;

3. Boxes 13 to 16 shall not be completed.

4. In box 20, applicants shall state whether they plan to use the refund certificate only in the Member State which issued it or whether they require a refund certificate which is valid throughout the Union.

5. Applicants shall enter one of the following in box 20:

   (a) the words ‘Article 29’, or other words to the satisfaction of the competent authority, if the application refers to a certificate provided for in Article 29;

   (b) the words ‘Article 34’ or other words to the satisfaction of the competent authority, if the application refers to a certificate provided for in Article 34.

6. Applicants shall enter the place and date of application and sign the application.

II. APPLICATION FOR ADVANCE FIXING — REQUEST FOR EXTRACTS OF REFUND CERTIFICATES

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

   See Section I (applicants shall complete box 8).

2. Application for advance fixing after the refund certificate has been issued

   In this case, the exporter shall complete an application and enter the following information:

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

   (b) in box 4, the name of the holder of the certificate;

   (c) in box 8, ‘yes’ shall be ticked.

3. Applications for an extract of a refund certificate shall contain the following information:

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

   (b) in box 4, the name of the holder of the refund certificate;

   (c) in boxes 17 and 18, the amount in euros for which an extract is requested.

▼B

III. ISSUE OF REFUND CERTIFICATES WITH ADVANCE FIXING FOR USE THROUGHOUT THE UNION AND OF EXTRACTS FROM CERTIFICATES

1. Copies 1 and 2 shall be issued based on the models in Annex I to Regulation (EC) No 376/2008.

2. On the title 'Export licence or advance fixing certificate' shall be stamped 'refund certificate Non Annex I'.

3. The form shall be completed as follows:

(a) The name and address of the body issuing the certificate shall be entered in box 1. The number of the refund certificate (allocated by the issuing body) shall be entered in box 2 or box 23.

In the case of extracts from a refund certificate, 'EXTRACT' in bold font and capitals shall be entered in box 3.

(b) The name and full address of the holder shall be entered in box 4.

(c) The date on which the application for a refund certificate is lodged shall be entered in box 10 and the amount of the security determined in accordance with Article 23 shall be entered in box 11.

(d) The expiry date shall be entered in box 12.

(e) Boxes 13 to 16 shall be deleted.

(f) Boxes 17 and 18 shall be completed on the basis of the amount determined in accordance with Articles 29 to 34.

(g) Box 19 shall be deleted.

(h) Any details provided in the application shall be entered in box 20.

(i) Box 21 shall be completed as set out in the application.

(j) Box 22 shall contain the words: 'for use from …', determined in accordance with Article 29 or Article 34.

(k) Box 23 shall be filled in.

(l) Box 24 shall be deleted.

IV. ISSUE OF REFUND CERTIFICATES WITHOUT ADVANCE FIXING FOR USE THROUGHOUT THE UNION

1. These refund certificates shall be completed in the same way as the certificates referred to in Section III.

2. Box 21 shall be deleted.

3. If the holder of such a refund certificate subsequently requests advance fixing of the refund rates, he shall return the original certificate and any extracts already issued. 'Refund valid on [date], fixed in advance on [date]' shall be entered and completed in box 22 of the certificate.

▼B

V. USE OF CERTIFICATES

1. At the time of completion of the export formalities, the number(s) of the refund certificates used to cover the refund application shall be entered in the single administrative document.

2. If a customs document other than the single administrative document is used, the number(s) of the certificate(s) used to cover the refund application shall be entered on the national document.

▼B

ANNEX VII

Conversion Rates for use in establishing the reference quantity referred to in Articles 7 and 9

1. 6.06 kg of the pilot product of Product Group 1 shall correspond to 100 kg of whey assimilated to that pilot product in accordance with Article 3(2).

2. 9.1 kg of the pilot product of Group 2 shall correspond to 100 kg of milk products assimilated to that pilot product in accordance with point (a) of Article 3(3).

3. 1.01 kg of the pilot product of Group 2 shall correspond to the non-fat part of 100 kg of milk products assimilated to that pilot product in accordance with Article 3(6) per 1 % by weight of non-fat dry matter contained in the milk product in question.

4. 0.8 kg of the pilot product of Group 2 shall correspond to the non-fat part of 100 kg of cheese assimilated to that pilot product in accordance with Article 3(6) per 1 % by weight of non-fat dry matter contained in the cheese.

5. 3.85 kg of the pilot product of Group 3 shall correspond to 100 kg of one of the milk products assimilated to that pilot product in accordance with Article 3(4) with a milk fat content in the dry matter of not more than 27 % by weight per 1% by weight of milk fat contained in the milk product in question.

   However, at the request of the party concerned, 3.85 kg of the pilot product of Group 3 shall correspond to 100 kg of liquid milk assimilated to that pilot product in accordance with 3(4) (a) with a milk fat content in the liquid milk not exceeding 3,2 % by weight per 1 % by weight of milk fat contained in the milk product in question.

6. 100 kg of the pilot product of Group 3 shall correspond to 100 kg of dry matter contained in one of the milk products assimilated to that pilot product in accordance with Article 3(4) with milk fat content in the dry matter exceeding 27 % by weight.

   However, at the request of the party concerned, 12.32 kg of the pilot product of Group 3 shall correspond to 100 kg of liquid milk assimilated to that pilot product in accordance with point (a) of Article 3(4) with a milk fat content in the liquid milk exceeding 3.2 % by weight.

7. 1.22 kg of the pilot product of Group 6 shall correspond to 100 kg of one of the milk products assimilated to that pilot product in accordance with Article 3(5) per 1 % weight of milk fat contained in the milk product in question.

8. 1.22 kg of the pilot product of Group 6 shall correspond to the fat part of 100 kg of one of the milk products assimilated to that pilot product in accordance with Article 3(6) per 1 % by weight of milk fat contained in the milk product in question.

9. 0.8 kg of the pilot product of Group 6 shall correspond to the fat part of 100 kg of cheese assimilated to that pilot product in accordance with Article 3(6) per 1 % by weight of milk fat contained in the cheese.

10. 77.5 kg of wholly milled round grain rice shall correspond to 100 kg of husked round-grain rice as referred to in Article 3(7).

▼B

11. 69 kg of wholly milled long grain rice shall correspond to 100 kg of husked medium grain or long grain rice referred to in Article 3(7).

12. 93.9 kg of wholly milled round grain rice shall correspond to 100 kg of semi-milled round grain rice as referred to in Article 3(7).

13. 93.3 kg of wholly milled long grain rice shall correspond to 100 kg of semi-milled medium grain or long grain rice as referred to in Article 3(7).

14. 92 kg of white sugar shall correspond to 100 kg of raw sugar referred to in point (a) of Article 3(8).

15. 1 kg of white sugar shall correspond to 100 kg of sugar referred to in point (b) of Article 3(8) per 1 % of sucrose.

16. 1 kg of white sugar shall correspond to 100 kg of one of the products referred to in point (c) of Article 3(8) meeting the conditions laid down in Article 3 of Regulation (EC) No 951/2006, per 1 % of sucrose (plus, where applicable, the content of other sugars calculated in sucrose equivalent) determined in accordance with the said Article 3.

17. 100 kg of white sugar shall correspond to 100 kg of dry matter, determined in accordance with Article 4 of Regulation (EC) No 951/2006, contained in isoglucose or isoglucose syrup referred to in point (d) of Article 3(8) meeting the conditions laid down in Article 4 of Regulation (EC) No 951/2006.

▼B

ANNEX VIII

Entries referred to in Article 25

The entries referred to in Article 25 shall be as follows:

— *in Bulgarian:* Права, прехвърлени обратно на титуляря на … [дата]

— *in Spanish:* retrocesión al titular, el …

— *in Czech:* práva převedena zpět na držitele …

— *in Danish:* tilbageføring til indehaveren den …

— *in German:* Rückübertragung auf den Bescheinigungsinhaber am …

— *in Estonian:* omanikule tagastatud õigused

— *in Greek:* επανεκχώρηση στο δικαιούχο στις …

— *in English:* rights transferred back to the titular holder on [date]

— *in French:* rétrocession au titulaire le …

— *in Irish:* cearta arna n-aistriú ar ais chuig an sealbhóir ainmniúil ar an [dáta]…

▼M1

— *in Croatian:* prava prenesena natrag na nositelja … (datum)

▼B

— *in Italian:* retrocessione al titolare in data …

— *in Latvian:* tiesības nodotas atpakaļ to nominālajam īpašniekam [datums]

— *in Lithuanian:* teisės grąžintos pradiniam turėtojui …

— *in Hungarian:* A jogok …-tól az eredeti jogosultra szálltak vissza

— *in Maltese:* drittijiet li jkunu trasferiti lura lid-detentur titulari fid-[data] …

— *in Dutch:* aan de titularis geretrocedeerd op …

— *in Polish:* prawa przeniesione z powrotem na posiadacza tytularnego w dniu […] r

— *in Portuguese:* retrocessão ao titular em …

— *in Romanian:* drepturi transferate înapoi la titular la … [data]

— *in Slovak:* práva prenesené späť na držiteľa …

— *in Slovenian:* Pravice, prenesene nazaj na imetnika …

— *in Finnish:* palautus todistuksenhaltijalle …

— *in Swedish:* återbördad till licensinnehavaren den …

▼B

ANNEX IX

Correlation Table

Regulation (EC) No 1043/2005	This Regulation
Article 1(1), first subparagraph	Article 1(1), first subparagraph
Article 1(1), second and third subparagraph	Article 1(1), second subparagraph
Article 1(2) and (3)	Article 1(2) and (3)
Article 2(1), points 1 and 2	Article 2(1), points (a) and (b)
—	Article 2(1), points (c), (d) and (e)
Article 2(1), point 3	Article 2(1), points (f) and (g)
Article 2(1), points 4, 5 and 6	Article 2(1), points (h), (i) and (j)
Article 2(2)	Article 2(2)
Articles 3 to 7	Articles 3 to 7
Article 8, first and second paragraph	Article 8(1) and (2)
Article 9, first paragraph	Article 9(1), first subparagraph
Article 9, second paragraph	Article 9(1), second and third subparagraph
Article 9, third paragraph	Article 9(2)
Article 10, first paragraph	Article 10(1) and (2)
Article 10, second paragraph	Article 10(3)
Article 10, third and fourth paragraph	Article 10(4), first and second subparagraph
Article 11, first and second paragraph	Article 11(1), first and second subparagraph
Article 11, third paragraph	Article 11(2)
Articles 12 and 13	Articles 12 and 13
Article 14, first and second paragraph	Article 14(1) and (2)
Article 15(1) and (2)	Article 15(1) and (2)
Article 15(3)	—
—	Article 15(3)
Article 16, first and second paragraph	Article 16(1) and (2)
Article 17, first and second paragraph	Article 17(1) and (2)
Article 18(1), first and second subparagraph	Article 18(1), first and second subparagraph
Article 18(1), third subparagraph	Article 18(2)
Article 18(2) and (3)	Article 18(3) and (4)
Article 19(1), points (a) and (b)	Article 19(1), points (a) and (b)
—	Article 19(1), point (c)
Article 19(2) and (3)	Article 19(2) and (3)

▼B

Regulation (EC) No 1043/2005	This Regulation
Article 20	Article 20
Article 21	—
Article 22(1)	Article 21(1)
Article 22(2), first subparagraph	Article 21(2), first subparagraph
Article 22(2), second subparagraph	Article 21(2), third subparagraph
Article 22(3)	Article 21(3)
Article 23(1), (2) and (3)	Article 22(1), (2) and (3)
Article 23(4)	Article 22(4), first and second subparagraph
Article 24	Article 24
Article 25, first and second paragraph	Article 21(2), first and second subparagraph
Article 26	—
Article 27(1)	Article 25(1)
Article 27(2), first and second subparagraph	Article 25(2)
Article 28(1) and (2)	Article 25(3) and (4)
Article 29, first to fourth paragraph	Article 26(1) to (4)
Article 30, first and second paragraph	Article 27(1), first and second subparagraph
Article 31(1)	Article 38(1) first and second subparagraph
Article 31(2), first subparagraph	Article 38(2)
Article 31(2), second subparagraph	Article 39(1)
Article 31(2), third and fourth subparagraph	Article 39(2), first and second subparagraph
Article 31(3), first and second sentence	Article 39(3), first subparagraph
—	Article 39(3), second subparagraph
Article 31(3), third sentence	Article 39(4)
Article 32	Article 28
Article 33, first and second paragraph	Article 29(1) and (2)
Article 34	Article 30
Article 35(1)	Article 31(1)
Article 35(2), first subparagraph	Article 31(2)
Article 31(2), second, third and fourth subparagraph	Article 31(3), (4) and (5)
Article 36	Article 32
Article 37	Article 33
Article 38(1), (2) and (3)	—
Article 38a(1), (2) and (3)	Article 34(1), (2) and (3)
Article 38(4)	Article 34(4)

▼B

Regulation (EC) No 1043/2005	This Regulation
Article 39(1)	Article 35(1)
Article 39(2), first and second subparagraph	Article 35(2)
Article 39(2), third subparagraph	Article 35(3)
Article 40	Article 36
Article 41	Article 37
Article 42	Article 27(2)
Article 43, first and second paragraph	Article 23(1) and (2)
Article 44(1) and (2)	Article 40(1) and (2)
Article 44(3), first sentence	Article 40(3)
Article 44(3), second sentence	Article 40(4)
Article 44(4), first, second and third subparagraph	Article 40(5), (6) and (7)
Article 45(1), first and second subparagraph	Article 41(1) and (2)
Article 45(2)	Article 41(3)
Article 46	Article 43(1)
Article 47(1)	Article 42(2) and Article 43(2)
Article 47(2) first subparagraph	Article 42(1) and (3)
Article 47(2) second subparagraph	—
Article 47(3)	Article 42(4)
Article 48 first paragraph	Article 53
Article 48 second and third paragraph	Article 44(1) and (2)
Article 49	Article 45
Article 50	Article 46
Article 51, first, second and third paragraph	Article 47(1), (2) and (3)
Article 52	Article 48
Article 53(1) and (3)	Article 49(1) and (2)
—	Article 49(3) and (4)
Article 53(2) and (4)	—
Article 54(1)	Article 50(1)
Article 54(3), (4) and (5)	Article 50(2), (3) and (4)
Article 54(6), first and second subparagraph	Article 50(5) and (6)

▼B

Regulation (EC) No 1043/2005	This Regulation
Article 55	Article 51
Article 56(1) and (2)	Article 52(1) and (2)
Article 56(3), first sentence	Article 52(3)
Article 56(3), second sentence	Article 52(4)
Article 57	Article 54
Article 58	Article 55
Annexes I to IX	Annexes I to IX