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the system of import and export licences and advance fixing certificates for agricultural products (Codified version) (repealed)

# CHAPTER III

# GENERAL PROVISIONS

## **SECTION 3**

### Use of licences and certificates

## Article 24

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- Notwithstanding Article 23, a Member State may allow the licence or certificate to be:
  - a lodged with the issuing body or the authority responsible for payment of the refund;
  - b in cases where Article 18 applies, stored in the database of the issuing body or the authority responsible for payment of the refund.

2 The Member State concerned shall determine the cases in which paragraph 1 shall apply and the conditions to be met by the party concerned in order to benefit from the procedure laid down in that paragraph. In addition, the provisions adopted by that Member State must ensure equal treatment for all certificates issued within the Community.

3 The Member State shall decide which authority is to make the entry on and endorse the licence or certificate.

However, the attribution and its validation and endorsement on the licence or certificate shall also be deemed to have been carried out where:

- a a document detailing the exported quantities has been generated by computer; this document must be attached to the licence or certificate and filed with it;
- b the exported quantities have been introduced in an official electronic database of the Member State concerned and there is a link between this information and the electronic certificate; Member States may choose to archive this information by using paper versions of the electronic documents.

The date of the entry shall be considered as the date of acceptance of the declaration referred to in Article 23(1).

4 At the time of acceptance of the customs declaration, the party concerned must indicate on the declaration document that this Article applies and quote the reference number of licence or certificate to be used.

5 In the case of a licence or certificate authorising import or export, the goods may be released only if the competent authority has informed the customs office referred to in Article 23(1) that the licence or certificate indicated on the customs document is valid for the product concerned and has been attributed.

6 Where the products exported are not subject to the production of an export licence but the export refund has been fixed by means of an export licence fixing in advance the export refund, if, as the result of an error, the document used during export to prove eligibility for a refund makes no mention of this Article and/or the number of the licence or certificate, or if

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the information is incorrect, the operation may be regularised provided the following conditions are met:

- a an export licence with advance fixing of the refund for the product concerned, valid on the day of acceptance of the declaration, is in the possession of the authority responsible for payment of the refund;
- b sufficient proof is held at the disposal of the competent authorities to enable them to establish a link between the quantity exported and the licence or certificate covering the export.

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