

**COMMISSION REGULATION (EC) No 707/98**  
**of 30 March 1998**  
**amending Regulation (EEC) No 3846/87 establishing an agricultural product**  
**nomenclature for export refunds**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organisation of the market in milk and milk products <sup>(1)</sup>, as last amended by Regulation (EC) No 1587/96 <sup>(2)</sup>, and in particular Article 17(14) thereof,

Whereas Commission Regulation (EEC) No 3846/87 <sup>(3)</sup>, as last amended by Regulation (EC) No 409/98 <sup>(4)</sup>, establishes an agricultural product nomenclature for export refunds based on the Combined Nomenclature; whereas the footnotes to Sector 9 of the Annex to that Regulation lay down rules to be followed when granting and calculating refunds; whereas there are special rules on the granting and calculation of refunds on the products covered by CN codes 0401 and 0402 where these involve mixtures of products or products containing added matter; whereas, in accordance with note 1 of Chapter 4 of the Combined Nomenclature and the Harmonised System Explanatory Notes, products covered by CN codes 0401 and 0402 cannot comprise mixtures or contain added matter other than that mentioned;

Whereas, for the purposes of determining the refund applicable to certain products containing added matter, the fat content by weight is to be calculated exclusive of the weight of non-lactic matter and of added lactic matter not eligible for the refund; whereas that provision may result in some confusion as regards the tariff classification of such products; whereas it should accordingly be deleted;

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

Done at Brussels, 30 March 1998.

Whereas the refunds on concentrated milk products containing added sugar are calculated in two different ways; whereas, for the sake of harmonising calculations and simplifying the nomenclature, a single method of calculation should be used and footnote 5 should be deleted; whereas the footnotes should be adapted accordingly;

Whereas the Management Committee for Milk and Milk Products has not delivered an opinion within the time limit laid down by its chairman,

HAS ADOPTED THIS REGULATION:

*Article 1*

Sector 9 of the Annex to Regulation (EEC) No 3846/87 is hereby amended as follows:

1. the particulars relating to CN codes 0401 to 0404 are replaced by those in Annex I hereto;
2. the footnotes are replaced by those in Annex II hereto.

*Article 2*

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

It shall apply from 1 April 1998 to licence applications submitted from that date.

*For the Commission*

Franz FISCHLER

*Member of the Commission*

<sup>(1)</sup> OJ L 148, 28. 6. 1968, p. 13.

<sup>(2)</sup> OJ L 206, 16. 8. 1996, p. 21.

<sup>(3)</sup> OJ L 366, 24. 12. 1987, p. 1.

<sup>(4)</sup> OJ L 55, 25. 2. 1998, p. 1.

## ANNEX I

## 9. Milk and milk products

CN code	Description of goods	Product code
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
0401 10	– Of a fat content, by weight, not exceeding 1 %:	
0401 10 10	– – In immediate packings of a net content not exceeding 2 litres	0401 10 10 9000
0401 10 90	– – Other	0401 10 90 9000
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:	
	– – Not exceeding 3 %:	
0401 20 11	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight, not exceeding 1,5 %	0401 20 11 9100
	– – – – Of a fat content, by weight, exceeding 1,5 %	0401 20 11 9500
0401 20 19	– – – Other:	
	– – – – Of a fat content, by weight, not exceeding 1,5 %	0401 20 19 9100
	– – – – Of a fat content, by weight, exceeding 1,5 %	0401 20 19 9500
	– – Exceeding 3 %:	
0401 20 91	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight, not exceeding 4 %	0401 20 91 9100
	– – – – Of a fat content, by weight, exceeding 4 %	0401 20 91 9500
0401 20 99	– – – Other:	
	– – – – Of a fat content, by weight, not exceeding 4 %	0401 20 99 9100
	– – – – Of a fat content, by weight, exceeding 4 %	0401 20 99 9500
0401 30	– Of a fat content, by weight, exceeding 6 %:	
	– – Not exceeding 21 %:	
0401 30 11	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 10 %	0401 30 11 9100
	– – – – – Exceeding 10 % but not exceeding 17 %	0401 30 11 9400
	– – – – – Exceeding 17 %	0401 30 11 9700
0401 30 19	– – – Other:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 10 %	0401 30 19 9100
	– – – – – Exceeding 10 % but not exceeding 17 %	0401 30 19 9400
	– – – – – Exceeding 17 %	0401 30 19 9700
	– – Exceeding 21 % but not exceeding 45 %:	
0401 30 31	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 35 %	0401 30 31 9100
	– – – – – Exceeding 35 % but not exceeding 39 %	0401 30 31 9400
	– – – – – Exceeding 39 %	0401 30 31 9700
0401 30 39	– – – Other:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 35 %	0401 30 39 9100
	– – – – – Exceeding 35 % but not exceeding 39 %	0401 30 39 9400
	– – – – – Exceeding 39 %	0401 30 39 9700
	– – Exceeding 45 %:	
0401 30 91	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 68 %	0401 30 91 9100
	– – – – – Exceeding 68 % but not exceeding 80 %	0401 30 91 9400
	– – – – – Exceeding 80 %	0401 30 91 9700

CN code	Description of goods	Product code
0401 30 99	— — — Other: — — — — Of a fat content, by weight: — — — — — Not exceeding 68 % — — — — — Exceeding 68 % but not exceeding 80 % — — — — — Exceeding 80 %	0401 30 99 9100 0401 30 99 9400 0401 30 99 9700
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter <sup>(13)</sup> :	
ex 0402 10	— In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 % <sup>(11)</sup> : — — Not containing added sugar or other sweetening matter:	
0402 10 11	— — — In immediate packings of a net content not exceeding 2,5 kg	0402 10 11 9000
0402 10 19	— — — Other — — — Other <sup>(14)</sup> :	0402 10 19 9000
0402 10 91	— — — In immediate packings of a net content not exceeding 2,5 kg	0402 10 91 9000
0402 10 99	— — — Other	0402 10 99 9000
ex 0402 21	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 % <sup>(11)</sup> : — — Not containing added sugar or other sweetening matter: — — — Of a fat content, by weight, not exceeding 27 %:	
0402 21 11	— — — — In immediate packings of a net content not exceeding 2,5 kg: — — — — — Of a fat content, by weight: — — — — — — Not exceeding 11 % — — — — — — Exceeding 11 % but not exceeding 17 % — — — — — — Exceeding 17 % but not exceeding 25 % — — — — — — Exceeding 25 %	0402 21 11 9200 0402 21 11 9300 0402 21 11 9500 0402 21 11 9900
0402 21 17	— — — — — Other: — — — — — — Of a fat content, by weight, not exceeding 11 %	0402 21 17 9000
0402 21 19	— — — — — — Of a fat content, by weight, exceeding 11 % but not exceeding 27 %: — — — — — — — Not exceeding 17 % — — — — — — — Exceeding 17 % but not exceeding 25 % — — — — — — — Exceeding 25 %	0402 21 19 9300 0402 21 19 9500 0402 21 19 9900
0402 21 91	— — — — — — Of a fat content, by weight, exceeding 27 %: — — — — — — — In immediate packings of a net content not exceeding 2,5 kg: — — — — — — — — Of a fat content, by weight: — — — — — — — — — Not exceeding 28 % — — — — — — — — — Exceeding 28 % but not exceeding 29 % — — — — — — — — — Exceeding 29 % but not exceeding 41 % — — — — — — — — — Exceeding 41 % but not exceeding 45 % — — — — — — — — — Exceeding 45 % but not exceeding 59 % — — — — — — — — — Exceeding 59 % but not exceeding 69 % — — — — — — — — — Exceeding 69 % but not exceeding 79 % — — — — — — — — — Exceeding 79 %	0402 21 91 9100 0402 21 91 9200 0402 21 91 9300 0402 21 91 9400 0402 21 91 9500 0402 21 91 9600 0402 21 91 9700 0402 21 91 9900
0402 21 99	— — — — — Other: — — — — — — Of a fat content, by weight: — — — — — — — Not exceeding 28 % — — — — — — — Exceeding 28 % but not exceeding 29 % — — — — — — — Exceeding 29 % but not exceeding 41 % — — — — — — — Exceeding 41 % but not exceeding 45 % — — — — — — — Exceeding 45 % but not exceeding 59 % — — — — — — — Exceeding 59 % but not exceeding 69 % — — — — — — — Exceeding 69 % but not exceeding 79 % — — — — — — — Exceeding 79 %	0402 21 99 9100 0402 21 99 9200 0402 21 99 9300 0402 21 99 9400 0402 21 99 9500 0402 21 99 9600 0402 21 99 9700 0402 21 99 9900
ex 0402 29	— — — Other <sup>(14)</sup> : — — — — Of a fat content, by weight, not exceeding 27 %: — — — — — Other:	

CN code	Description of goods	Product code
0402 29 15	— — — — — In immediate packings of a net content not exceeding 2,5 kg:	
	— — — — — — Of a fat content, by weight:	
	— — — — — — — Not exceeding 11 %	0402 29 15 9200
	— — — — — — — Exceeding 11 % but not exceeding 17 %	0402 29 15 9300
	— — — — — — — Exceeding 17 % but not exceeding 25 %	0402 29 15 9500
	— — — — — — — Exceeding 25 %	0402 29 15 9900
0402 29 19	— — — — — Other:	
	— — — — — — Of a fat content, by weight:	
	— — — — — — — Not exceeding 11 %	0402 29 19 9200
	— — — — — — — Exceeding 11 % but not exceeding 17 %	0402 29 19 9300
	— — — — — — — Exceeding 17 % but not exceeding 25 %	0402 29 19 9500
	— — — — — — — Exceeding 25 %	0402 29 19 9900
	— — — — — — Of a fat content, by weight, exceeding 27 %:	
0402 29 91	— — — — — In immediate packings of a net content not exceeding 2,5 kg:	
	— — — — — — Of a fat content, by weight:	
	— — — — — — — Not exceeding 41 %	0402 29 91 9100
	— — — — — — — Exceeding 41 %	0402 29 91 9500
0402 29 99	— — — — — Other:	
	— — — — — — Of a fat content, by weight:	
	— — — — — — — Not exceeding 41 %	0402 29 99 9100
	— — — — — — — Exceeding 41 %	0402 29 99 9500
	— Other:	
0402 91	— — Not containing added sugar or other sweetening matter:	
	— — — Of a fat content, by weight, not exceeding 8 %:	
0402 91 11	— — — — — In immediate packings of a net content not exceeding 2,5 kg:	
	— — — — — — Of a non-fat lactic dry matter content:	
	— — — — — — — Of less than 15 % and of a fat content, by weight:	
	— — — — — — — — Not exceeding 3 %	0402 91 11 9110
	— — — — — — — — Exceeding 3 %	0402 91 11 9120
	— — — — — — — Of 15 % or more and of a fat content, by weight:	
	— — — — — — — — Not exceeding 3 %	0402 91 11 9310
	— — — — — — — — Exceeding 3 % but not exceeding 7,4 %	0402 91 11 9350
	— — — — — — — — Exceeding 7,4 %	0402 91 11 9370
0402 91 19	— — — — — Other:	
	— — — — — — Of a non-fat lactic dry matter content:	
	— — — — — — — Of less than 15 % and of a fat content, by weight:	
	— — — — — — — — Not exceeding 3 %	0402 91 19 9110
	— — — — — — — — Exceeding 3 %	0402 91 19 9120
	— — — — — — — Of 15 % or more and of a fat content, by weight:	
	— — — — — — — — Not exceeding 3 %	0402 91 19 9310
	— — — — — — — — Exceeding 3 % but not exceeding 7,4 %	0402 91 19 9350
	— — — — — — — — Exceeding 7,4 %	0402 91 19 9370
	— — — — — — Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:	
0402 91 31	— — — — — In immediate packings of a net content not exceeding 2,5 kg:	
	— — — — — — Of a non-fat lactic dry matter content:	
	— — — — — — — Of less than 15 %	0402 91 31 9100
	— — — — — — — Of 15 % or more	0402 91 31 9300
0402 91 39	— — — — — Other:	
	— — — — — — Of a non-fat lactic dry matter content:	
	— — — — — — — Of less than 15 %	0402 91 39 9100
	— — — — — — — Of 15 % or more	0402 91 39 9300
	— — — — — — Of a fat content, by weight, exceeding 10 % but not exceeding 45 %:	
0402 91 51	— — — — — In immediate packings of a net content not exceeding 2,5 kg:	0402 91 51 9000
0402 91 59	— — — — — Other:	0402 91 59 9000
	— — — — — — Of a fat content, by weight, exceeding 45 %:	

CN code	Description of goods	Product code
0402 91 91	— — — — In immediate packings of a net content not exceeding 2,5 kg	0402 91 91 9000
0402 91 99	— — — — Other	0402 91 99 9000
0402 99	— — Other ( <sup>14</sup> ):	
	— — — Of a fat content, by weight, not exceeding 9,5 %:	
0402 99 11	— — — — In immediate packings of a net content not exceeding 2,5 kg:	
	— — — — — Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight:	
	— — — — — — Not exceeding 3 %	0402 99 11 9110
	— — — — — — Exceeding 3 % but not exceeding 6,9 %	0402 99 11 9130
	— — — — — — Exceeding 6,9 %	0402 99 11 9150
	— — — — — Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight:	
	— — — — — — Not exceeding 3 %	0402 99 11 9310
	— — — — — — Exceeding 3 % but not exceeding 6,9 %	0402 99 11 9330
	— — — — — — Exceeding 6,9 %	0402 99 11 9350
0402 99 19	— — — — Other:	
	— — — — — Of a non-fat lactic dry matter content of less than 15 %, and of a fat content, by weight:	
	— — — — — — Not exceeding 3 %	0402 99 19 9110
	— — — — — — Exceeding 3 % but not exceeding 6,9 %	0402 99 19 9130
	— — — — — — Exceeding 6,9 %	0402 99 19 9150
	— — — — — Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight:	
	— — — — — — Not exceeding 3 %	0402 99 19 9310
	— — — — — — Exceeding 3 % but not exceeding 6,9 %	0402 99 19 9330
	— — — — — — Exceeding 6,9 %	0402 99 19 9350
	— — — Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:	
0402 99 31	— — — — In immediate packings not exceeding 2,5 kg:	
	— — — — — Of a fat content, by weight, not exceeding 21 %:	
	— — — — — — Of a non-fat lactic dry matter content, by weight, of less than 15 %	0402 99 31 9110
	— — — — — — Of a non-fat lactic dry matter content, by weight, of 15 % or more	0402 99 31 9150
	— — — — — Of a fat content, by weight, exceeding 21 % but not exceeding 39 %	0402 99 31 9300
	— — — — — Of a fat content, by weight, exceeding 39 %	0402 99 31 9500
0402 99 39	— — — — Other:	
	— — — — — Of a fat content, by weight, not exceeding 21 %:	
	— — — — — — Of a non-fat lactic dry matter content, by weight, of less than 15 %	0402 99 39 9110
	— — — — — — Of a non-fat lactic dry matter content, by weight, of 15 % or more	0402 99 39 9150
	— — — — — Of a fat content, by weight, exceeding 21 % but not exceeding 39 %	0402 99 39 9300
	— — — — — Of a fat content, by weight, exceeding 39 %	0402 99 39 9500
	— — — Of a fat content, by weight, exceeding 45 %:	
0402 99 91	— — — — In immediate packing not exceeding 2,5 kg	0402 99 91 9000
0402 99 99	— — — — Other	0402 99 99 9000
ex 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:	

CN code	Description of goods	Product code
ex 0403 10	– Yoghurt:	
	– – Not flavoured nor containing added fruit or cocoa:	
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight:	
0403 10 11	– – – – Not exceeding 3 %:	
	– – – – – Not exceeding 1,5 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 11 9400
	– – – – – Exceeding 1,5 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 11 9800
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 13 9800
0403 10 19	– – – – Exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 19 9800
	– – – Other, of a fat content, by weight (4):	
0403 10 31	– – – – Not exceeding 3 %:	
	– – – – – Not exceeding 1,5 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 31 9400
	– – – – – Exceeding 1,5 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 31 9800
0403 10 33	– – – – Exceeding 3 % but not exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 33 9800
0403 10 39	– – – – Exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 39 9800
ex 0403 90	– Other:	
	– – Not flavoured nor containing added fruit, nuts or cocoa:	
	– – – In powder, granules or other solid forms (12):	
	– – – – Not containing added sugar or other sweetening matter, with a fat content by weight (2):	
0403 90 11	– – – – – Not exceeding 1,5 %	0403 90 11 9000
0403 90 13	– – – – – Exceeding 1,5 % but not exceeding 27 %:	
	– – – – – – Not exceeding 11 %	0403 90 13 9200
	– – – – – – Exceeding 11 % but not exceeding 17 %	0403 90 13 9300
	– – – – – – Exceeding 17 % but not exceeding 25 %	0403 90 13 9500
	– – – – – – Exceeding 25 %	0403 90 13 9900
0403 90 19	– – – – – Exceeding 27 %	0403 90 19 9000
	– – – – Other, of a fat content by weight (4):	
0403 90 31	– – – – – Not exceeding 1,5 %:	0403 90 31 9000
0403 90 33	– – – – – Exceeding 1,5 % but not exceeding 27 %:	
	– – – – – – Not exceeding 11 %	0403 90 33 9200
	– – – – – – Exceeding 11 % but not exceeding 17 %	0403 90 33 9300
	– – – – – – Exceeding 17 % but not exceeding 25 %	0403 90 33 9500
	– – – – – – Exceeding 25 %	0403 90 33 9900
0403 90 39	– – – – – Exceeding 27 %	0403 90 39 9000
	– – – Other:	
	– – – – Not containing added sugar or other sweetening matter, of a fat content by weight (1):	
0403 90 51	– – – – – Not exceeding 3 %:	
	– – – – – – Not exceeding 1,5 %	0403 90 51 9100
	– – – – – – Exceeding 1,5 %	0403 90 51 9300
0403 90 53	– – – – – Exceeding 3 % but not exceeding 6 %	0403 90 53 9000

CN code	Description of goods	Product code
0403 90 59	— — — — — Exceeding 6 %:	
	— — — — — Not exceeding 10 %	0403 90 59 9110
	— — — — — Exceeding 10 % but not exceeding 17 %	0403 90 59 9410
	— — — — — Exceeding 17 % but not exceeding 21 %	0403 90 59 9170
	— — — — — Exceeding 21 % but not exceeding 35 %	0403 90 59 9310
	— — — — — Exceeding 35 % but not exceeding 39 %	0403 90 59 9340
	— — — — — Exceeding 39 % but not exceeding 45 %	0403 90 59 9370
	— — — — — Exceeding 45 % but not exceeding 68 %	0403 90 59 9510
	— — — — — Exceeding 68 % but not exceeding 80 %	0403 90 59 9540
	— — — — — Exceeding 80 %	0403 90 59 9570
	— — — — — Other, of a fat content by weight (4):	
0403 90 61	— — — — — Not exceeding 3 %:	
	— — — — — Not exceeding 1,5 %	0403 90 61 9100
	— — — — — Exceeding 1,5 %	0403 90 61 9300
0403 90 63	— — — — — Exceeding 3 % but not exceeding 6 %	0403 90 63 9000
0403 90 69	— — — — — Exceeding 6 %	0403 90 69 9000
ex 0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404 90	— Other:	
	— — Not containing added sugar or other sweetening matter, of a fat content by weight:	
0404 90 21	— — — Not exceeding 1,5 %:	
	— — — — In powder or granules (2)	0404 90 21 9100
	— — — — Other (1), of a non-fat lactic dry matter content:	
	— — — — — Of less than 15 % by weight	0404 90 21 9910
	— — — — — Of 15 % or more by weight	0404 90 21 9950
0404 90 23	— — — Exceeding 1,5 % but not exceeding 27 %:	
	— — — — In powder or granules (2):	
	— — — — — Of a fat content by weight:	
	— — — — — Not exceeding 11 %	0404 90 23 9120
	— — — — — Exceeding 11 % but not exceeding 17 %	0404 90 23 9130
	— — — — — Exceeding 17 %, but not exceeding 25 %	0404 90 23 9140
	— — — — — Exceeding 25 %	0404 90 23 9150
	— — — — — Other than in powder or granules (1):	
	— — — — — Of a non-fat lactic dry matter content of less than 15 % by weight and a fat content by weight:	
	— — — — — Not exceeding 3 %	0404 90 23 9911
	— — — — — Exceeding 3 % but not exceeding 6 %	0404 90 23 9913
	— — — — — Exceeding 6 % but not exceeding 10 %	0404 90 23 9915
	— — — — — Exceeding 10 % but not exceeding 17 %	0404 90 23 9917
	— — — — — Exceeding 17 %	0404 90 23 9919
	— — — — — Of a non-fat lactic dry matter content of not less than 15 % by weight and a fat content by weight:	
	— — — — — Not exceeding 3 %	0404 90 23 9931
	— — — — — Exceeding 3 % but not exceeding 7,4 %	0404 90 23 9933
	— — — — — Exceeding 7,4 % but not exceeding 8 %	0404 90 23 9935
	— — — — — Exceeding 8 % but not exceeding 10 %	0404 90 23 9937
	— — — — — Exceeding 10 %	0404 90 23 9939

CN code	Description of goods	Product code
ex 0404 90 29	-- -- -- Exceeding 27 %: -- -- -- -- In powder or granules <sup>(2)</sup> , of a fat content by weight: -- -- -- -- -- Not exceeding 28 % -- -- -- -- -- Exceeding 28 % but not exceeding 29 % -- -- -- -- -- Exceeding 29 % but not exceeding 41 % -- -- -- -- -- Exceeding 41 % but not exceeding 45 % -- -- -- -- -- Exceeding 45 % but not exceeding 59 % -- -- -- -- -- Exceeding 59 % but not exceeding 69 % -- -- -- -- -- Exceeding 69 % but not exceeding 79 % -- -- -- -- -- Exceeding 79 %	0403 90 29 9110 0404 90 29 9115 0404 90 29 9120 0404 90 29 9130 0404 90 29 9135 0404 90 59 9150 0404 90 29 9160 0404 90 29 9180
0404 90 81	-- -- -- Other, of a fat content by weight: -- -- -- -- Not exceeding 1,5 %: -- -- -- -- -- In powder or granules <sup>(4)</sup> -- -- -- -- -- Other, of a non-fat lactic dry matter content: -- -- -- -- -- -- Of less than 15 % by weight <sup>(4)</sup> -- -- -- -- -- -- Of 15 % or more by weight <sup>(4)</sup>	0403 90 81 9100 0403 90 81 9910 0403 90 81 9950
ex 0404 90 83	-- -- -- Exceeding 1,5 % but not exceeding 27 %: -- -- -- -- In powder or granules <sup>(4)</sup> : -- -- -- -- -- Of a fat content by weight: -- -- -- -- -- -- Not exceeding 11 % -- -- -- -- -- -- Exceeding 11 % but not exceeding 17 % -- -- -- -- -- -- Exceeding 17 % but not exceeding 25 % -- -- -- -- -- -- Exceeding 25 % -- -- -- -- -- Other than in powder or granules: -- -- -- -- -- -- Of a non-fat lactic dry matter content of less than 15 % by weight and a fat content by weight <sup>(4)</sup> : -- -- -- -- -- -- -- Not exceeding 3 % -- -- -- -- -- -- -- Exceeding 3 % but not exceeding 6 % -- -- -- -- -- -- -- Exceeding 6 % but not exceeding 10 % -- -- -- -- -- -- -- Exceeding 10 % but not exceeding 17 % -- -- -- -- -- -- -- Exceeding 17 % -- -- -- -- -- -- Of a non-fat lactic dry matter content of not less than than 15 % by weight and a fat content by weight <sup>(4)</sup> : -- -- -- -- -- -- -- Not exceeding 3 % -- -- -- -- -- -- -- Exceeding 3 % but not exceeding 6,9 % -- -- -- -- -- -- -- Exceeding 6,9 % but not exceeding 9,5 % -- -- -- -- -- -- -- Exceeding 9,5 % but not exceeding 21 %	0404 90 83 9110 0404 90 83 9130 0404 90 83 9150 0404 90 83 9170 0404 90 83 9911 0404 90 83 9913 0404 90 83 9915 0404 90 83 9917 0404 90 83 9919 0404 90 83 9931 0404 90 83 9933 0404 90 83 9935 0404 90 83 9937
0404 90 89	-- -- -- Exceeding 27 %: -- -- -- -- In powder or granules, of a fat content by weight <sup>(4)</sup> : -- -- -- -- -- Not exceeding 41 % -- -- -- -- -- Exceeding 41 % -- -- -- -- -- Other than in powder or granules, of a fat content by weight <sup>(4)</sup> : -- -- -- -- -- -- Not exceeding 39 % -- -- -- -- -- -- Exceeding 39 % but not exceeding 45 % -- -- -- -- -- -- Exceeding 45 %	0403 90 89 9130 0403 90 89 9150 0403 90 89 9930 0403 90 89 9950 0403 90 89 9990



## ANNEX II

## Notes

- (<sup>1</sup>) Where the product falling within this subheading is a mixture containing non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504, no export refund is payable.

When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added to the product.

- (<sup>2</sup>) Where the product falling within this subheading is a mixture containing added non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504, the added non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 must not to be taken into account in the calculation of the refund.

When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:

- the actual content by weight of non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product, and in particular,
- the lactose content of the added whey.

- (<sup>3</sup>) Where the product contains casein and/or caseinates added before or at the time of processing, no refund is payable.

When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not casein and/or caseinates have been added.

- (<sup>4</sup>) The refund per 100 kilograms of product falling within this subheading is equal to the sum of the following components:

- (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kilograms of product.

However, where whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added to the product, the amount per kilogram shown is to be multiplied by the weight of the lactic matter other than whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of product;

- (b) a component calculated in accordance with Article 12(3) of Commission Regulation (EC) No 1466/95 (OJ L 144, 28.6.1995, p. 22).

When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:

- the actual content by weight of whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 and of sucrose and/or other non-lactic matter added per 100 kilograms of finished product, and in particular,
- the lactose content of the added whey.

- (<sup>5</sup>) Deleted by Regulation (EC) No 707/98.

- (<sup>6</sup>) Deleted by Regulation (EC) No 823/96 (OJ L 111, 4.5.1996, p. 9).

- (<sup>7</sup>) In the case of cheeses presented in immediate packings which also contain preserving liquid, in particular brine, the refund is granted on the net weight, less the weight of the liquid.

- (<sup>8</sup>) When completing customs formalities, the applicant must state on the declaration provided for that purpose:
- the skimmed-milk powder content by weight,
  - whether or not whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:
  - the actual content by weight of whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product, and in particular,
  - the lactose content of the added whey per 100 kilograms of finished product.

(<sup>9</sup>) 'Special compound feedingstuffs' are compound feedingstuffs containing skimmed milk powder and fish meal and/or more than 9 grams of iron and/or more than 1,2 grams of copper per 100 kilograms of product.

(<sup>10</sup>) Where the product contains non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products covered by CN code 3504, the added non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey (excluding whey butter covered by CN code 0405 10 50) and/or lactose and/or permeate and/or products covered by CN code 3504 will not be taken into account for the purpose of calculating the refund.

When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case, the actual content by weight of the non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey (specifying, where applicable the whey butter content) and/or lactose and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product.

(<sup>11</sup>) The refund on frozen condensed milk is the same as that on products falling within headings 0402 91 and 0402 99.

(<sup>12</sup>) The refunds on frozen products covered by CN codes 0403 90 11 to 0403 90 39 are the same as those on products covered by CN codes 0403 90 51 to 0403 90 69 respectively.

(<sup>13</sup>) Where the product contains non-lactic matter, the non-lactic matter is not to be taken into account for the purposes of calculating the refund.

When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter has been added and, where this is the case, the actual content by weight of the non-lactic matter added per 100 kilograms of finished product.

(<sup>14</sup>) Where the product contains non-lactic matter other than sucrose, the non-lactic matter other than sucrose is not to be taken into account for the purposes of calculating the refund.

The refund on 100 kilograms of product covered by this subheading is equal to the sum of the following components:

- (a) the amount per kilogram shown, multiplied by the weight of the lactic matter per 100 kilograms of product;
- (b) a component calculated in accordance with Article 12(3) of Commission Regulation (EC) No 1466/95 (OJ L 144, 28.6.1995, p. 22).

When completing customs formalities, the applicant must state on the declaration provided for that purpose the actual content by weight of sucrose and/or other non-lactic matter added per 100 kilograms of finished product.

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