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►**B** **COMMISSION IMPLEMENTING REGULATION (EU) 2019/244**

of 11 February 2019

imposing a definitive countervailing duty on imports of biodiesel originating in Argentina

(OJ L 40, 12.2.2019, p. 1)

Corrected by:

►**C1** Corrigendum, OJ L 86, 28.3.2019, p. 116 (2019/244)

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COMMISSION IMPLEMENTING REGULATION (EU) 2019/244

of 11 February 2019

imposing a definitive countervailing duty on imports of biodiesel originating in Argentina

Article 1

1. A definitive countervailing duty is imposed on imports of fatty-acid mono-alkyl esters and/or paraffinic gasoils obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form or as included in a blend, currently falling within CN codes ex 1516 20 98 (TARIC codes 1516 20 98 21, 1516 20 98 29 and 1516 20 98 30), ex 1518 00 91 (TARIC codes 1518 00 91 21, 1518 00 91 29 and 1518 00 91 30), ex 1518 00 95 (TARIC code 1518 00 95 10), ex 1518 00 99 (TARIC codes 1518 00 99 21, 1518 00 99 29 and 1518 00 99 30), ex 2710 19 43 (TARIC codes 2710 19 43 21, 2710 19 43 29 and 2710 19 43 30), ex 2710 19 46 (TARIC codes 2710 19 46 21, 2710 19 46 29 and 2710 19 46 30), ex 2710 19 47 (TARIC codes 2710 19 47 21, 2710 19 47 29 and 2710 19 47 30), 2710 20 11, 2710 20 15, 2710 20 17, ex 3824 99 92 (TARIC codes 3824 99 92 10, 3824 99 92 12 and 3824 99 92 20), 3826 00 10 and ex 3826 00 90 (TARIC codes 3826 00 90 11, 3826 00 90 19 and 3826 00 90 30) and originating in Argentina.

2. The rates of the definitive countervailing duty applicable to the net, free-at-Union-frontier price, before duty, of the product described in paragraph 1 and produced by the companies listed below shall be as follows:

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Company	Definitive countervailing duty	TARIC additional code
Aceitera General Deheza S.A.	33,4 %	C493
Bunge Argentina S.A.	33,4 %	C494
LDC Argentina S.A.	26,2 %	C495
Molinos Agro S.A.	25,0 %	C496
Oleaginosa Moreno Hnos. SACIFI y A	25,0 %	C497
Vicentin S.A.I.C.	25,0 %	C498
COFCO International Argentina S.A.	28,2 %	C490
Cargill S.A.C.I.	28,2 %	C491
All other companies	33,4 %	C999

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3. Unless otherwise specified, the provisions in force concerning customs duties shall apply. The default interest to be paid in case of reimbursement that gives rise to a right to payment of default interest shall be the rate applied by the European Central Bank to its principal refinancing operations, as published in the C series of the *Official Journal of the European Union*, in force on the first calendar day of the month in which the deadline falls, increased by one percentage point.

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Article 2

1. Imports declared for release into free circulation shall be exempt from the countervailing duty imposed by Article 1, provided that they are manufactured, shipped and invoiced by companies from which undertakings are accepted by the Commission and whose names are listed in Implementing Decision (EU) 2019/245, as from time to time amended, and have been imported in conformity with the provisions of the same Commission Implementing Decision.

2. The imports mentioned in paragraph 1 shall be exempt from the countervailing duty on condition that:

(a) such imports are accompanied by an undertaking invoice which is a commercial invoice containing at least the elements and the declaration stipulated in Annex 1 of this Regulation; and

(b) such imports are accompanied by an Export Undertaking Certificate according to Annex 2 of this Regulation; and

(c) the goods declared and presented to customs correspond precisely to the description on the undertaking invoice.

3. A customs debt shall be incurred at the time of acceptance of the declaration for release into free circulation:

(a) whenever it is established, in respect of imports described in paragraph 1, that one or more of the conditions listed in that paragraph and paragraph 2 are not fulfilled; or

(b) when the Commission withdraws its acceptance of the undertaking pursuant to Article 13(9) of Regulation (EU) 2016/1037 in a Regulation or Decision which refers to particular transactions and declares the relevant undertaking invoices as invalid.

Article 3

The companies from which undertakings are accepted by the Commission and whose names are listed in the Implementing Decision (EU) 2019/245 as subsequently amended, and subject to certain conditions specified therein, will also issue an invoice for transactions which are not exempted from the countervailing duty. This invoice is a commercial invoice containing at least the elements stipulated in Annex 3 to this Regulation.

Article 4

Registration of imports resulting from Implementing Regulation (EU) 2018/756 making imports of biodiesel originating in Argentina subject to registration shall be discontinued. No definitive countervailing duty will be levied retroactively for registered imports.

Article 5

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

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

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ANNEX 1

The following elements shall be indicated in the Commercial Invoice accompanying the Company's sales to the European Union of goods, which are subject to the Undertaking:

(1) The heading 'COMMERCIAL INVOICE ACCOMPANYING GOODS SUBJECT TO AN UNDERTAKING'.

(2) The name of the Company issuing the Commercial Invoice and the name of the Company manufacturing the goods.

(3) The Commercial Invoice number.

(4) The date of issue of the Commercial Invoice.

(5) The TARIC additional code under which the goods on the invoice are to be customs-cleared at the European Union frontier.

(6) The exact plain language description of the goods and:

— technical specifications of the company product code number (CPC),

— the company product code number (CPC),

— CN code,

— quantity (to be given in units expressed in Metric Tons).

(7) The description of the terms of the sale, including:

— price per unit (Metric Ton),

— the applicable payment terms,

— the applicable delivery terms,

— total discounts and rebates.

(8) Name of the Company acting as an importer to which the invoice is issued directly by the Company.

(9) The name of the official of the Company that has issued the Commercial Invoice and the following signed declaration:

'I, the undersigned, certify that the goods sold for export to the European Union covered by this invoice were manufactured by (Company name and address) (TARIC additional code) in Argentina within the scope and under the terms of the Undertaking accepted by the European Commission through Implementing Decision (EU) 2019/245. I declare that the information provided in this invoice is complete and correct.'

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ANNEX 2

Export undertaking certificate

The following elements shall be indicated in the Export Undertaking Certificate to be issued by CARBIO for each Commercial Invoice accompanying the Company's sales to the European Union of goods which are subject to the Undertaking:

(1) The name, address and telephone number of the Cámara Argentina de Biocombustibles (‘CARBIO’).

(2) The name of the company mentioned in Implementing Decision (EU) 2019/245 issuing the Commercial Invoice and the name of the Company manufacturing the goods.

(3) The Commercial Invoice number.

(4) The date of issue of the Commercial Invoice.

(5) The TARIC additional code under which the goods on the invoice are to be customs cleared at the European Union frontier.

(6) The exact description of the goods, including:

— the technical specification of the goods, the company product code number (CPC) (if applicable),

— CN code.

(7) The precise quantity in units exported expressed in Metric Tons.

(8) The number and expiry date (three months after issuance) of the certificate.

(9) The name of the official of CARBIO that has issued the certificate and the following signed declaration:

‘I, the undersigned, certify that this certificate is given for direct exports to the European Union of the goods covered by the Commercial Invoice accompanying sales made subject to the undertaking and that the certificate is issued within the scope and under the terms of the undertaking offered by [company] and accepted by the European Commission through Implementing Decision (EU) 2019/245. I declare that the information provided in this certificate is correct and that the quantity covered by this certificate is not exceeding the threshold of the undertaking.’

(10) Date.

(11) The signature and seal of CARBIO.

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ANNEX 3

The following elements shall be indicated in the Commercial Invoice accompanying the Company's sales to the European Union of goods, which are subject to the countervailing duties:

(1) The heading 'COMMERCIAL INVOICE ACCOMPANYING GOODS SUBJECT TO COUNTERVAILING DUTIES'.

(2) The name of the Company issuing the Commercial Invoice and the name of the Company manufacturing the goods.

(3) The Commercial Invoice number.

(4) The date of issue of the Commercial Invoice.

(5) The TARIC additional code under which the goods on the invoice are to be customs-cleared at the European Union frontier.

(6) The exact plain language description of the goods and:

— technical specifications of the company product code number (CPC),

— the company product code number (CPC),

— CN code,

— quantity (to be given in units expressed in Metric Tons).

(7) The description of the terms of the sale, including:

— price per unit (Metric Tons),

— the applicable payment terms,

— the applicable delivery terms,

— total discounts and rebates.

(8) The name and signature of the official of the Company that has issued the Commercial Invoice.