

COMMISSION REGULATION (EC) No 1222/94

of 30 May 1994

laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 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 the regulations on the common organization of the markets in milk and milk products, eggs, rice, sugar and cereals provide that, to the extent required to allow the agricultural products in question to be exported in the form of certain processed goods not listed in Annex II 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 Community may be covered by an export refund;

Whereas Council Regulation (EEC) No 3035/80⁽²⁾, as last amended by Regulation (EC) No 776/94⁽³⁾ laid down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty and the criteria for fixing the amount of such refunds; whereas the rules adopted under that Regulation may be maintained in their entirety until a more extensive revision is carried out;

Whereas, however, certain amendments to the rules should be made now;

Whereas the goods in question may be obtained directly from basic products or from products derived from the processing thereof, or from products assimilated to one of those two categories; whereas in all these cases rules should be laid down for determining the amount of the export refund;

Whereas, in the absence of evidence that no production refund was granted pursuant to Commission Regulation

(EEC) No 1722/93 of 30 June 1993 laying down detailed rules for the application of Council Regulations (EEC) No 1766/92 and (EEC) No 1418/76 concerning production refunds in the cereals and rice sectors respectively⁽⁴⁾, or pursuant to Council Regulation (EEC) No 1010/86 of 25 March 1986 laying down general rules for the production refund on certain sugar products used in the chemical industry⁽⁵⁾, as last amended by Commission Regulation (EEC) No 464/91⁽⁶⁾, the export refund should be reduced by the amount of the production refund applicable on the day of acceptance of the export declaration; whereas this system is the only one which avoids the risk of fraud;

Whereas Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products⁽⁷⁾, as amended by Regulation (EEC) No 2026/83⁽⁸⁾, and Commission Regulation (EEC) No 3665/87 of 27 November 1987 laying down common detailed rules for the application of the system of export refunds on agricultural products⁽⁹⁾, as last amended by Regulation (EEC) No 2805/93⁽¹⁰⁾, lay down rules on the advance payment of export refunds that must be adhered to when the refunds are adjusted;

Whereas exporters should be able to know sufficiently far in advance the amount of the refund to which they may be entitled; whereas to that end, subject to the provision of Article 17 of Council Regulation (EEC) No 804/68⁽¹¹⁾, as last amended by Regulation (EC) No 230/94⁽¹²⁾, and of the corresponding Articles in the other regulations on the common organizations of markets, that amount should be fixed for a period of one month;

Whereas Commission Regulation (EEC) No 1760/83 of 29 June 1983 on special detailed rules for the application of the system of advance-fixing certificates for certain agricultural products exported in the form of goods not

⁽⁴⁾ OJ No L 159, 1. 7. 1993, p. 112.

⁽⁵⁾ OJ No L 94, 9. 4. 1986, p. 9.

⁽⁶⁾ OJ No L 54, 28. 2. 1991, p. 22.

⁽⁷⁾ OJ No L 62, 7. 3. 1980, p. 5.

⁽⁸⁾ OJ No L 199, 22. 7. 1983, p. 12.

⁽⁹⁾ OJ No L 351, 14. 12. 1987, p. 1.

⁽¹⁰⁾ OJ No L 256, 14. 10. 1993, p. 7.

⁽¹¹⁾ OJ No L 148, 28. 6. 1968, p. 13.

⁽¹²⁾ OJ No L 30, 3. 2. 1994, p. 1.

⁽¹⁾ OJ No L 318, 20. 12. 1993, p. 18.

⁽²⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽³⁾ OJ No L 91, 8. 4. 1994, p. 6.

covered by Annex II to the Treaty and derogating from Regulation (EEC) No 2730/79 with regard to payment of refunds on butter⁽¹⁾, as last amended by Regulation (EEC) No 888/93⁽²⁾, already lays down special detailed rules for the system of advance-fixing certificates enabling enterprises to plan their exports;

Whereas the proportion of the above agricultural products in most exported goods is bound to vary; whereas the amount of the refund must therefore be determined on the basis of the quantities of those products actually used in the manufacture of the exported goods; whereas, 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;

Whereas it is necessary to provide for a notification system based on the principle that the exporter should declare to the competent authorities, each time that exportation takes place, the quantities of products used in the manufacture of the goods exported; whereas it is for the competent authorities to take any measures they consider necessary to verify the accuracy of such declaration;

Whereas many goods, manufactured by an undertaking under clearly defined technical conditions and having constant characteristics and quality, follow a regular export pattern; whereas to ease export formalities a simplified inspection procedure should be adopted for such goods whereby the manufacturer communicates to the competent authority such information as the latter considers necessary concerning the conditions of manufacture of the goods;

Whereas it is not always possible for the exporters, particularly if he is not the manufacturer, to know the precise quantities of basic products used, for which he can claim a refund; whereas, therefore, the exporter is not always able to make a declaration of these quantities; whereas it is therefore necessary to provide an alternative method of calculation of the refund which the person concerned may ask to be applied, restricted to certain goods, based on the chemical analysis of these goods, and using a conversion table drawn up for this purpose; whereas, moreover, the authorities responsible for checking the exporter's declaration may not, in some cases, possess sufficient evidence to enable them to accept the declaration; whereas these situations are particularly likely to arise when the goods to be exported have been manufactured in a Member State other than the exporting State; whereas, 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 is avail-

able to the latter authorities concerning the conditions of manufacture of the goods;

Whereas Commission Regulation (EEC) No 570/88 of 16 February 1988 on the sale of butter at reduced prices and the granting of aid for butter and concentrated butter for use in the manufacture of pastry products, ice-cream and other foodstuffs⁽³⁾, as last amended by Regulation (EC) No 3049/93⁽⁴⁾ authorizes butter and cream to be made available at reduced prices to industries which manufacture certain goods; whereas this should be taken into account for goods eligible for a refund determined on the basis of an analysis;

Whereas Regulation (EEC) No 3665/87 lays down common detailed rules for exports of agricultural products for which refunds may be granted; whereas these rules are also applicable to agricultural products exported in the form of goods not covered by Annex II to the Treaty; whereas this Regulation establishes, among others, rules for how to apply for refunds;

Whereas there should be uniform application throughout the Community of the provisions relating to the granting of refunds for goods not covered by Annex II to the Treaty; whereas to this end each Member State should inform the other Member States through the Commission of the checks it carries out in its territory for the various types of goods exported;

Whereas to ensure correct application of the provisions in the regulations on the common organization of markets relating to the granting of export refunds, such refunds should not be granted on products from third countries used in the manufacture of goods which are exported, after having been in free circulation in the Community;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for horizontal questions concerning trade in processed agricultural products not listed in Annex II,

⁽¹⁾ OJ No L 172, 30. 6. 1983, p. 20.

⁽²⁾ OJ No L 92, 16. 4. 1993, p. 44.

⁽³⁾ OJ No L 55, 1. 3. 1988, p. 31.

⁽⁴⁾ OJ No L 273, 5. 11. 1993, p. 7.

HAS ADOPTED THIS REGULATION :

Article 1

1. This Regulation lays down common detailed rules for the application of the system of granting refunds applicable to exports of the basic products listed in Annex A (hereinafter referred to as 'basic products'), of products derived from the processing thereof, or of products assimilated to one of those two categories in accordance with paragraph 2, when these various products are exported in the form of goods not covered by Annex II to the Treaty but listed, as the case may be :

- in the Annex to Regulation (EEC) No 804/68,
- in Annex I to Regulation (EEC) No 2771/75 of the Council ⁽¹⁾,
- in Annex B to Council Regulation (EEC) No 1418/76 ⁽²⁾,
- in Annex I to Council Regulation (EEC) No 1785/81 ⁽³⁾,
- in Annex B to Council Regulation (EEC) No 1766/92 ⁽⁴⁾.

These goods, which are set out in Annexes B and C to this Regulation, are hereinafter referred to as 'the goods'.

2. For the purposes of this Regulation :

- (a) — potato starch falling within CN code 1108 13 directly produced from potatoes, excluding sub-products,
- starch falling within CN codes 1108 14 and 1108 19 90, of roots and tubers falling within CN code 0714,
 - flour and meal falling within CN code 1106 20,
- shall be assimilated to maize starch falling within CN code 1108 12 ;
- (b) whey falling within CN codes 0404 10 48 to 62 not concentrated, even frozen, shall be assimilated to powdered whey complying with the description of the pilot product for Group 1 set out in the Annex to Council Regulation (EEC) No 2915/79 ⁽⁵⁾ ;
- (c) — milk and the milk products falling within CN codes 0403 10 22, 0403 90 51, 0404 90 11 and 0404 90 31, not concentrated nor containing added sugar or other sweetening matter, even frozen, of a milk fat content, by weight, not exceeding 0,1 %,

— milk and the milk products falling within CN codes 0403 10 02, 0403 90 11, 0404 90 11 and 0404 90 31 in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, of less than 1,5 %,

shall be assimilated to milk powder complying with the description of the pilot product for Group 2 set out in the Annex to Regulation (EEC) No 2915/79 ;

- (d) — milk, cream and the milk products falling within CN codes 0403 10 22, 0403 10 24, 0403 90 51, 0403 90 53, 0404 90 11, 0404 90 13, 0404 90 31 and 0404 90 33, not concentrated nor containing added sugar or other sweetening matter, even frozen of a milk fat content, by weight, exceeding 0,1 % but not exceeding 6 %,

— milk, cream and the milk products falling within CN codes 0403 10 04, 0403 10 06, 0403 90 13, 0403 90 19, 0404 90 13, 0404 90 19, 0404 90 33 and 0404 90 39 in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, not less than 1,5 % but less than 40 %,

shall be assimilated to milk powder complying with the description of the pilot product for Group 3 set out in the Annex to Regulation (EEC) No 2915/79 ;

- (e) — milk, cream and the milk products falling within CN codes 0403 10 26, 0403 90 59, 0404 90 13, 0404 90 19, 0404 90 33 and 0404 90 39, not concentrated nor containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 6 %,

— milk, cream and the milk products falling within CN codes 0403 10 06, 0403 90 19, 0404 90 19 and 0404 90 39, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, not less than 40 %,

— butter and other milk fats with a milk fat content, by weight, other than 82 % but not less than 62 %,

shall be assimilated to butter complying with the description of the pilot product for Group 6 set out in the Annex to Regulation (EEC) No 2915/79 ;

- (f) — milk, cream and the milk products falling within CN codes 0403 10 22 to 0403 10 26, 0403 90 51 to 0403 90 59 and 0404 90 11 to 0404 90 39 concentrated, other than in powder, granules or other solid forms, not containing added sugar or other sweetening matter,

— cheese,

⁽¹⁾ OJ No L 282, 1. 11. 1975, p. 49.

⁽²⁾ OJ No L 166, 25. 6. 1976, p. 1.

⁽³⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽⁴⁾ OJ No L 181, 1. 7. 1992, p. 21.

⁽⁵⁾ OJ No L 329, 24. 12. 1979, p. 1.

shall be assimilated to :

- (i) milk powder complying with the description of the pilot product for Group 2 set out in the Annex to Regulation (EEC) No 2915/79, for the non-fat part of the dry matter content of the relevant product ; and
 - (ii) butter complying with the description of the pilot product for Group 6 set out in the Annex to Regulation (EEC) No 2915/79 for the milk fat part of the relevant product ;
- (g) with regard to the beet or cane syrups referred to in Annex A, account shall be taken of :
- (i) the sucrose content (including invert sugar expressed as sucrose) of the syrup in question, where the latter is not less than 98 % pure ;
 - (ii) the extractable sugar content of the syrup in question, where the latter is not less than 85 % but less than 98 % pure.

The purity and the extractable sugar content of the syrups in question shall be calculated in accordance with the first and second subparagraphs of Article 1 (5) of Commission Regulation (EEC) No 1443/82 (¹).

Article 2

The amount of the refund granted for the quantity, determined in accordance with Article 3, of each of the basic products exported in the form of the same type of goods, shall be obtained by multiplying this quantity by the rate of the refund on the basic products calculated per unit of weight in accordance with Article 4.

However, in the case of D-glucitol (sorbitol) mixtures falling within CN codes 2905 44 and 3823 60, where the party concerned does not draw up the declaration referred to in Article 7 (1) giving the information required by the fourth indent of the third paragraph of that Article or where he does not provide satisfactory documentation in support of his declaration, the rate of refund on these mixtures shall be that for the basic product to which the lowest rate of refund is applicable.

When, in accordance with Article 4 (3), different refund rates may be 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.

When goods are used in the manufacture of the goods exported, the refund rate to be taken 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 1 (2) which were used in the manufacture of the goods exported, shall be the rate applicable when the former goods are exported unprocessed.

Article 3

1. In respect of the goods listed in Annex B, the quantity of each of the basic products to be taken in calculating the amount of the refund shall, except where reference is made to Annex C or where the second subparagraph of Article 7 (2) applies, be determined as follows :

- (a) in the case of use, unprocessed, of a basic product or of an assimilated product, the quantity shall be that which is actually used in the manufacture of the exported goods, account being taken of the following conversion rates :
 - 6,06 kg of the pilot product of Group 1 shall correspond to 100 kg of whey assimilated to that pilot product in accordance with Article 1 (2) (b),
 - 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 Article 1 (2) (c),
 - 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 1 (2) (f) per 1 % weight of non-fat dry matter contained in the milk product in question,
 - 0,8 kg of the pilot product of Group 2 in accordance with Article 1 (2) (f) per 1 % by weight of non-fat dry matter contained in cheese shall correspond to the non-fat part of 100 kg of the cheese,
 - 3,85 kg of the pilot product of Group 3 per 1 % by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) (d) shall correspond to 100 kg of the milk product in question,
 - 1,22 kg of the pilot product of Group 6 per 1 % by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) (e) shall correspond to the fat part of 100 kg of the milk product in question,

(¹) OJ No L 158, 9. 6. 1982, p. 17.

- 1,22 kg of the pilot product of Group 6 per 1 % by weight of milkfat contained in one of the milk products assimilated to that pilot product in accordance with Article 1 (2) shall correspond to 100 kg of the milk product in question,
- 0,80 kg of the pilot product of Group 6 in accordance with Article 1 (2) (f) per 1 % by weight of milkfat contained in cheese shall correspond to the fat part of 100 kg of the cheese ;

(b) in the case of use of a product covered by Annex II to the Treaty :

- either derived from the processing of a basic product or of a product assimilated to that basic product,
- or assimilated to a product derived from the processing of a basic product,
- or derived from the processing of a product assimilated to a product derived from the processing of a basic product,

the quantity shall be that which is actually used in the manufacture of the exported goods, reduced to a quantity of basic product by applying, as the case may be, the special rules for calculation, equivalence ratios or coefficients fixed for determining the levies on imports of the products in question.

However, for grain spirit contained in spirituous beverages falling within CN code 2208, this quantity shall be : 3,4 kg of barley per % vol of alcohol derived from cereals per hectolitre of the spirituous beverage exported ;

(c) in the case of use :

- either of a product not covered by Annex II to the Treaty derived from the processing of a product referred to in (a) or (b),
- or of a product derived from the mixture and/or the processing of several products referred to in (a) and/or (b), and/or products referred to in the first indent,

the quantity, to be determined on the basis of the quantity of the product actually used in the manufacture of the goods exported, shall be equal, for each of the basic products in question and subject to the provisions of paragraph 3, to the quantity established by the competent authorities in accordance with Article 7 (1). For the purpose of calculating this quantity the conversion rates referred to in (a) or, as the case may be, the special rules for calculation, equivalence ratios and coefficients referred to in (b) shall be applicable.

However, for the cereal-based spirituous beverages contained in the spirituous beverages falling within

CN code 2208, this quantity shall be 3,4 kg of barley per % vol of alcohol derived from cereals per hectolitre of the spirituous beverage exported.

2. For the purposes of paragraph 1, the products used unprocessed in the manufacture of exported goods shall be considered as actually used. Where, during one of the stages of manufacture of such goods, a basic product is itself processed into another more elaborate basic product used at a later stage, only the latter basic product shall be considered as actually used.

The quantities of products actually used, within the meaning of the first subparagraph, shall be determined for each type of goods exported.

However, in the case of regular exports relating to goods manufactured by a particular undertaking under clearly defined technical conditions and having constant characteristics and quality, the quantities may, by agreement with the competent authorities, be determined either from the manufacturing formula for the goods in question 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 in question are manufactured.

In determining the quantities actually used, account shall be taken of the provisions of Commission Regulation (EEC) No 3615/92⁽¹⁾.

3. In respect of the goods listed in Annex C, the quantity of basic products to be taken in calculating the amount of the refund shall be that shown in that Annex against each of those goods.

However,

- (a) in the case of fresh pasta, the quantities of basic products given in Annex C have to 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 ;
- (b) where the goods in question have been manufactured partly from products covered by inward processing arrangements and partly from products satisfying the conditions laid down in Article 9 (2) of the Treaty, the quantity of basic products to be taken for calculating the refund to be granted in respect of the latter class of products shall be determined in accordance with paragraphs 1 and 2.

⁽¹⁾ OJ No L 367, 16. 12. 1992, p. 10.

Article 4

1. The rate of refund shall be fixed for each month per 100 kg of basic products in accordance with Article 13 (2) of Regulation (EEC) No 1766/92 and the corresponding Articles of the other regulations referred to in Article 1 (1).

It may be modified in accordance with Article 13 (2) of Regulation (EEC) No 1766/92 and the corresponding Articles of the other regulations referred to in Article 1 (1).

However, the rate of the refund on poultry eggs in shell, fresh or preserved, and eggs not in shell and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, not sweetened, shall be fixed for the period taken for fixing the refunds on those products exported unprocessed.

2. The rate of the refund shall be determined with particular reference to:

- (a) the average cost incurred by the processing industries in obtaining supplies of basic products on the Community markets and the prices ruling on the world market;
- (b) the level of the refund on exports of processed agricultural products covered by Annex II to the Treaty which are manufactured under similar conditions;
- (c) the need to ensure equality of competition between the industries which use Community products and those which use third country products under inward processing arrangements.

3. In fixing the rate of the refund account shall be taken, where appropriate, of production refunds, aids or other measures having equivalent effect applicable in all Member States, in accordance with the regulation on the common organization of the market of the product in question, to basic products or to assimilated products.

4. 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 B, falling within CN code 2208.

5. (a) For the products listed in Annex I, to Regulation (EEC) No 1722/93, as regards the rate of the refund on products of the cereal and rice sector, and for the goods listed in the Annex to Regulation (EEC) No 1010/86, as regards the rate of the refund on products of the sugar sector, the rates fixed in accordance with paragraph 1 shall be applied on presentation, at the time of acceptance of the

export declaration and the request for obtaining the export refund, of proof that the basic products used in the manufacture of the products to be exported have not benefited from the production refund provided for the said Regulations, and that such refund has not been and will not be applied for.

The proof referred to in the first subparagraph shall be provided by the production by the exporter of a declaration from the processor of the basic products in question attesting that the latter product has not benefited from the production refund provided for in Regulation (EEC) No 1722/93 or in Regulation (EEC) No 1010/86, and that no application for such refund has been or will be made.

The declaration referred to in the second subparagraph shall be verified in accordance with provisions of Article 7 (1).

(b) When the proof referred to in point (a) is not provided, the export refund rate:

(i) applicable on the date of acceptance of the export declaration for the goods, or on the day specified in Article 26 (2) of Regulation (EEC) No 3665/87, where the rate is not fixed in advance; or

(ii) of which the rate is fixed in advance;

shall be reduced by the amount of the production refund applicable pursuant to Regulation (EEC) No 1722/93 or to Regulation (EEC) No 1010/86 to the basic product in question on the day of acceptance of the export declaration for the goods, or on the day specified in Article 26 (2) of Regulation (EEC) No 3665/87, if the goods have been placed under the export refund advance payment arrangements.

6. (a) The refund for starches and potato starch falling within CN code 1108 or products falling within Annex A to Regulation (EEC) No 1766/92 resulting from the processing of these starches and potato starch is granted only on production of a declaration from the suppliers of those products attesting that they have been directly produced from cereals, potatoes or rice, excluding all use of subproducts obtained in the production of other agricultural products or goods.

The declaration referred to in the first subparagraph can be considered valid, until revocation, for all supplies from the same producer; it shall be verified in accordance with provisions of Article 7 (1).

- (b) Where the dry-extract content of potato starch assimilated to maize starch pursuant to Article 1 (2) is 80 % or higher, the rate of the export refund shall be that laid down in accordance with paragraph 1 ; where the dry-extract is less than 80 % the rate of the refund shall be that laid down in accordance with paragraph 1 multiplied by 1/80th of the actual dry-extract percentage.

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 paragraph 1 ; where the dry-extract content is less than 87 % the rate of the refund shall be that laid down in accordance with paragraph 1 multiplied by 1/87th of the actual dry-extract percentage.

If the dry extract content of glucose or maltodextrin syrups falling within CN codes 1702 30 59, 1702 30 99, 1702 40 90, 1702 90 50 or 2106 90 55 is 78 % or more, the refund rate shall be that laid down in accordance with paragraph 1 ; if the dry-extract content of such syrups is lower than 78 %, the rate to be applied shall be that laid down in accordance with paragraph 1, multiplied by 1/78th of the actual dry-extract percentage.

- (c) For the purpose of (b), the dry extract content of starches shall be determined using the method referred to in Annex II to Commission Regulation (EEC) No 1908/84⁽¹⁾; the dry-matter content of glucose or maltodextrin syrups shall be determined using method 2 referred to in Annex II to Council Directive 79/796/EEC⁽²⁾ or any other suitable method of analysis offering at least the same guarantees.
- (d) At the time the declaration referred to in Article 7 (1) is made, the applicant must declare the dry-extract content of the starches or glucose or maltodextrin syrups used.

7. Where the world trade situation in casein falling within CN code 3501 10, in caseinates falling within CN code 3501 90 90 or in ovalbumin falling within CN code 3502 10 or the specific requirements of certain markets so require, the refund may be varied according to destination.

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

Article 5

1. The rate of the refund shall be that applying on the day on which the goods are exported.

2. However, a system of fixing the rate of the refund in advance shall be applicable for basic products other than those falling within CN codes 0407 00 30 and ex 0408 with the exception of basic products falling within CN code 0407 00 30 exported in the form of ovalbumin falling within CN code 3502 10.

In cases where the system of advance fixing of the rate of the export refund is applied, the benefit of which shall be dependent on the request of the person concerned being deposited before 1 p.m. Brussels time at the same time as the application for the certificate is made, the rate in force on the day of the lodging of the request for the certificate provided for in Article 6 shall be applied to exports to be effected during the period of validity of the certificate.

The rate of the refund determined in the manner described in the second subparagraph shall be adjusted according to the rules applying to the advance fixing of the refunds on basic products exported unprocessed.

A corrective factor applicable to the rate of refund fixed in advance for a basic product exported in the form of goods not listed in Annex II to the Treaty may be fixed or changed in accordance with the conditions defined in the second subparagraph of Article 13 (4) of Regulation (EEC) No 1766/92 or in the second subparagraph of Article 17 (4) of Regulation (EEC) No 1418/76.

Where, during the period of validity of a certificate as referred to in Article 6, measures are taken with a view either to making a basic product available at a reduced price to the manufacturers of certain goods, or to altering or abolishing existing provisions, the rate of the refund fixed in advance shall be adjusted on the basis of the lowest price for the relevant basic product between the day on which the application for the certificate is lodged and the day of exportation. However, where the applicant supplies proof that he purchased this basic product at a price calling for a higher refund, the rate of the refund fixed in advance shall be adjusted on the basis of the latter price, unless that price corresponds to the price on the basis of which the rate of the refund fixed in advance was calculated, in which case the latter rate shall be applicable.

3. When examination of the market situation shows that there are difficulties due to the application of the provisions concerning advance fixing, or that such difficulties may occur, a decision may be taken, in accordance with the procedure laid down in Article 30 of Regulation (EEC) No 804/68 or in accordance with the procedure laid down in the corresponding Articles of the other regulations referred to in Article 1 of this Regulation, to suspend the application of those provisions for the period strictly necessary.

In cases of extreme urgency, the Commission may, after examination of the situation, decide on the basis of all the information available to it to suspend advance fixing for a maximum of three working days.

⁽¹⁾ OJ No L 178, 5. 7. 1984, p. 22.

⁽²⁾ OJ No L 329, 22. 9. 1979, p. 24.

Applications for certificates accompanied by applications for advance fixing lodged during the period of suspension shall be inadmissible.

Article 6

The granting of a refund under the advance fixing system provided for in Article 5 (2) shall be conditional upon production of an advance fixing certificate drawn up in accordance with Commission Regulation (EC) No 1223/94⁽¹⁾, valid throughout the Community and issued by the Member States to any applicant, regardless of his place of establishment in the Community.

Article 7

1. The provisions of Regulation (EEC) No 3665/87 shall apply. Moreover, when goods are to be exported, the party concerned must declare the quantities of basic products, of products derived from the processing thereof, or of products assimilated to one of those categories in accordance with Article 1 (2), which have actually been used, within the meaning of Article 3 (2), in the manufacture of those goods, for which a refund will be requested, or otherwise refer to that composition if it has been determined in accordance with the third subparagraph of Article 3 (2).

When goods have been used in the manufacture of goods to be exported, the declaration by the party concerned must 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 or of products assimilated to one of those two categories in accordance with Article 1 (2), from which the goods in question 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 competent authorities shall verify the accuracy of the declaration made to them by any appropriate means.

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 communicate to them directly all information they are able to obtain to enable the declaration made by the party concerned to be verified.

2. Where the party concerned does not draw up the declaration referred to in paragraph 1 or does not provide

satisfactory information in support of his declaration, he shall not be entitled to a refund.

However, if the party concerned provides satisfactory proof to the competent authorities that he does not possess or that he is unable to provide the information required regarding the conditions of manufacture of the goods to be exported, and if the goods are listed in column 2 of Annex D, that party shall, at his express request, be granted a refund, the nature and quantity of the basic products taken into consideration for the calculation of such refund being determined from an analysis of the goods to be exported and in accordance with the conversion table in Annex D. The competent authority shall decide on the conditions under which the analysis is to be carried out.

The cost of such analysis shall be borne by the party concerned.

If the exported goods are referred to in Article 4 (1), (2) or (3) of Regulation (EEC) No 570/88, the rate of the refund on milk products shall be that applicable to the use of reduced price dairy products, unless the exporter provides proof that the goods do not contain reduced price dairy products.

3. Paragraphs 1 and 2 shall not apply to products exported in the form of goods listed in Annex C, except in respect of:

- quantities of products as referred to in the first subparagraph of paragraph 1 exported in the form of goods obtained partly from products covered by inward processing arrangements under the conditions defined of Article 3 (3),
- quantities of eggs or egg products exported in the form of macaroni, spaghetti and similar products falling within CN code 1902 11,
- the dry-matter content of fresh pasta referred to in Article 3 (3),
- the nature of the basic products actually used in the manufacture of D-glucitol (sorbitol) falling within CN codes 2905 44, and 3823 60, and, where necessary, the proportions of D-glucitol (sorbitol) obtained from amylaceous products and sucrose,
- quantities of white sugar used in the manufacture of penicillins falling within CN code 2941 10,
- quantities of casein exported in the form of goods falling within CN code 3501 90 90.

4. When goods are analysed in pursuance of this Article, the methods of analysis shall be those referred to in Commission Regulation (EEC) No 4056/87⁽²⁾ or, in their absence, those applicable for the Common Customs Tariff classification of similar goods which are imported into the Community.

⁽¹⁾ See page 33 of this Official Journal.

⁽²⁾ OJ No L 379, 31. 12. 1987, p. 29.

5. The quantities of goods exported and the quantities of the products referred to in the first subparagraph of paragraph 1 or a reference to the composition determined in accordance with the third subparagraph of Article 3 (2) shall be entered on the document certifying exportation. However, where the second subparagraph of paragraph 2 of this Article applies, there shall be entered instead of the latter quantities, the quantities of basic products shown in column 4 of Annex D corresponding to the results of the analysis of the goods exported.

6. For the purpose of applying paragraph 1, each Member State shall inform the Commission of the controls which it applies in its territory for the various kinds of goods exported. The Commission shall inform the other Member States thereof.

Article 8

The refund referred to in Article 1 (1) shall not be granted for goods put into free circulation in accordance with Article 10 (1) of the Treaty and re-exported.

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

Done at Brussels, 30 May 1994.

The refund shall also not be granted for these goods when they are exported after processing or incorporated in other goods.

Article 9

All references to Regulation (EEC) No 3035/80 repealed by Regulation (EC) No 776/94 shall be construed as references to this Regulation.

Article 10

This Regulation shall enter into force on 1 June 1994.

For the Commission
Martin BANGEMANN
Member of the Commission

ANNEX A

CN code	Description of basic products
ex 0402 10 19	Milk powder, not containing added sugar or other sweetening matter, obtained by the spray process, with a fat content not exceeding 1,5 % by weight and with a water content of less than 5 % by weight (PG 2)
ex 0402 21 19	Milk powder, not containing added sugar or other sweetening matter, obtained by the spray process, with a fat content of 26 % by weight and a water content of less than 5 % by weight (PG 3)
ex 0404 10	Powdered whey, not containing added sugar or other sweetening matter, obtained by the spray process, with a water content less than 5 % by weight (PG 1)
ex 0405 00	Butter, with a fat content by weight of 82 % (PG 6)
ex 0407 00 30	Poultry eggs in shell, fresh or preserved, other than eggs for hatching
ex 0408	Eggs not in shell, and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, not sweetened
1001 10	Durum wheat
1001 90 99	Common wheat
1002	Rye
1003 00 90	Barley
1004	Oats
1005 90	Maize, other than maize for sowing
1006 20	Husked rice
ex 1006 30	Wholly milled rice
1006 40	Broken rice
1007 00 90	Grain sorghum, other than hybrid for sowing
1101	Wheat or meslin flour
1102 10	Rye flour
1103 11 10	Groats and meal of durum wheat
1103 11 90	Groats and meal of common wheat
1701 11 90	(Beet or cane) raw sugar
1701 12 90	
1701 99 10	White sugar
ex 1702 10 90	Lactose, containing, in the dry state, 98,5 % by weight of the pure product (PG 12)
ex 1702 40 10	Isoglucose containing in the dry state, 41 % or more by weight of fructose
ex 1702 90 90	Beet or cane syrups containing, in the dry state 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)
1703	Molasses resulting from the extraction or refining of sugar

ANNEX B

CN code	Description	Agricultural products for which an Export refund can be granted				
		C: see Annex C				
		Cereals	Rice	Eggs	Sugar molasses isoglucose	Milk, milk products
1	2	3	4	5	6	7
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 or cocoa	x	x	x	x	x
0403 90	– Other :					
0403 90 71 to 0403 90 99	– – Flavoured or containing added fruit or cocoa	x	x	x	x	x
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen :					
0710 40	– Sweet corn :					
	– – In ear form	x			x	
	– – In grain form	C			x	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption :					
0711 90 30	– Sweet corn :					
	– – In ear form	x			x	
	– – In grain form	C			x	
1302	Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products :					
1302 31 to 1302 39	– Mucilages and thickeners, whether or not modified, derived from vegetable products	x			x	
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
1518 00 10	Linoxyn	x				
1520	Glycerol (glycerine) whether or not pure ; glycerol waters and glycerol lyes :					
1520 90 00	– Other, including synthetic glycerol	x			x	
1702 50 00	Chemically pure fructose				x	
1702 90 10	Chemically pure maltose	x			x	

1	2	3	4	5	6	7
1704	Sugar confectionery (including white chocolate), not containing cocoa :					
1704 10	– Chewing gum, whether or not sugar-coated	x			x	
1704 90 30	– White chocolate	x			x	x
1704 90 51 to 1704 90 99	– Other products	x	x		x	x
1806	Chocolate and other food preparation containing cocoa					
1806 10	– Cocoa powder, containing added sugar or other sweetening matter :					
	– – Not otherwise sweetened than by addition of sucrose	x		x	x	
	– – Other	x		x	x	x
1806 20	– Other preparations in block 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	x		x	x	x
	– – Other preparations of heading No 1806 20	x	x	x	x	x
	– Other, in blocks, slabs or bars :					
1806 31	– – Filled	x	x	x	x	x
1806 32	– – Not filled	x	x	x	x	x
1806 90	– Other :					
	– – ex 1806 90 (11, 19, 31, 39, 50)	x	x	x	x	x
	– – ex 1806 90 (60, 70, 90)	x	x	x	x	x
1901	Malt extract ; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included ; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included :					
1901 10	– Preparations for infant use, put up for retail sale :	x	x	x	x	x
1901 20	– Mixes and doughs for the preparation of bakers' wares of heading No 1905	x	x	x	x	x
1901 90	– Other :					
1901 90 11 to 1901 90 19	– – Malt extract	x	x			
1901 90 90	– – Other	x	x	x	x	x
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	– – Containing eggs :					
	– – – Obtained from durum wheat and other pasta made from cereals	C		x		
	– – – Other	x		x		
1902 19	– – Other :					
	– – – Obtained from durum wheat and other pasta made from cereals	C				
	– – – Other	x				x

1	2	3	4	5	6	7
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared :					
1902 20 91	- - Cooked	x	x		x	x
1902 20 99	- - Other	x	x		x	x
1902 30	- Other pasta	x	x		x	x
1902 40	- couscous :					
1902 40 10	- - Unprepared :					
	- - - Obtained from durum wheat	C				
	- - - Other	x	x		x	x
1902 40 90	- - Other	x	x		x	x
1903	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 cornflakes) ; cereals other than maize (corn), in grain form, pre-cooked or otherwise prepared :					
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products					
	- - Puffed rice, unsweetened	x	C	x	x	x
	- - Other, containing cocoa	x		x	x	x
	- - Other	x	x		x	
1904 90	- Other, in grain form :					
	- - Precooked rice	x	C		x	x
	- - Other, containing cocoa	x		x	x	x
	- - Other	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	- Crispbread	x			x	x
1905 20	- Gingerbread and the like	x		x	x	x
1905 30	- Sweet biscuits ; 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			
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 40 to 1905 90 90	- - Other products	x		x	x	x
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid :					
2001 90 30	- Sweet corn (<i>Zea mays var. saccharata</i>):					
	- - In ear form	x			x	
	- - In grain forms	C			x	
2001 90 40	- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	x			x	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid ; frozen :					
2004 10	- Potatoes :					
2004 10 91	- - In the form of flour, meal or flakes, based on potatoes	x	x		x	x
2004 90 10	- Sweet corn (<i>Zea mays var. saccharata</i>):					
	- - In ear form	x			x	
	- - In grain forms	C			x	

1	2	3	4	5	6	7
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen :					
2005 20	– Potatoes :					
2005 20 10	– – In the form of flour, meal or flakes, based on potatoes	x	x		x	x
2005 80	– Sweet corn (<i>Zea mays var. saccharata</i>):					
	– – In ear form	x			x	
	– – In grain forms	C			x	
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 11 10	– Peanut butter	x	x		x	x
2008 91	– Palm hearts	x				
ex 2008 92 45	– Müsli type preparations on the basis of unroasted cereals	x	x		x	x
2008 99 85	– Maize other than sweet corn (<i>Zea mays var. saccharata</i>):					
	– – In ear form	x				
	– – In grain forms	C				
2008 99 91	– Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	x				
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté ; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof :					
2101 10	– Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :					
	– – Extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates	x			x	
	– – Preparations with a basis of coffee	x	x		x	x
2101 20	– Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté					
	– – Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates	x			x	
	– – Preparations with a basis of tea or maté :	x	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 11	– – – Roasted chicory				x	
2101 30 19	– – – Other	x			x	
	– Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes :					
2101 30 91	– – Of roasted chicory				x	
2101 30 99	– – Other	x			x	
2102	Yeasts (active or inactive); other similar single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders :					
2102 10	– Active yeasts :					
2102 10 31 to 2102 10 39	– – bakers' yeasts	x			x	

1	2	3	4	5	6	7
2102 20	– Inactive yeasts ; other single-cell micro-organisms, dead :					
2102 20 11 to 2102 20 19	– – Inactive yeasts	x			x	
ex 2103	Sauces and preparations therefor ; mixed condiments and mixed seasonings	x			x	
ex 2103 90 90	– Sauces and preparations therefor	x		x	x	
2104	Soups and broths and preparations therefor ; homogenized composite food preparations :					
2104 10	– Soups and broths and preparations therefor	x				
2105	Ice cream and other edible ice, whether or not containing cocoa	x	x	x	x	x
2106	Food preparations not elsewhere specified or included					
2106 10	– Protein concentrates and textured protein substances	x	x	x	x	x
2106 90	– Other :					
2106 90 10	– – Cheese fondues	x	x	x	x	x
2106 90 91 to 2106 90 99	– – Other	x	x	x	x	x
2202	Water, 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 No 2009 :					
2202 10	– 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 heading No 0401 to 0404 or fat obtained from products of heading No 0401 to 0404	x			x	
2202 90 91 to 2202 90 99	– – Other	x			x	x
2203	Beer made from malt	C				
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	x			x	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol ; spirits, liqueurs, and other spirituous beverages, compound alcoholic preparations of a kind used for the manufacture of beverages :					
2208 20	Spirits obtained by distilling grape wine or grape marc				x	
2208 30	– Whiskies :					
	– – Other than bourbon whisky :					
ex 2208 30 31 to 2208 30 89	– – – Whiskies, other than those referred to in Regulation (EEC) No 2825/93 (1)	x				
2208 50 11 to 2208 50 19	– Gin	x				
2208 50 91 to 2208 50 99	– Geneva	x			x	
2208 90	– Other :					
2208 90 31 to	– – Vodka, spirits	x		x	x	
2208 90 79	– – Liqueurs and other spirituous beverages	x		x	x	x

(1) OJ No L 258, 16. 10. 1993, p. 6.

1	2	3	4	5	6	7
2520	Gypsum ; anhydrite ; plasters whether or not coloured, with or without small quantities of accelerators or retarders :					
2520 20	– Plasters	x			x	
2839	Silicates ; commercial alkali metal silicates :					
2839 90	– Other	x			x	
Chapter 29	Organic chemicals	x			x	
2905 43	Mannitol	C			C	
2905 44	D-glucitol (sorbitol)	C			C	
2941	Antibiotics :					
2941 10	– Penicillins and their derivatives with a penicillanic acid structure ; salts thereof :					
	– – Which requires more than 15,3 kg of white sugar for the manufacture of 1 kg	x			C	
	– – Other	x			x	
Chapter 30	Pharmaceutical products	x			x	
3203	Colouring matter of vegetable or animal origin and preparations based thereon				x	
3204 11 to 3204 19	Synthetic organic colouring matter and preparations based thereon				x	
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and cosmetic or toilet preparations, not elsewhere specified or included ; prepared room deodorizers, whether or not perfumed or having disinfectant properties :					
3307 49 and 3307 90	– Other	x			x	
ex 3401	Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap ; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :					
3401 19	– Other	x			x	
3402	Organic surface-active agents (other than soap) ; surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401	x			x	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals :					
	– Containing petroleum oils or oils obtained from bituminous minerals :					
3403 11	– – Preparations for the treatment of textile materials, leather, furskins or other materials	x				
3403 19	– – Other :					
3403 19 10	– – – Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	x			x	
3405	Polishes and cream, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powder and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404	x			x	

1	2	3	4	5	6	7
3407	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	x			x	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes:					
	– Except heading No 3501	x				
	– Except heading Nos 3501 and 3505	x			x	
3501	Casein, caseinates and other casein derivatives; casein glues:					
3501 10	– Casein					C
3501 90	– Other:					
3501 90 10	– – Casein glues					x
3501 90 90	– – Other					C
3502 10 91 to 3502 10 99	– Egg albumin, other than unfit, or rendered unfit, for human consumption	x		C	x	
3502 90 51 to 3502 90 59	– Milk albumine (lactalbumin), other than unfit, or rendered unfit for human consumption:	x			x	C
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches with the exception of starches of heading No 3505 10 50	x	x			
3505 10 50	Esterified and etherified starches	x				
Chapter 38	Miscellaneous chemical products (except heading No 3809)	x			x	
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			
3823 60	Sorbitol other than that of heading No 2905 44	C			C	
Chapter 39	Plastics and articles thereof:					
3901 to 3914	– Primary forms	x			x	
3915 to 3926	– Waste, parings and scrap; semi-manufactures; articles	x				
ex 4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:					
4813 90	– Other					
4813 90 90	– Other	x				
4818 10	– Toilet paper	x				
4823 11 and 4823 19	Gummed or adhesive paper, in strips or rolls	x				
4823 20	Filter paper and paperboard	x				
4823 51 to 4823 59	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	x				
4823 90 51 to 4823 90 79	Other	x				
ex 6809	Articles of plaster or of compositions based on plaster:					
6809 11 to 6809 19	– Boards, sheets, panels, tiles and similar articles, not ornamented				x	

1	2	3	4	5	6	7	8	9	10	11	12	
1902 20	— Stuffed pasta whether or not cooked or otherwise prepared: — — Other:											
1902 20 91	— — — Cooked see Annex B											
1902 20 99	— — — Other see Annex B											
1902 30	— Other pasta, cooked or otherwise prepared, unstuffed: see Annex B											
1902 40	— Couscous:											
1902 40 10	— — Unprepared:											
	— — — Obtained from durum wheat not containing or containing not more than 3 % (by weight) of other cereals and having an ash content (by weight) referred to dry matter ⁽²⁾ :											
	— — — — Of not more than 0,95 %		160									
	— — — — Of more than 0,95 % but not more than 1,10 %		150									
	— — — — Of more than 1,10 % but not more than 1,30 %		140									
	— — — — Of more than 1,30 %		0									
	— — — Other (i. e. other than obtained from durum wheat): see Annex B											
1902 40 90	— — Other (i. e. prepared): see Annex B											
1904	Prepared foods obtained by swelling or roasting of cereals or cereal products (for example cornflakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:											
1904 10	— Prepared foods obtained by swelling or roasting of cereals or cereal products:											
ex 1904 10 30	— — Obtained from rice:											
	— — — Puffed rice, unsweetened					165						
1904 90	— Other:											
ex 1904 90 10	— — Rice:											
	— — — Precooked rice ⁽²⁾									174		
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:											
ex 2001 90 30	— Sweet corn (<i>Zea mays var. saccharata</i>):											
	— — In grain form											100 ⁽¹⁾

1	2	3	4	5	6	7	8	9	10	11	12	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen :											
ex 2004 90 10	— Sweet corn (<i>Zea mays var. saccharata</i>):			100 (%)								
	— — In grain form											
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen :											
2005 80 00	— Sweet corn (<i>Zea mays var. saccharata</i>):			100 (%)								
	— — In grain form											
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 :											
ex 2008 99 85	— Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>):											
	— — In grain form			100 (%)								
2203 00	Beer made from malt :											
	— Made from barley malt or wheat malt, without the addition of unmalted cereals, rice (or products derived from their processing) or sugar (sucrose or invert sugar)						23 (%) ⁽⁹⁾					
	— Other						22 (%) ⁽⁹⁾ (1)					
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives :											
	Other polyhydric alcohols :											
2905 43 00	— Mannitol :											
	— — Obtained from sucrose							102				
	— — Obtained from amylose products			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			(7) (%)				(7) (%)				
2905 44 19	— — — Other			(7) (%)				(7) (%)				
	— — Other :											
2905 44 91	— — — Containing 2 % or less by weight of D-mannitol calculated on the D-Glucitol content			(7) (%)				(7) (%)				
2905 44 99	— — — Other			(7) (%)				(7) (%)				

1	2	3	4	5	6	7	8	9	10	11	12
2941	Antibiotics:										
ex 2941 10 00	— Penicillins and their derivatives with a penicillanic acid structure; salts thereof:										
	— — Penicillins, the manufacture of which requires per kg a quantity of white sugar exceeding 15,3 kg							1530			
	— — Other: see Annex B										
3501	Casein, caseinates and other casein derivatives; casein glues:										
3501 10	— Casein									291	
3501 90 90	— — Other									(⁹)	
3502	Albumins, albuminates and other albumin derivatives:										
	— Egg albumin:										
3502 10 91	— — Dried (for example, in sheets, scales, flakes, powder)										406
3502 10 99	— — Other										55
3502 90	— Other:										
	— — Milk albumin (lactalbumin):										
3502 90 51	— — — Dried (for example, in sheets, scales, flakes, powder)								900		
3502 90 59	— — — Other								127		
3823	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:										
	— Sorbitol other than that covered by CN code 2905 44:										
3823 60	— — In aqueous solution:										
3823 60 11	— — — Containing 2 % or less by weight of D-mannitol calculated on the D-glucitol content			(⁸)				(⁸)			
3823 60 19	— — — Other			(⁸)				(⁸)			
	— Other:										
3823 60 91	— — — Containing 2 % or less by weight of D-mannitol calculated on the D-glucitol content			(⁷)				(⁷)			
3823 60 99	— — — other			(⁷)				(⁷)			

Notes

- (¹) This quantity relates to maize grain of a moisture content of 65 % by weight.
- (²) This content is to be determined by subtracting from the total ash content of the product the proportion of ash derived from the eggs incorporated, on the basis of 0,04 % by weight of ash per 50 g of eggs in shell (or their equivalent in egg products).
- (³) This quantity is reduced by 1,6 kg/100 kg per 50 g of eggs in shell (or their equivalent in other egg products) per kg of pasta.
- (⁴) 5 kg/100 kg per 50 g of eggs in shell (or their equivalent in other egg products) per kg of pasta, all intermediate quantities being rounded down to the next multiple of 50 g.
- (⁵) Pre-cooked rice consists of milled rice grain which has been pre-cooked and partially dehydrated to facilitate final cooking.
- (⁶) This quantity shall be understood to be calculated for beer of a strength between 11° and 12° Plato both inclusive. For beer of a strength below 11° Plato, this quantity shall be reduced by 9 % per degree Plato, the actual strength having first rounded down to the next degree. For beer of a strength exceeding 12° Plato, this quantity shall be increased by 9 % per degree Plato, the actual strength having first been rounded up to the next degree.
- (⁷) The refund shall be determined in relation to the quantities used of D-glucitol (sorbitol) obtained from any amylaceous products and of D-glucitol (sorbitol) obtained from sucrose, and shall be calculated on the basis of the following quantities of maize and white sugar :
- 1,69 kg of maize for 1 kg of D-glucitol (sorbitol) in aqueous solution, obtained from amylaceous products,
 - 0,71 kg of white sugar for 1 kg of D-glucitol (sorbitol) in aqueous solution, obtained from sucrose,
 - 2,42 kg of maize for 1 kg of D-glucitol (sorbitol) other than in aqueous solution, obtained from amylaceous products,
 - 1,02 kg of white sugar for 1 kg of D-glucitol (sorbitol) other than in aqueous solution, obtained from sucrose.
- (⁸) The quantities given in footnote (⁷) shall be understood to be calculated for an aqueous solution of D-glucitol (sorbitol) with a dry matter content by weight of 70 %. For aqueous solutions of sorbitol with a different dry matter content, these quantities shall be increased or reduced, as the case may be, in proportion of the actual dry matter content, and rounded down to the next kg.
- (⁹) A fixed quantity, on the basis of the casein used, at the rate of 291 kg of skimmed milk powder (PG2) per 100 kg of casein.
- (¹⁰) For 1 hl of beer.
- (¹¹) In addition, a refund may be granted on the quantities of unmalted barley actually used and accepted by the competent authorities of the Member State of manufacture.

ANNEX D

CN code	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (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) 2. Glucose (2)	1. White sugar 2. Maize	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2)
1704 90 30 to 1704 90 99	— Other	1. Sucrose (1) 2. Glucose (2) 3. (a) Milk fat content of less than 12 % by weight (b) Milk fat content of 12 % by weight or more	1. White sugar 2. Maize 3. (a) Whole-milk powder (PG3) (b) Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2) 3. (a) 3,85 kg per 1 % by weight of milk fats (b) 1,22 kg per 1 % by weight of milk fats
1806	Chocolate and other food preparations containing cocoa:			
1806 10	— Cocoa powder, containing added sugar or other sweetening matter	1. Sucrose (1) 2. Glucose (2)	1. White sugar 2. Maize	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2)
1806 20	— Other preparations in blocks or slabs 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) 2. Glucose (2) 3. (a) Milk fat content of less than 12 % by weight (b) Milk fat content of 12 % by weight or more	1. White sugar 2. Maize 3. (a) Whole milk powder (PG3) (b) Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2) 3. (a) 3,85 kg per 1 % by weight of milk fats (b) 1,22 kg per 1 % by weight of milk fats
1806 31 and 1806 32	— Other, in blocks, slabs or bars	1. Sucrose (1) 2. Glucose (2) 3. Milk fats	1. White sugar 2. Maize 3. Whole-milk powder (PG3)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2) 3. 3,85 kg per 1 % by weight of milk fats

1	2	3	4	5
1806 90	— Other	1. Sucrose (°) 2. Glucose (°) 3. (a) Milk fat content of less than 12 % (b) Milk fat content of 12 % or more	1. White sugar 2. Maize 3. (a) Whole-milk powder (PG3) (b) Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (°) 2. 2,1 kg per 1 % by weight of glucose (°) 3. (a) 3,85 kg per 1 % by weight of milk fats (b) 1,22 kg per 1 % by weight of milk fats
ex 1901	Food preparations of flour, meal, starch or malt extract, not containing cocoa powder, or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 % not elsewhere specified or included	1. Sucrose (°) 2. Glucose (°) 3. (a) Milk fat content of less than 12 % by weight (b) Milk fat content of 12 % by weight or more	1. White sugar 2. Maize 3. (a) Whole-milk powder (PG3) (b) Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (°) 2. 2,1 kg per 1 % by weight of glucose (°) 3. (a) 3,85 kg per 1 % by weight of milk fats (b) 1,22 kg per 1 % by weight of milk fats
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 and ex 1902 19	— Uncooked pasta, not stuffed or otherwise prepared, other than containing exclusively cereal and eggs	Starch (or dextrin) from common wheat	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) from wheat
1902 20	— Stuffed pasta whether or not cooked or otherwise prepared:			
1902 20 91 to 1902 20 99	— — Other	Starch (or dextrin) from common wheat	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) from common wheat
1902 30	— — Other pasta	Starch (or dextrin) from common wheat	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) from wheat
1902 40 90	— — Couscous other than unprepared	Starch (or dextrin) from common wheat	Common wheat	1,75 kg per 1 % by weight of anhydrous starch (or dextrin) from wheat

1	2	3	4	5
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Starch (or dextrin)	Maize	1,83 kg per 1 % by weight of anhydrous starch (or dextrin)
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	- Crispbread	Starch (or dextrin)	Rye	2,09 kg per 1 % by weight of anhydrous starch (or dextrin)
1905 30	- Sweet biscuits; waffles and wafers	1. Sucrose (!) 2. Glucose (?) 3. Starch (or dextrin) 4. Milk fats	1. White sugar 2. Maize 3. Common wheat 4. Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (!) 2. 2,1 kg per 1 % by weight of glucose (?) 3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) 4. 1,22 kg per 1 % by weight of milk fats
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)
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	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 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)
1905 90 40 to 1905 90 90		1. Sucrose (!) 2. Glucose (?) 3. Starch (or dextrin) 4. Milk fat	1. White sugar 2. Maize 3. Common wheat 4. Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (!) 2. 2,1 kg per 1 % by weight of glucose (?) 3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) 4. 1,22 kg per 1 % by weight of milk fats

1	2	3	4	5
2105	Ice cream and other edible ice, whether or not containing cocoa	1. Sucrose (1) 2. Glucose (2) 3. Milk fats	1. White sugar 2. Maize 3. Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2) 3. 1,22 kg per 1 % by weight of milk fats
2106	Food preparations not elsewhere specified or included:			
2106 10	— Protein concentrates and textured protein substances:			
2106 10 90	— — Other	1. Sucrose (1) 2. Glucose (2) 3. Milk fat	1. White sugar 2. Maize 3. Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2) 3. 1,22 kg per 1 % by weight of milk fats
2106 90 99	— Other	1. Sucrose (1) 2. Glucose (2) 3. Milk fat	1. White sugar 2. Maize 3. Butter (PG6)	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2) 3. 1,22 kg per 1 % by weight of milk fats
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 No 2009:			
2202 10	— Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1. Sucrose (1) 2. Glucose (2)	1. White sugar 2. Maize	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2)
2202 90	— Other:			
2202 90 10	— — Not containing products of heading No 0401 to 0404 or fat obtained from products of heading No 0401 to 0404	1. Sucrose (1) 2. Glucose (2)	1. White sugar 2. Maize	1. 1 kg per 1 % by weight of sucrose (1) 2. 2,1 kg per 1 % by weight of glucose (2)

1	2	3	4	5
2202 90 91 to 2202 90 99	- - Other	1. Sucrose (1) 2. Milk fat	1. White sugar 2. Whole-milk powder (PG3)	1. 1 kg per 1 % by weight of sucrose (1) 2. 3,85 kg per 1 % by weight of milk fats
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: - Dextrins - Other - Starches, esterified and etherified	Starch (or dextrin)	Maize	1,83 kg per 1 % by weight of starch (or dextrin)
3505 10 10 and 3505 10 90 3505 10 50	- Dextrins - Other - Starches, esterified and etherified	Starch (or dextrin)	Maize (for starch making)	1,83 kg per 1 % by weight of starch (or dextrin)
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: - With a basis of amylaceous substances	Starch (or dextrin)	Maize	1,83 kg per 1 % by weight of starch (or dextrin)
3809 10	- With a basis of amylaceous substances	Starch (or dextrin)	Maize	1,83 kg per 1 % by weight of starch (or dextrin)
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms: - Other: - - Other	Starch (or dextrin)	Maize	1,83 kg per 1 % by weight of starch (or dextrin)
3913 90 3913 90 90	- Other: - - Other	Starch (or dextrin)	Maize	1,83 kg per 1 % by weight of starch (or dextrin)

(1) The content of the goods (as presented), in sucrose, together with the sucrose which results from expressing as sucrose any mixture of glucose and fructose (the sum of the amounts of these two sugars multiplied by 0,95), which is declared (in whatever form) or found to be present 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) Glucose, other than included in sucrose according to footnote (1).

Note: In all cases, where a hydrolysis product of lactose is declared, and/or galactose is found to be present among the sugars, then the amount of glucose equal to that of galactose is deducted from the total glucose content before any other calculations are carried out.