

Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009

CHAPTER III

EXPORTS

SECTION II

Refund Certificates

Article 28

Refund certificates

1 Export refunds on agricultural products incorporated in non-Annex I goods shall be granted where an application for export refunds has been submitted and a refund certificate which was valid at the time of export, is presented.

Small exporters, including refund certificate holders, applying for limited amounts of export refunds that are too small to be covered by refund certificates, which do not endanger compliance with the budgetary constraints, shall be exempted from the presentation of a refund certificate. Those exemptions shall not exceed a global amount allocated to small exporters.

2 Member States shall issue a refund certificate to any applicant for a refund certificate established in the Union, irrespective of the applicant's place of establishment. Refund certificates shall be valid throughout the Union.

Article 29

Applicable refund rates

1 The rate of the refund to be applied shall be that which applies on the day on which the export declaration for the non-Annex I goods is accepted by the customs authorities, unless an application has been made in accordance with paragraph 2 for the refund rate to be fixed in advance.

2 An application for the fixing in advance of the rate of refund may be submitted at the time of the application for a refund certificate, on the day on which the refund certificate is granted or at any time after that day but before the end of the validity period of the refund certificate.

3 The rate shall be fixed in advance at the rate applicable on the day of the application for advance fixing. The refund rates that have been fixed in advance shall apply from that day on to all the refund rates covered by the refund certificate.

4 Export refunds on non-Annex I goods shall be granted on the basis of:

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

- a the refund rates to be applied in accordance with paragraph 1 for the basic products incorporated in those non-Annex I goods where the refund rates have not been fixed in advance; or
- b the refund rates, fixed in advance in accordance with paragraph 3, for the basic products incorporated in those non-Annex I goods.

Article 30

Security in respect of refund certificates

1 Refund certificates shall be issued subject to the lodging of a security guaranteeing that the economic operator will submit an application for export refunds to the competent authorities of the Member State concerned in respect of exports of non-Annex I goods carried out within the period of validity of the refund certificate.

2 The security shall be forfeited in whole or in part if the export refund was not applied for or was applied for only partially in respect of exports carried out within the period of validity of the refund certificate.

Notwithstanding the first subparagraph, the security shall not be forfeited:

- a if it was due to force majeure that the goods were not exported, or were only partially exported, or that an export refund was not applied for or was applied for only partially;
- b if the amounts of export refund which were not applied for are within the level of tolerance.

Article 31

Delegated powers

The Commission shall be empowered to adopt delegated acts in accordance with Article 42 concerning:

- (a) rules on the rights and obligations deriving from the refund certificate, including the guarantee, subject to fulfilment of all conditions, that the export refunds will be paid and the obligation to apply for export refunds for agricultural products exported after processing into non-Annex I goods;
- (b) rules on the transfer of the refund certificate or restrictions on such transfer;
- (c) the cases and situations where the presentation of a refund certificate is not required under Article 28(1), taking into account the purpose of the operation, the amounts involved and the global amount that may be granted to small exporters;
- (d) the cases and situations where, by way of derogation from Article 30, the lodging of a security is not required;
- (e) rules on the tolerance referred to in point (b) of the second subparagraph of Article 30(2) having regard to the need to comply with budgetary constraints.

Article 32

Implementing powers

- 1 The Commission shall, where necessary, adopt implementing acts, concerning:
 - a the submission, the format and the content of the application for the refund certificate;
 - b the format, the content and the period of validity of the refund certificate;
 - c the procedure for lodging applications, as well as the procedure for issuing refund certificates and for their use;
 - d the procedure for the lodging of a security and its amount;
 - e the level of tolerance referred to in point (b) of the second subparagraph of Article 30(2), having regard to the need to comply with budgetary constraints;
 - f the means of proving that the obligations derived from refund certificates have been fulfilled;
 - g the treatment of refund certificates by Member States and the exchange of information needed for the management of the system, including the procedures relating to specific administrative assistance between Member States;
 - h the fixing of the global amount allocated to small exporters and the individual threshold of exemption from the presentation of refund certificates in accordance with the second subparagraph of Article 28(1);
 - i the issuing of replacement refund certificates and duplicate refund certificates.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

- 2 Where amounts are applied for that exceed available amounts fixed on the basis of the commitments resulting from the international agreements concluded in accordance with the TFEU, the Commission may adopt implementing acts, without applying the procedure referred to in Article 44(2) or (3), limiting the amounts for which refund certificates may be issued, rejecting amounts applied for in respect of refund certificates and suspending the lodging of applications for refund certificates.