26.5.72

REGULATION (EEC) No 1076/72 OF THE COMMISSION of 25 May 1972

laying down detailed rules for applying export levies on sugar and amending Regulation (EEC) No 2637/70

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 1009/67/EEC¹ of 18 December 1967 on the common organization of the market in sugar, as last amended by Regulation (EEC) No 607/72,² and in particular Articles 11 (2), 16 (5) and 17 (4) thereof;

Whereas Article 16 of Regulation No 1009/67/EEC provides for the charging of an export levy or, if appropriate, of a special export levy, under certain conditions and whereas Council Regulation (EEC) No 608/72³ of 23 March 1972 laid down rules to be applied in the event of considerable price rises occurring on the world sugar market; whereas certain detailed rules must be adopted for the application of these provisions;

Whereas it is reasonable to exempt from these export levies sugar benefiting from an export refund fixed in advance before these provisions became applicable; whereas this exemption should be extended to cover all white or raw sugar in respect of which an export refund was fixed by tender before the date of application of these levies;

Whereas, in cases where the yield of raw sugar differs from that of standard quality raw sugar, the same adjustment coefficient must be applied as that used for imports in accordance with Council Regulation (EEC) No 431/684 of 9 April 1968 determining the standard quality for raw sugar and fixing the Community frontier crossing point for calculating c.i.f. prices for sugar;

Whereas the day of export for the purposes of Article 1 (1) of Regulation (EEC) No 607/72 must be specified; whereas that day must be the day of completion of the customs formalities referred to in Article 8 of Commission Regulation (EEC) No 1373/70⁵ of 10 July 1970 on common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products subject to a single price system, as last amended by Regulation (EEC) No 2849/71⁶;

Whereas, as regards the issuing of export licences, rules similar to those existing in respect of sugar exported with a refund fixed by tender should be laid down in respect of sugar subject to a special export levy fixed by a tender; whereas Article 30 of Commission Regulation (EEC) No 2637/70⁷ of 23 December 1970 on special detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products, as last amended by Regulation (EEC) No 715/72,8 should be amended to this effect; whereas in addition Articles 31 and 33 of Regulation (EEC) No 2637/70 should be amplified;

Whereas, as regards the other detailed rules for applying export levies, recourse should be had to the provisions laid down in Commission Regulation (EEC) No 1279/719 of 17 June 1971 on the use of Community transit documents for the purpose of applying certain measures on the exportation of certain goods, as last amended by Regulation (EEC) No 2766/7110;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Management Committee for Sugar;

¹ OJ No 308, 18.12.1967, p. 1.

² OJ No L 75, 28.3.1972, p. 4.

³ OJ No L 75, 28.3.1972, p. 5.

⁴ OJ No L 89, 10.4.1968, p. 3.

⁵ OJ No L 158, 20.7.1970, p. 1.

⁶ OJ No L 286, 30.12.1971, p. 24.

⁷ OJ No L 283, 29.12.1970, p. 15..

⁸ OJ No L 84, 8.4.1972, p. 8.

⁹ OJ No L 133, 19.6.1971, p. 32.

¹⁰ OJ No L 283, 24.12.1971, p. 33.

HAS ADOPTED THIS REGULATION:

Article 1

- 1. Where the export levy or the special export levy referred to in Article 16 (1) of Regulation No 1009/67/EEC is applicable, it shall be charged on all exports from the Community of the products listed in the Annex and satisfying the conditions laid down in Articles 9 (2) and 10 (1) of the Treaty.
- 2. These levies shall also be charged on products shown in the Annex which, by reason of the customs regulations regarding their packaging or by reason of their incorporation in or addition to one of the products shown in the Annex which does not enjoy free circulation in the Community, do not satisfy the conditions laid down in Articles 9 (2) and 10 (1) of the Treaty.
- 3. The levies referred to in paragraph 1 shall not however be charged on white sugar or raw sugar in respect of which, before the date on which they become applicable:
- (a) an export refund has been awarded by tender, or
- (b) an export licence with advance fixing of the rate of the refund has been applied for, irrespective of the date of issue of that licence.
- 4. Where the refund has not been fixed in advance in respect of the export licence concerned, any person concerned may withdraw an application for such a licence or have the licence cancelled, if it was applied for or issued before the date on which the levies referred to in paragraph 1 became applicable. In such a case the deposit shall be released immediately.

Article 2

If the yield of the raw sugar exported, determined in accordance with Article 1 of Regulation (EEC) No 431/68, differs from the yield fixed for the standard quality, the levy to be charged per 100 kg of that raw sugar shall be calculated by multiplying the relevant export levy on raw sugar of standard quality by an adjustment coefficient. The adjustment coefficient shall be obtained by dividing the percentage of the yield of raw sugar exported by 92.

Article 3

1. Save in cases where the special export levy is determined by invitation to tender, the levies referred to in Article 1 shall be those applicable on the day on which the customs formalities referred to in the second subparagraph of Article 8 (2) (b) of Regulation (EEC) No 1373/70 are completed.

2. The levies shall be collected by the Member State on whose territory the formalities referred to in paragraph 1 are completed. They shall be payable at the latest at the time of completion of those formalities.

Article 4

Where the customs document indicates that a product shown in the Annex and circulating between two points in the Community will, in the course of transport, leave Community territory otherwise than by air, the sender must lodge a deposit of an amount equal to the levy which would be collected if that product were exported from the Community.

Article 5

Where the levies referred to in Article 1 (1) are applicable, the products shown in the Annex shall be moved within the Community under the conditions laid down by Regulation (EEC) No 1279/71. In the cases referred to in Article 5a of that Regulation, the day on which the formalities required for dispatch of the products are completed shall be considered as being the day of completion of the customs formalities referred to in Article 3 of this Regulation.

Article 6

The following shall be substituted for Article 30 of Regulation (EEC) No 2637/70:

'Article 30

- 1. If the refund or, where appropriate, the special export levy, is fixed within the framework of a tendering procedure held in the Community, the application for an export licence shall be lodged with the competent authority of the Member State in which the notice of award of contract was issued.
- 2. Section 12 of the licence application and of the licence shall contain one of the following endorsements:
- (a) 'Règlement d'adjudication n° (JO n° du)'
 'délai de présentation des offres expirant le'
- (b) 'Ausschreibungs-Verordnung Nr. (ABl. Nr. vom)' 'Ablauf der Angebotsfrist am'
- (c) 'Regolamento di gara n. (GU n. del)'

 'Il termine di presentazione delle offerte scade il '

nrvan)	, 0	,
'Indieningstermijn	aanbiedingen	eindigt op
(Tendering Regula of))	ntion No(C	OJ No
(Final date for sub	omission of tenc	lers)

3. The export licence shall be issued for the quantity entered on the relevant notice of award of contract.

Section 18 shall specify the rate of the refund or, where appropriate, of the export levy mentioned in the notice of award. That rate shall be expressed in the currency of the Member State issuing the licence and the endorsement shall be worded as follows:

'taux de la restitution applicable'
'gültiger Erstattungssatz'
'tasso di restituzione applicabile
'toc te passen restitutie'
(rate of refund applicable)
or, where appropriate,
'taux du prélèvement à l'exportation applicable'
'gültiger Satz der Ausfuhrabschöpfung'
'tasso del prelievo all'esportazione applicabile'
'tasso del prelievo all'esportazione applicabile' 'toe te passen heffing bij uitvoer'

4. For the purposes of Article 1 (3) of Regulation (EEC) No 1076/72, Section 18 of the export licence shall also contain one of the following endorsements:

'prélèvement à l'exportation non applicable',
'Ausfuhrabschöpfung nicht anzuwenden',
'prelievo all'esportazione non applicabile',
'uitvoerrestitutie niet van toepassing'.
(export levy not applicable)

5. Where this Article applies recourse may not be had to the provisions of Article 17 of Regulation (EEC) No 1373/70.

Article 7

The following shall be substituted for the endorsement shown in the second subparagraph of Article 31 of Regulation (EEC) No 2637/70 to be inserted in Section 18 of the export licence:

'à exporter sans restitution, ni prélèvement',

'ohne Erstattung und ohne Abschöpfung auszuführen',

'da esportare senza restituzione né prelievo',

'zonder restitutie of heffing uit te voeren'. (for export without refund or levy)

Article 8

The wording at the beginning of Article 33 (1) (a) and (c) and 2 (a) and (c) of Regulation (EEC) No 2637/70 shall be amended as follows:

- 1 (a) 'for import or export licences without advance fixing of the import or export levy or of the refund:';
- 1 (c) 'for export licences with advance fixing of the refund or with a special levy fixed within the framework of a tendering procedure held in the Community:';
- 2 (a) 'for import or export licences without advance fixing of the import or export levy or of the refund, the amount shown in paragraph 1 (a)';
- 2 (c) 'for export licences for products falling within headings Nos 17.01 and 17.03 of the Common Customs Tariff with advance fixing of the refund or, where appropriate, with a special levy fixed within the framework of a tendering procedure held in the Community, the amount shown in 1 (a) plus the difference between:'.

Article 9

This Regulation shall enter into force on the third day following its publication in the Official Journal of the European Communities.

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

Done at Brussels, 25 May 1972.

For the Commission

The President

S. L. MANSHOLT

ANNEX

CCT heading No	Description of goods
17.01	Beet and cane sugar, solid:
	A. Denatured:
	I. White sugar
	II. Raw sugar
В	B. Not denatured:
	I. White sugar
	ex II. Raw sugar, excluding candy sugar