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► **B** **COMMISSION REGULATION (EC) No 2535/2001**

**of 14 December 2001**

**laying down detailed rules for applying Council Regulation (EC) No 1255/1999 as regards the import arrangements for milk and milk products and opening tariff quotas**

(OJ L 341, 22.12.2001, p. 29)

Amended by:

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	No	page	date	
► <b>M1</b> Commission Regulation (EC) No 886/2002 of 27 May 2002	L 139	30	29.5.2002	
► <b>M2</b> Commission Regulation (EC) No 1165/2002 of 28 June 2002	L 170	49	29.6.2002	
► <b>M3</b> Commission Regulation (EC) No 1667/2002 of 19 September 2002	L 252	8	20.9.2002	
► <b>M4</b> Commission Regulation (EC) No 2302/2002 of 20 December 2002	L 348	78	21.12.2002	
► <b>M5</b> Commission Regulation (EC) No 2332/2002 of 23 December 2002	L 349	20	24.12.2002	
► <b>M6</b> Commission Regulation (EC) No 787/2003 of 8 May 2003	L 115	18	9.5.2003	
► <b>M7</b> Commission Regulation (EC) No 1157/2003 of 30 June 2003	L 162	19	1.7.2003	
► <b>M8</b> Commission Regulation (EC) No 2012/2003 of 14 November 2003	L 297	19	15.11.2003	
► <b>M9</b> Commission Regulation (EC) No 50/2004 of 9 January 2004	L 7	9	13.1.2004	
► <b>M10</b> Commission Regulation (EC) No 748/2004 of 22 April 2004	L 118	3	23.4.2004	
► <b>M11</b> Commission Regulation (EC) No 810/2004 of 29 April 2004	L 215	104	16.6.2004	
► <b>M12</b> Commission Regulation (EC) No 1036/2005 of 1 July 2005	L 171	19	2.7.2005	
► <b>M13</b> Commission Regulation (EC) No 316/2006 of 22 February 2006	L 52	22	23.2.2006	
► <b>M14</b> Commission Regulation (EC) No 591/2006 of 12 April 2006	L 104	11	13.4.2006	
► <b>M15</b> Commission Regulation (EC) No 926/2006 of 22 June 2006	L 170	8	23.6.2006	

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- **C1** Corrigendum, OJ L 017, 19.1.2002, p. 58 (2535/2001)
- **C2** Corrigendum, OJ L 021, 24.1.2002, p. 48 (2535/2001)
- **C3** Corrigendum, OJ L 103, 19.4.2002, p. 31 (2535/2001)
- **C4** Corrigendum, OJ L 194, 23.7.2002, p. 48 (2535/2001)
- **C5** Corrigendum, OJ L 322, 9.12.2005, p. 38 (2535/2001)



**COMMISSION REGULATION (EC) No 2535/2001**

**of 14 December 2001**

**laying down detailed rules for applying Council Regulation (EC) No 1255/1999 as regards the import arrangements for milk and milk products and opening tariff quotas**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products <sup>(1)</sup>, as last amended by Regulation (EC) No 1670/2000 <sup>(2)</sup>, and in particular Article 26(3) and Article 29(1) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1374/98 of 29 June 1998 laying down detailed rules for the application of the import arrangements and opening tariff quotas for milk and milk products <sup>(3)</sup>, as last amended by Regulation (EC) No 594/2001 <sup>(4)</sup>, has been substantially amended several times. Since further amendments are to be made, in the interests of clarity and efficiency the said Regulation should be recast to include also the provisions of Commission Regulation (EEC) No 2967/79 of 18 December 1979 laying down the conditions under which certain cheeses benefiting from preferential import treatment are to be processed <sup>(5)</sup>, as last amended by Regulation (EC) No 1599/95 <sup>(6)</sup>, Commission Regulation (EC) No 2508/97 of 15 December 1997 laying down detailed rules for the application to milk and milk products of the schemes provided for in the Europe Agreements between the Community and the Republic of Hungary, the Republic of Poland, the Czech Republic, the Slovak Republic, Bulgaria, Romania and Slovenia and the Agreements on free trade between the Community and the Baltic States <sup>(7)</sup>, as last amended by Regulation (EC) No 2856/2000 <sup>(8)</sup>, and Commission Regulation (EC) No 2414/98 of 9 November 1998 laying down detailed rules for the application of the arrangements applicable to imports of milk products originating in the African, Caribbean and Pacific States (ACP States) and repealing Regulation (EEC) No 1150/90 <sup>(9)</sup>.
- (2) Articles 26 and 29 of Regulation (EC) No 1255/1999 stipulate that the Commission is to ensure that import licences are issued to all applicants irrespective of where in the Community they are established and that all discrimination between importers must be avoided, whilst taking into account all the relevant provisions.
- (3) In order to take account of certain features specific to the importation of milk products, additional provisions should be adopted as well as, where necessary, derogations from Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products <sup>(10)</sup>, as last amended by Regulation (EC) No 2299/2001 <sup>(11)</sup>.
- (4) Specific provisions are needed for imports into the Community of milk products at reduced duty under the tariff concessions provided for in the following texts:

<sup>(1)</sup> OJ L 160, 26.6.1999, p. 48.

<sup>(2)</sup> OJ L 193, 29.7.2000, p. 10.

<sup>(3)</sup> OJ L 185, 30.6.1998, p. 21.

<sup>(4)</sup> OJ L 88, 28.3.2001, p. 7.

<sup>(5)</sup> OJ L 336, 29.12.1979, p. 23.

<sup>(6)</sup> OJ L 151, 1.7.1995, p. 10.

<sup>(7)</sup> OJ L 345, 16.12.1997, p. 31.

<sup>(8)</sup> OJ L 332, 28.12.2000, p. 49.

<sup>(9)</sup> OJ L 299, 10.11.1998, p. 7.

<sup>(10)</sup> OJ L 152, 24.6.2000, p. 1.

<sup>(11)</sup> OJ L 308, 27.11.2001, p. 19.

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- (a) the concessions set out in schedule CXL drawn up in the wake of the Uruguay Round of multilateral trade negotiations and the negotiations conducted under Article XXIV.6 of GATT following the accession to the European Community of Austria, Finland and Sweden (hereinafter called ‘the CXL schedule’);
- (b) the tariff agreement with Switzerland concerning certain cheeses listed in position ex 0404 of the Common Customs Tariff, concluded on behalf of the Community by Council Decision 69/352/EEC <sup>(1)</sup>, as last amended by the Agreement in the form of an Exchange of Letters between the European Economic Community, of the one part, and the Swiss Confederation, of the other part, concerning certain agricultural products, approved by Council Decision 95/582/EC <sup>(2)</sup> (hereinafter called the ‘Agreement with Switzerland’);
- (c) the Agreement in the form of an Exchange of Letters between the European Community and the Kingdom of Norway concerning certain agricultural products, approved by Decision 95/582/EC (hereinafter called ‘the Agreement with Norway’);
- (d) Decision No 1/98 of the EC-Turkey Association Council of 25 February 1998 on the trade regime for agricultural products <sup>(3)</sup>;
- (e) Council Regulation (EC) No 1706/98 of 20 July 1998 on the arrangements applicable to agricultural products and goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States) and repealing Regulation (EEC) No 715/90 <sup>(4)</sup>;
- (f) the Agreement on trade, development and cooperation between the European Community and its Member States, of the one part, and the Republic of South Africa, of the other part, provisionally applied under the Agreement in the Form of an Exchange of Letters concluded between the European Community and South Africa and approved by Council Decision 1999/753/EC <sup>(5)</sup> (hereinafter called ‘the Agreement with South Africa’);
- (g) Council Regulations (EC) No 1349/2000 <sup>(6)</sup>, as amended by Regulation (EC) No 2677/2000 <sup>(7)</sup>, (EC) No 1727/2000 <sup>(8)</sup>, (EC) No 2290/2000 <sup>(9)</sup>, (EC) No 2341/2000 <sup>(10)</sup>, (EC) No 2433/2000 <sup>(11)</sup>, (EC) No 2434/2000 <sup>(12)</sup>, (EC) No 2435/2000 <sup>(13)</sup>, (EC) No 2475/2000 <sup>(14)</sup>, (EC) No 2766/2000 <sup>(15)</sup> and (EC) No 2851/2000 <sup>(16)</sup>, establishing certain concessions in the form of Community tariff quotas for certain agricultural products and providing for the adjustment, as an autonomous and transitional measure, of certain agricultural concessions provided for in the Europe Agreements with Estonia, Hungary, Bulgaria, Latvia, the Czech Republic, the Slovak Republic, Romania, Slovenia, Lithuania and the Republic of Poland, respectively;
- (h) the Agreement establishing an Association between the European Economic Community and the Republic of Cyprus, signed on 19 December 1972, concluded on behalf of the

<sup>(1)</sup> OJ L 257, 13.10.1969, p. 3.

<sup>(2)</sup> OJ L 327, 30.12.1995, p. 17.

<sup>(3)</sup> OJ L 86, 20.3.1998, p. 1.

<sup>(4)</sup> OJ L 215, 1.8.1998, p. 12.

<sup>(5)</sup> OJ L 311, 4.12.1999, p. 1.

<sup>(6)</sup> OJ L 155, 28.6.2000, p. 1.

<sup>(7)</sup> OJ L 308, 8.12.2000, p. 7.

<sup>(8)</sup> OJ L 198, 4.8.2000, p. 6.

<sup>(9)</sup> OJ L 262, 17.10.2000, p. 1.

<sup>(10)</sup> OJ L 271, 24.10.2000, p. 7.

<sup>(11)</sup> OJ L 280, 4.11.2000, p. 1.

<sup>(12)</sup> OJ L 280, 4.11.2000, p. 9.

<sup>(13)</sup> OJ L 280, 4.11.2000, p. 17.

<sup>(14)</sup> OJ L 286, 11.11.2000, p. 15.

<sup>(15)</sup> OJ L 321, 19.12.2000, p. 8.

<sup>(16)</sup> OJ L 332, 28.12.2000, p. 7.

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Community by Council Regulation (EEC) No 1246/73 <sup>(1)</sup>, and in particular the Protocol laying down the conditions and procedures for the implementation of the second stage of the Agreement establishing an Association between the European Economic Community and the Republic of Cyprus, signed on 19 December 1987 and concluded by Council Decision 87/607/EEC <sup>(2)</sup> (hereinafter called 'the Agreement with Cyprus'.

- (5) The CXL schedule provides for certain tariff quotas under the arrangements for current and minimum access. Those quotas should be opened and rules laid down for administering them.
- (6) In order to ensure correct and fair management of the tariff quotas for unspecified countries of origin fixed in the CXL schedule and the tariff quotas for imports at reduced duty from the countries of central and eastern Europe, the ACP States, Turkey and the Republic of South Africa, licence applications should be subject to the lodging of a security greater than that required for normal imports and certain rules should be laid down for the submission of licence applications. The quotas should be spread out over the year and the procedure for allocating licences and their period of validity should be laid down.
- (7) In order to ensure that applications for import licences are genuine, to prevent speculation and ensure maximum utilisation of the quotas opened, individual applications should be restricted to 10 % of the quota concerned, applicants should no longer be permitted to refuse licences where the allocation factor is less than 0,8, quotas should be open only to importers who have imported or exported the products covered by those quotas, criteria should be laid down to restrict eligibility to apply for licences by requiring all applicants to provide documents proving their status and regular activity as traders and each importer should be allowed to lodge only one licence application per quota. To facilitate the selection and admission of eligible applicants by the national authorities, a procedure should be introduced for approving eligible applicants and drawing up a list of approved applicants valid for one year. To ensure that the restrictions on the number of applications are effective, there should be a penalty where such restrictions are not complied with.
- (8) Products subject to inward- and outward-processing transactions are neither imported, and consequently released for free circulation, nor exported and have therefore never been taken into account for the purposes of establishing the eligibility of applicants under the arrangements governed by Regulation (EC) No 1374/98. In the interests of clarity, it should be specified that these transactions may not be taken into account when calculating the reference quantity provided for in this Regulation.
- (9) For the purposes of administering the tariff quotas opened for specified countries of origin fixed in the CXL schedule and the quotas provided for under the Agreement with Norway, in particular the check that imported products comply with the description of the goods concerned and with the tariff quota, use should be made of the arrangements under which import licences are issued in a prescribed form on presentation of IMA 1 certificates (inward monitoring arrangements) on the responsibility of the exporting country. These arrangements, under which the exporting country gives an assurance that the exported products conform with their description, considerably simplify the import procedure. They are also used by third countries to monitor compliance with tariff quotas.

<sup>(1)</sup> OJ L 133, 21.5.1973, p. 1.

<sup>(2)</sup> OJ L 393, 31.12.1987, p. 1.

**▼B**

- (10) In order to protect the Community's financial interests, however, declarations under the IMA 1 certificate arrangements must be verified at Community level by the random sampling of lots and the use of internationally recognised testing and statistical methods.
- (11) Additional detailed rules are necessary for implementing the IMA 1 certificate system, in particular regarding the completion, issue, cancellation, amendment and replacement of certificates by the issuing body, the period of validity of certificates and the conditions for their use with a corresponding import licence. End-of-year provisions are also needed, linked to normal shipping times, for releasing for free circulation products covered by an IMA 1 certificate and intended for import in the following year. To ensure compliance with the quota, import declarations should be monitored and an end-of-year audit carried out.
- (12) New Zealand butter imported under the current access quota must be identified to ensure that the full export refund and certain aid amounts are not paid. To that end, certain definitions are needed, along with instructions on how to complete the IMA 1 certificate, how to check the weight and fat content and what procedure to follow in the event of a dispute concerning the composition of the butter.
- (13) As an exception to Regulation (EC) No 1291/2000, imports of New Zealand butter under the current access quota should also be subject to additional conditions, in particular to link the quantity covered by an IMA 1 certificate to that covered by a corresponding import licence and require that both documents be used only once together with a declaration of release for free circulation.
- (14) Canadian cheddar is now the only product covered by the IMA 1 certificate system for which a minimum free-at-frontier value must be complied with. For this purpose the buyer and the Member State of destination must be indicated on the IMA 1 certificate.
- (15) As a result of poor management by the bodies issuing IMA 1 certificates in Norway, which led to a quota overrun, Norway has asked to replace the two issuing bodies indicated in Annex VII to Regulation (EC) No 1374/98 with a single body answering directly to the Ministry of Agriculture. The necessary changes should therefore be made to comply with Norway's request.
- (16) Importers who intend to import certain cheeses originating in Switzerland must undertake to comply with a minimum free-at-frontier value in order to benefit from preferential treatment for those cheeses. In the past this undertaking was given in box 17 of the obligatory IMA 1 certificate, but this is no longer the case. In the interests of clarity, therefore, the notion of the free-at-frontier value and the conditions for ensuring that it is complied with should be specified in some other way.
- (17) In the case of the specific provisions relating to preferential imports not subject to quotas as referred to in Regulation (EC) No 1706/98, Annex I to Protocol 1 to Decision No 1/98 of the EC-Turkey Association Council, Annex IV to the Agreement with South Africa, and under the Agreement with Switzerland, it should be specified that the reduced rate of duty is to be applied only on presentation of the proof of origin provided for in the relevant Protocols to those Agreements.
- (18) In order better to protect the Community's own resources, and in the light of the experience gained, detailed rules are needed for import checks. In particular, the procedure to be followed in certain cases where the lot covered by a declaration of release for free circulation does not conform to that declaration should be specified in order to ensure adequate surveillance of quantities actually released for free circulation against quotas.

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- (19) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Milk and Milk Products,

HAS ADOPTED THIS REGULATION:

## TITLE 1

## GENERAL PROVISIONS

*Article 1*

Except where otherwise stated, this Title shall apply to all imports into the Community of any of the products listed in Article 1 of Regulation (EC) No 1255/1999 (hereinafter called 'milk products'), including imports without quantitative restrictions or measures having equivalent effect and with exemption from customs duties and charges having equivalent effect under exceptional trade measures granted by the Community to certain countries and territories.

*Article 2*

Without prejudice to Title II of Regulation (EC) No 1291/2000, all imports of milk products shall be subject to presentation of an import licence.

*Article 3*

1. The security referred to in Article 15(2) of Regulation (EC) No 1291/2000 shall be EUR 10 per 100 kilograms net of product.
2. The eight-digit Combined Nomenclature code (hereinafter called 'CN code'), preceded by 'ex' where appropriate, shall be entered in box 16 of both import licence applications and the licences themselves. Licences shall be valid only for products so designated.
3. Licences shall be valid from the actual day of issue within the meaning of Article 23(2) of Regulation (EC) No 1291/2000 until the end of the third month following.
4. Licences shall be issued no later than the first working day following the day on which the application is submitted.

*Article 4*

1. CN code 0406 90 01, covering cheeses for processing, shall apply only to imports.

**▼M2**

2. CN codes 0406 20 10 and 0406 90 19 shall apply only to imported products originating in and coming from Switzerland in accordance with Article 20.

**▼ M2**

3. CN codes 0406 90 02 to 0406 90 06 shall not apply under this Regulation. For imports carried out after 1 June 2002 under licences issued before that date, products falling within those codes shall be classified under CN codes 0406 90 13 to 0406 90 17 and the rates set out in Annex II(D) shall apply.

**▼ B**

## TITLE 2

## SPECIFIC RULES ON IMPORTS AT REDUCED DUTY

## CHAPTER I

**Imports under quotas opened by the Community on the basis of an import licence alone**

## Section 1

*Article 5*

This Chapter shall apply to milk products imported under the following tariff quotas:

(a) quotas for unspecified countries of origin as referred to in the CXL schedule;

**▼ M12**

(b) the quotas provided for in Council and Commission Decisions 2005/430/EC <sup>(1)</sup> and 2005/431/EC <sup>(2)</sup>;

**▼ M6**

(c) the quotas provided for in Council Regulation (EC) No 2286/2002 <sup>(3)</sup>;

**▼ B**

(d) the quotas referred to in Annex I to Protocol 1 to Decision No 1/98 of the EC-Turkey Association Council;

(e) the quotas provided for in Annex IV to the Agreement with South Africa;

**▼ M1**

(f) the quotas provided for in Annex 2 and Appendix 1 of Annex 3 to the Agreement on trade in agricultural products concluded between the European Community and Switzerland on 21 June 1999 <sup>(4)</sup>;

**▼ M13**


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**▼ M7**

(h) the quotas provided for in Council Decision 2003/465/EC <sup>(5)</sup>.

**▼ B***Article 6*

Annex I to this Regulation sets out the tariff quotas, the duties to be applied, the maximum quantities to be imported each year, the 12-month import periods (hereinafter called 'import year') and their division into two equal parts for six-month periods.

**▼ M1**

The quantities set out in Annex I, Parts B, D and F, for each import year shall be divided into two equal parts for the six-month periods commencing on 1 July and 1 January of each year.

<sup>(1)</sup> OJ L 155, 17.6.2005, p. 1.

<sup>(2)</sup> OJ L 155, 17.6.2005, p. 26.

<sup>(3)</sup> OJ L 348, 21.12.2002, p. 5.

<sup>(4)</sup> OJ L 114, 30.4.2002, p. 132.

<sup>(5)</sup> OJ L 156, 25.6.2003, p. 48.

**▼B**

## Section 2

*Article 7*

Applicants for import licences must be approved in advance by the competent authority of the Member State in which they are established.

The authority concerned shall assign an approval number to each approved importer.

*Article 8*

1. Approval shall be granted to all importers who submit a request to the competent authorities before 1 April, together with the following:

- (a) proof that during the previous calendar year they imported into and/or exported from the Community at least 25 tonnes of milk products covered by Chapter 04 of the Combined Nomenclature in at least four separate operations;
- (b) any document and information adequately substantiating their identity and status as traders, in particular:
  - (i) documents relating to business accounts and/or tax arrangements drawn up in accordance with national law, and  
if provided for under national law:
  - (ii) their VAT number,
  - (iii) their registration in the commercial register.

2. For the purposes of the proof required under paragraph 1(a):

- (a) only customs declarations showing the name and address of the applicant in box 8 of import declarations and box 2 of export declarations shall be taken into account;
- (b) inward- and outward-processing transactions shall not be considered as imports or exports.

*Article 9*

Before 15 June, the competent authority shall inform applicants of the outcome of the approval procedure and their approval number where applicable. Approval shall be valid for one year.

**▼M1***Article 10*

1. Before 20 June each year, the Member States shall send their lists of approved importers, in accordance with paragraph 3 below, to the Commission, which shall forward them to the competent authorities of the other Member States.

Only importers included on a list shall be authorised to apply for licences during the period from 1 July to 30 June following, in accordance with Articles 11 to 14.

2. The Commission may, at the request of the countries applying for membership for which an import quota is opened, forward a list of approved importers on condition that it obtains the consent to the proposed forwarding of the importers appearing on the list. The Member States shall take the necessary steps to seek the consent of the importers.

3. The Member States shall forward their lists of approved importers in accordance with the model at Annex XIV, showing in Part A of that Annex the approved importers who have given their consent in accordance with paragraph 2, and in Part B of that Annex the other approved importers.



▼ **B**

## Section 3

*Article 11*

Licence applications may be lodged only in the Member State of approval, and must bear the importer's approval number.

*Article 12*

Importers may lodge only one licence application each for the same quota in the integrated tariff of the European Communities (TARIC) (hereinafter called 'quota number').

► **M6** ————— ◀

Licence applications shall be admissible only where applicants attach a written declaration that they have not submitted, and undertake not to submit, any other applications for the same quota under the import arrangements covered by this Chapter during the current period.

If an applicant submits more than one application for the same quota, all applications submitted by that applicant for the quotas covered by Chapter I of Title 2 shall be rejected for a six-month import period.

*Article 13*

1. Licence applications may show one or more of the CN codes listed in Annex I for the same quota and must indicate the quantity requested for each code.

However, a separate licence shall be issued for each code.

▼ **M1**

2. ► **M3** Licence applications shall relate to no more than 10 % of the quantity available under the quota for the six-month period as referred to in Article 6, and shall involve no less than 10 tonnes. ◀

▼ **M13**

However, in the case of the quotas referred to in Article 5(c), (d), (e), (f) and (h), licence applications shall relate to at least 10 tonnes and to no more than the quantity available for each period.

▼ **M1**

3. The quantity for which licence applications may be lodged referred to in paragraph 2 shall be increased by the quantity arising from the application of the second subparagraph of Article 16(2).

▼ **B***Article 14*

1. Licence applications may be lodged only during the first 10 days of each six-month period.

2. The security referred to in Article 15(2) of Regulation (EC) No 1291/2000 shall be EUR 35 per 100 kilograms net of product.

## Section 4

*Article 15*

1. On the fifth working day following the end of the period for lodging applications, Member States shall notify the Commission of the applications lodged for each of the products concerned. Notifications shall include a list of applicants, their approval numbers and the quantities applied for under each CN code, broken down by country of origin in the case of Annex I(A).

2. All notifications, including notifications that no applications have been made, shall be made by telex, fax or electronic mail on the working day stipulated, in accordance with the specimen in Annex VI where no applications have been made and the specimens in Annexes VI and VII where applications have been made.

**▼B**

3. Notifications shall be made on separate forms for each of the quotas listed in Annex I and on separate forms for each country of origin in the case of the quotas listed in Annex 1(B)(2) and (3).

*Article 16*

1. The Commission shall decide as quickly as possible to what extent applications may be accepted and shall inform the Member States of its decision.

Licences shall be issued to applicants whose applications have been notified under Article 15 no more than five working days after the Member States have been informed of the decision referred to in the first subparagraph.

2. Where the total quantity covered by licence applications exceeds the quantity fixed, the Commission shall apply an allocation factor to the quantities applied for.

Where the total quantity covered by licence applications is less than the quantity available, the Commission shall determine the quantity remaining, which shall be added to that available for the following period of the same import year.

3. Import licences shall be valid for 150 days from the actual day of issue under Article 23(2) of Regulation (EC) No 1291/2000.

However, licences shall not be valid after the end of the import year for which they are issued.

4. Import licences issued under this Chapter may be transferred only to natural or legal persons approved in accordance with Section 2. When licences are transferred, the transferor shall notify the issuing body of the approval number of the transferee.

*Article 17*

As an exception to Article 8(4) of Regulation (EC) No 1291/2000, quantities imported under this Chapter may not exceed that shown in boxes 17 and 18 of the import licence. To that end, the figure '0' shall be entered in box 19 of the licence.

*Article 18*

1. Licence applications and licences shall show:

(a) the country of origin in box 8;

**▼M1**

(b) in box 15, the description of the product given in Annex I or, failing that, the Combined Nomenclature description for the CN code indicated for the quota concerned;

**▼B**

(c) the CN code as indicated for the quota concerned, preceded by 'ex' where appropriate, in box 16;

**▼M11**

(d) in box 20, the quota and one of the following:

- Reglamento (CE) n° 2535/2001, artículo 5
- Článek 5 nařízení (ES) č. 2535/2001
- Forordning (EF) nr. 2535/2001, artikel 5
- Verordnung (EG) Nr. 2535/2001, Artikel 5
- Määruse (EÜ) nr. 2535/2001 artikkel 5
- Κανονισμός (ΕΚ) αριθ 2535/2001, άρθρο 5
- Article 5 of Regulation (EC) No 2535/2001
- Règlement (CE) n° 2535/2001, Article 5
- Regolamento (CE) n. 2535/2001, articolo 5
- Regulas (EK) Nr. 2535/2001 5. pants
- Reglamento (EB) Nr. 2535/2001 5 straipsnis

**▼ M11**

- 2535/2001/EK rendelet 5. cikk
- Artikolu 5 tar-Regolament (KE) Nru 2535/2001
- Verordening (EG) nr. 2535/2001, artikel 5
- Artykuł 5 Rozporządzenia (WE) nr. 2535/2001
- Regulamento (CE) n.º 2535/2001 artigo 5.º
- Článok 5 nariadenia (ES) č. 2535/2001
- 'Člen 5 Uredbe (ES) št. 2535/2001
- Asetus (EY) N:o. 2535/2001 Artikla 5
- Förordning (EG) nr. 2535/2001 artikel 5.

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2. Licences shall carry an obligation to import from the country indicated in box 8, except in the case of imports under the quotas referred to in Annex I(A).
3. Box 24 of licences shall show the rate of duty applicable or the rate of duty expressed as a percentage of the basic duty or the rate of reduction of the duty expressed as a percentage, in accordance with the Annexes.

*Article 19***▼ M11**

1. The reduced rate of duty shall be applied only on presentation of the declaration of release for free circulation accompanied by the import licence and, in the case of the imports referred to below, the proof of origin issued, respectively, under the following instruments:
  - (a) Protocol 4 to the Europe Agreements concluded between the Community and Romania <sup>(1)</sup>, and Bulgaria <sup>(2)</sup>;
  - (b) Protocol 1 to Annex IV to the ACP-EC Partnership Agreement signed at Cotonou on 23 June 2000, applicable by virtue of Decision No 1/2000 of the ACP-EC Council of Ministers <sup>(3)</sup> (hereinafter called 'the ACP-EC Partnership Agreement');
  - (c) Protocol 3 to Decision No 1/98 of the EC-Turkey Association Council <sup>(4)</sup>;
  - (d) Protocol 1 to the Agreement with South Africa <sup>(5)</sup>;
  - (e) Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 <sup>(6)</sup>;
  - (f) Protocol 3 to the Agreement with Jordan;
  - (g) Rules referred to in point 10 of the Agreement with Norway.

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2. Release for free circulation of products imported under the agreements referred to in paragraph 1(a) and (b) shall be subject to either presentation of the EUR.1 certificate or a declaration by the exporter in accordance with the said Protocols.

**▼ M1**

3. When completing the customs formalities, importers shall be required to indicate, for imports of cheese as referred to in Annex XIII and covered by the quotas referred to in Article 5, in box 31 of the import declaration, the dry matter content by weight (%), the fat content by weight (%) in the dry matter and, where appropriate, the fat content by weight (%). Where the contents shown exceed those given in Annex XIII, the competent authorities shall notify the Commission thereof at the earliest opportunity by forwarding to it a copy of the import declaration and a copy of the relevant import licence.

<sup>(1)</sup> OJ L 357, 31.12.1994, p. 1.

<sup>(2)</sup> OJ L 358, 31.12.1994, p. 1.

<sup>(3)</sup> OJ L 195, 1.8.2000, p. 46.

<sup>(4)</sup> OJ L 86, 20.3.1998, p. 1.

<sup>(5)</sup> OJ L 311, 4.12.1999, p. 1.

<sup>(6)</sup> OJ L 300, 31.12.1972, p. 189

▼ **M6**

## CHAPTER IA

**Imports under the quotas managed in accordance with articles 308a to 308c of regulation (EEC) no 2454/93***Article 19a*▼ **M12**

1. Within the context of the quotas provided for in Council Regulations (EC) No 312/2003 <sup>(1)</sup> and (EC) No 747/2001 <sup>(2)</sup>, and given in Annex VIIa to this Regulation, Articles 308a to 308c of Regulation (EEC) No 2454/93 shall apply.

▼ **M6**

2. Without prejudice to Title II of Regulation (EC) No 1291/2000, imports under the quotas referred to in paragraph 1 shall be subject to the presentation of an import licence.

3. The rate of guarantee referred to in Article 15(2) of Regulation (EC) No 1291/2000 shall be equal to EUR 10 per 100 kg net of products.

Box 16 of both the licence application and the licence shall contain the eight-digit CN code. The licence shall be valid only for the product so designated.

Licences shall be valid from the day of actual issue within the meaning of Article 23(2) of Regulation (EC) No 1291/2000 until the end of the third subsequent month.

Licences shall be issued no later than the business day following the day on which the application is lodged.

▼ **M12**

4. Application of the reduced rate of duty shall be subject to the presentation of proof of origin issued in accordance with Annex III to the Agreement with Chile or with Protocol 4 to the Agreement with Israel.

▼ **B**

## CHAPTER II

**Non-quota imports on the basis of an import licence alone***Article 20*

1. This Chapter shall apply to preferential imports not subject to quotas as referred to in the following agreements and acts:

▼ **M6**

(a) Regulation (EC) No 2286/2002;

▼ **B**

(b) Annex I to Protocol 1 to Decision No 1/98 of the EC-Turkey Association Council;

(c) Annex IV to the Agreement with South Africa;

▼ **M1**

(d) The Agreement concerning trade in agricultural products concluded between the European Community and Switzerland, Annex 2 and Appendix 1 of Annex 3.

▼ **B**

2. Annex II to this Regulation lists the products concerned and the rates of duty applicable.

*Article 21*

1. Licence applications and licences shall show:

<sup>(1)</sup> OJ L 46, 20.2.2003, p. 1.

<sup>(2)</sup> OJ L 109, 19.4.2001, p. 2.

**▼B**

- (a) the country of origin in box 8;
- (b) in box 15:
  - (i) for imports originating in Turkey and Switzerland: the detailed description of the product as given in Annex II(B) and (D), respectively;
  - (ii) for other imports: a detailed description of the product, in particular the raw material used and the fat content by weight (%). For products falling within CN code 0406, the fat content, by weight (%), in the dry matter and the water content, by weight (%), in the non-fatty matter must also be indicated;
- (c) the CN code as indicated in the relevant Annex, preceded by 'ex' where appropriate, in box 16;

**▼M11**

- (d) in box 20, one of the following:
  - Reglamento (CE) n° 2535/2001 artículo 20
  - Článek 20 nařízení (ES) č. 2535/2001
  - Forordning (EF) nr. 2535/2001, artikel 20
  - Verordnung (EG) Nr. 2535/2001, artikel 20
  - Määruse (EÜ) nr. 2535/2001 artikkel 20
  - Κανονισμός (ΕΚ) αριθ. 2535/2001, άρθρο 20
  - Article 20 of Regulation (EC) No 2535/2001
  - Règlement (CE) n° 2535/2001, article 20
  - Regolamento (CE) n. 2535/2001, articolo 20
  - Regulas (EK) Nr. 2535/2001 20. pants
  - Reglamento (EB) Nr. 2535/2001 20 straipsnis
  - 2535/2001/EK rendelet 20. cikk
  - Artikolu 20 tar-Regolament (KE) Nru 2535/2001
  - Verordening (EG) nr. 2535/2001, artikel 20
  - Artykuł 20 Rozporządzenia (WE) nr. 2535/2001
  - Regulamento (CE) n.º 2535/2001, artigo 20.º
  - Clánok 20 nariadenia (ES) č. 2535/2001
  - Člen 20 Uredbe (ES) št. 2535/2001
  - Asetuksen (EY) N:o. 2535/2001, 20 artikla
  - Förordning (EG) nr. 2535/2001, artikel 20.

**▼B**

- 2. Licences shall carry an obligation to import from the country indicated in box 8.
- 3. Box 24 of licences shall show the rate of duty applicable or the rate of duty expressed as a percentage of the basic duty or the rate of reduction of the duty expressed as a percentage.

*Article 22*

The reduced rate of duty shall be applied only on presentation of the declaration of release for free circulation accompanied by the import licence and the proof of origin issued, respectively, under the following Protocols:

- (a) Protocol 1 to Annex V to the ACP-EC Partnership Agreement;
- (b) Protocol 3 to Decision No 1/98 of the EC-Turkey Association Council;

**▼B**

- (c) Protocol 1 to the Agreement with South Africa;
- (d) Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation signed at Brussels on 22 July 1972 <sup>(1)</sup>, as amended by Decision No 1/2001 of the EC-Switzerland Joint Committee of 24 January 2001 <sup>(2)</sup>.

**▼M1****▼B**

## CHAPTER III

**Imports under an import licence covered by an inward-monitoring arrangement (IMA 1) certificate**

## Section 1

*Article 24***▼M11**

1 This section shall apply to imports under the quotas for specified countries of origin listed in the CXL schedule.

**▼M9**

2. Annex III to this Regulation sets out the duties to be applied and, in the case of imports as referred to in paragraph 1(a), the maximum quantities to be imported by quota period.

**▼B***Article 25*

1. Import licences for the products listed in Annex III at the rate of duty indicated shall be issued only on presentation of a corresponding IMA 1 certificate, for the total net quantity indicated therein.

IMA 1 certificates must meet the requirements laid down in Article 40 (1) for butter under quota 09.4589 referred to in Annex III(A) (hereinafter called 'New-Zealand butter') and in Articles 29 to 33 for other products. Import licences must show the number and date of issue of the corresponding IMA 1 certificate.

2. Except in the case of New-Zealand butter and reduced-duty imports of the products referred to in Annex III(C), import licences may be issued only after the competent authority has verified that Article 33 (1)(e) has been complied with.

The licence issuing bodies shall send the Commission by fax a copy of the IMA 1 certificate lodged with each import licence application no later than 18.00 (Brussels time) on the day it is lodged.

Licence issuing bodies shall issue import licences on the fourth working day following, provided the Commission has not taken any special measures before that date.

The competent import licence issuing body shall retain a copy of each IMA 1 presented.

*Article 26*

1. IMA 1 certificates shall be valid from the date of issue up to the end of the eighth month following, but in no case may they remain valid for longer than the corresponding import licence or beyond 31 December of the import year for which they are issued.

<sup>(1)</sup> OJ L 300, 31.12.1972, p. 189.

<sup>(2)</sup> OJ L 51, 21.2.2001, p. 40.

**▼B**

2. From 1 November each year, IMA 1 certificates valid from the following 1 January may be issued for quantities covered by the quota for that import year. However, import licence applications may be lodged only from the first working day of the import year.

**▼M9**

However, for quota number 09.4589, IMA 1 certificates may be issued:

- (a) from 1 November each year, valid from the following 1 January, for quantities not exceeding the maximum quantity for the first quota period of that year, as referred to in Annex III.A. However, import licence applications may be lodged only from the first working day of January;
- (b) from 1 May each year, valid from the following 1 July, for the remaining quantities of the annual quantity of the quota, as referred to in Annex III.A. However, import licence applications may be lodged only from the first working day of July.

**▼B**

3. Annex VIII to this Regulation sets out the circumstances in which IMA 1 certificates may be cancelled, amended, replaced or corrected.

*Article 27*

As an exception to Article 8(4) of Regulation (EC) No 1291/2000, the quantity imported may not exceed that shown in boxes 17 and 18 of the import licence. To that end, the figure '0' shall be entered in box 19 of licences.

*Article 28*

1. Licence applications and licences shall show:

- (a) in boxes 7 and 8, the country of provenance and the country of origin;
- (b) in box 15, the product description as given in Annex III;
- (c) in box 16, the CN code as given in Annex III, preceded by 'ex' where appropriate;

**▼M11**

- (d) in box 20, where applicable, the quota number, the number of the IMA 1 certificate and its date of issue, in one of the following ways:
  - Válido si va acompañado del certificado IMA 1 nº... expedido el ...
  - Platné pouze při současném předložení osvědčení IMA 1 č... vydaného dne ...
  - Kun gyldig ledsaget af IMA 1-certifikat nr. ..., udstedt den ...
  - Nur gültig in Verbindung mit der Bescheinigung IMA 1 Nr. ..., ausgestellt am ...
  - Kehtiv, kui on kaasas IMA 1 sertifikaat nr. ..., välja antud ...
  - Έγκυρο μόνο εφόσον συνοδεύεται από το πιστοποιητικό IMA 1 αριθ.... που εξεδόθη στις ...
  - Valid if accompanied by the IMA 1 certificate No ... issued on ...
  - Valable si accompagné du certificat IMA nº ..., délivré le ...
  - Valido se accompagnato dal certificato IMA 1 n. ..., rilasciato il ...
  - Derīgs kopā ar IMA 1 sertifikātu Nr...., kas izdots ...
  - Galioja tik kartu su IMA 1 sertifikatu Nr...., išduotu ...
  - Csak a ...-án/én kiállított ... számú IMA 1 bizonyítvánnyal együtt érvényes
  - Validu jekk akkumpanjat b'certifikat IMA 1 Nru ... maħruġ fl- ...
  - Geldig indien vergezeld van een certificaat IMA nr. ... dat is afgegeven op ...

**▼M11**

- Ważne razem z certyfikatem IMA 1 nr. ... wydanym dnia ...
- Válido quando acompanhado do certificado IMA 1 com o número ... emitido ...
- Platné v prípade, že je pripojené osvedčenie IMA 1 č. ... vydané dňa ...
- Veljavno, če ga spremlja potrdilo IMA 1 št...., izdano dne ...
- Voimassa vain ... myönnetyn IMA 1-todistuksen N:o. ... kanssa
- Gäller endast tillsammans med IMA 1-intyg nr. ... utfärdat den ...

**▼B**

2. Licences shall carry an obligation to import from the country of origin indicated in box 8.
3. Box 24 of licences shall show the rate of duty applicable.

*Article 29*

1. IMA 1 certificates shall be drawn up on forms according to the specimen in Annex IX, except in the case of New Zealand butter, and in accordance with the requirements laid down in this Chapter.
2. Box 3 of IMA 1 certificates, relating to the buyer, and box 6 relating to the country of destination shall not be completed, except in the case of Cheddar cheese provided for under quota No 09.4513 in Annex III.

*Article 30*

1. The dimensions of the form referred to in Article 29 shall be 210 × 297 mm. The paper used shall weigh at least 40 g/m<sup>2</sup> and shall be white in colour.
2. The forms shall be printed and completed in one of the official languages of the Community. They may also be printed and completed in the official language or one of the official languages of the exporting country.
3. The form shall be completed either in typescript or in manuscript. Block letters shall be used if the form is completed in manuscript.
4. Each IMA 1 certificate shall bear a serial number assigned by the issuing body.

*Article 31*

1. A separate IMA 1 certificate must be drawn up for each type of product referred to in Annex III and for each form of presentation thereof.
2. IMA 1 certificates must contain the particulars set out in Annex XI for each type of product and each form of presentation, except for New Zealand butter.

*Article 32*

1. The original of the IMA 1 certificate shall be presented, along with the corresponding import licence and the products to which they relate, to the customs authorities of the importing Member State at the time the declaration of release for free circulation is lodged. Without prejudice to Article 26(1), it shall be presented while it is still valid, except in cases of *force majeure*.

However, where the original is lost or has become unusable, a copy duly authenticated and appropriately identified by the issuing body may be presented to the licensing authority and the competent customs authority.

2. IMA 1 certificates shall be valid only if duly completed and authenticated by an issuing body listed in Annex XII.



## ▼B

3. IMA 1 certificates shall be regarded as duly authenticated where they show the date and place of issue, are stamped by the issuing body and bear the signature or signatures of the person or persons authorised to sign them.

*Article 33*

1. Issuing bodies may be listed in Annex XII only if:
  - (a) they are recognised as such by the exporting country;
  - (b) they undertake to verify entries on the certificates;
  - (c) they undertake to supply the Commission and the Member States, upon request, with any information that may be required to assess the particulars set out in the certificates;
  - (d) they undertake, for the products listed in Annex III(A), to issue the IMA 1 certificate for the total quantity covered before the product it covers leaves the territory of the issuing country;
  - (e) they undertake to send to the Commission a faxed copy of each authenticated IMA 1 certificate for the total quantity covered on the date of issue or within seven days of that date at the latest and, where appropriate, notification of any cancellation, correction or amendment;
  - (f) in the case of products falling under CN code 0406, they undertake to notify the Commission by 15 January, for each quota separately, of:
    - (i) the number of IMA 1 certificates issued for the previous quota year with the identification number of each and the quantity covered by it together with the total number of certificates issued and the total quantity covered by them for the quota year concerned, and
    - (ii) the cancellation, correction or amendment of those IMA 1 certificates or the issue of copies of IMA 1 certificates, as provided for in Annex VIII(1) to (5), and in Article 32(1), and all relevant details thereof.
2. Annex XII shall be revised when the requirement referred to in paragraph 1(a) is no longer met or when an issuing body fails to fulfil one of the obligations it has undertaken.

## Section 2

*Article 34*

1. This Section, and except where otherwise stated Section 1, shall apply to New Zealand butter.
2. The words 'at least six weeks old' in the description of the quota for New Zealand butter means at least six weeks old on the date on which a declaration of release for free circulation is presented to the customs authorities.

*Article 35*

1. The security referred to in Article 15(2) of Regulation (EC) No 1291/2000 shall be EUR 5 per 100 kilograms net of product.
2. Import licence applications may be submitted only in the United Kingdom.  
The United Kingdom shall monitor all IMA 1 certificates issued, cancelled, amended, corrected, or in respect of which copies have been issued. It shall ensure that the total quantity for which import licences are issued does not exceed the quota for any import year.
3. Import licences, endorsed in accordance with Article 24 of Regulation (EC) No 1291/2000, shall be used for a single customs declaration of release for free circulation and shall cover a single lot. If the quantity released for free circulation is smaller than the quantity indicated in

▼**B**

boxes 17 and 18 of the import licence, the security relating to the part not released shall be forfeited, and the licence concerned may not be used to import any further quantity.

*Article 36*

Where the New Zealand butter does not meet the compositional requirements, no preferential treatment shall be given for the whole lot.

Once non-conformity has been established, where the declaration of release for free circulation has been accepted the customs authorities shall collect the import duty set in Annex I to Council Regulation (EEC) No 2658/87, attribute the quantity shown in box 29 of the import licence and send the licence to the issuing authority, which shall amend it with a view to converting it into a full-duty import licence.

*Article 37*▼**M11**

As an exception to Article 26 of Regulation (EC) No 1291/2000, the competent licence-issuing authority shall endorse the licence in box 20 with one of the following:

- Certificado de importación con tipo reducido para el producto con el número de orden ... que se ha convertido en un certificado de importación con tipo pleno para el que se adeudaba, y se ha abonado, el tipo de derecho de .../100 kg; certificado ya anotado
- Změněno z dovozní licence se sníženým clem pro produkt pod pořadovým č. ... na dovozní licenci s plným clem, na základě které bylo vyměřeno a uhrazeno clo v hodnotě .../100 kg; licence již byla započtena
- Ændret fra en importlicens med nedsat toldsats for et produkt under nr. ... til en importlicens med fuld toldsats, hvor den skyldige importtold på.../100 kg er betalt; licensen er allerede afskrevet
- Umwandlung einer Einfuhrlizenz zum ermäßigten Zollsatz für das Erzeugnis mit der lfd. Nr.... in eine Einfuhrlizenz zum vollen Zollsatz von.../100 kg, der entrichtet wurde; Lizenz abgeschrieben
- Ümber arvestatud vähendatud tollimaksuga impordilitsentsist, mis on välja antud tellimusele nr. .... vastavale tootele, täieliku tollimaksuga impordilitsentsiks, mille puhul tuli maksta ja on makstud tollimaks..... 100 kilogrammi kohta; litsents juba lisatud
- Μετατροπή από πιστοποιητικό εισαγωγής με μειωμένο δασμό για προϊόν βάσει του αύξοντος αριθμού...σε πιστοποιητικό εισαγωγής με πλήρη δασμό για το οποίο το ποσοστό δασμού ποσού .../100 kg οφείλετο καιπληρώθηκε? το πιστοποιητικό ήδη χορηγήθηκε,
- Converted from a reduced duty import licence for product under order No ... to a full duty import licence on which the rate of duty of .../100 kg was due and has been paid; licence already attributed
- Certificat d'importation à droit réduit pour le produit correspondant au contingent ..., converti en un certificat d'importation à taux plein, pour lequel le taux du droit applicable de .../100 kg a été acquitté; certificat déjà imputé
- Conversione da un titolo d'importazione a dazio ridotto per il prodotto corrispondente al contingente ... ad un titolo d'importazione a dazio pieno, per il quale è stata pagata l'aliquota di .../100 kg; titolo già imputato
- Pāreja no samazināta nodokļa importa licences par produktu ar kārtas nr.... uz pilna apjoma nodokļa importa licenci ar nodokļu likmi.../100 kg, kas ir samaksāta; licence jau izdota
- Licencija, pagal kurią taikomas sumažintas importo muitas, išduota produktui, kurio užsakymo Nr...., pakeista į licenciją, pagal kurią taikomas visas importo muitas, kurio norma yra .../100 kg, muitas sumokėtas; licencija jau priskirta

▼ **M11**

- ... kontingensszámú termék csökkentett vám hatálya alá tartozó importengedélye teljes vám hatálya alá tartozó importengedéllyé átalakítva, melyen a .../100 kg vámtétel kiszabva és leróva, az engedély már kiadva
- Konvertit minn liċenzja tad-dazju fuq importazzjoni mnaqqsa għall-prodott li jaqa' taht in-Nru ... għal dazju shih fuq importazzjoni bir-rata tad-dazju ta' .../100 kg kien dovut u ġie imhallas; liċenzja diġà attribwita
- Invoercertificaat met verlaagd recht voor onder volgnummer ... vallend product omgezet in een invoercertificaat met volledig recht waarvoor het recht van .../100 kg verschuldigd was en is betaald; hoeveelheid reeds op het certificaat afgeschreven
- Pozwolenie na przywóz produktu nr. ... po obniżonej stawce należności celnych zmienione na pozwolenie na przywóz po pełnej stawce należności celnych, która to stawka wynosi .../100kg i została uiszczona; pozwolenie zostało już przyznane
- Obtido por conversão de um certificado de importação com direito reduzido para o produto com o número de ordem ... num certificado de importação com direito pleno, relativamente ao qual a taxa de direito aplicável de .../100 kg foi paga; certificado já imputado
- Osvedčenie na znížené dovozné clo na tovar č. ... zmenené na osvedčenie na riadne dovozné clo, ktorého sadzba za .../100 kg bola zaplatená; osvedčenie udelené
- Spremenjeno iz uvoznega dovoljenja z znižanimi dajatvami za proizvod iz naročila št... v uvozno dovoljenje s polnimi dajatvami, v katerem je stopnja dajatev v višini .../100 kg zapadla in bila plačana; dovoljenje že podeljeno
- Muutettu etuuskohdeluun oikeuttavasta kiintiötuontitdistuksesta vakiotuontitdistukseksi tavaralle, joka kuuluu järjestysnumeroon ... ja josta on kannettu tariffin mukainen tulli .../100 kg; vähennysmerkinnät tehty
- Omvandlad från importlicens med sänkt tull för produkt med löpnummer ... till importlicens med hel tullavgift för vilken gällande tullsats .../100 kg har betalats. Redan avskriven licens.

▼ **B**

The licence-issuing authority shall amend all accounting data to take this amendment into account. The customs authorities shall ensure that the trade and own-resources accounting is amended accordingly.

*Article 38*

In addition to the requirements set out in Article 33(a) to (e), issuing bodies may be listed in Annex XII only if:

- (a) they undertake to notify the Commission of the typical-process standard deviation of the fat content, as referred to in Annex IV(1)(e), of the New Zealand butter manufactured by each producer referred to in Annex IV(1)(a) according to each product purchasing specification;
- (b) they undertake to send the competent United Kingdom licence-issuing authority a faxed copy of each authenticated IMA 1 certificate for the total quantity covered on the date of issue or within seven days of that date at the latest and, where applicable, to notify any cancellation, correction or amendment;
- (c) they undertake to communicate the following information to the United Kingdom licence-issuing authority before the 10th of the following month for each month in the period January to October, and before Friday of the following week for each week or part thereof in November and December, separately for IMA 1 certificates issued for the current and following quota year:

▼ **B**

- (i) the number of IMA 1 certificates issued in the month or week concerned, as the case may be, with their identification numbers and the quantities covered by them, together with the total number of certificates issued and the quantities covered by them for the quota year concerned, and
- (ii) the cancellation, correction or amendment of those IMA 1 certificates or the issue of copies of IMA 1 certificates, as provided for in Annex VIII(1), (2), (4) and (5) and in Article 32(1), and all relevant details thereof.

*Article 39*

1. For the purpose of monitoring quantities of New Zealand butter, account shall be taken of all quantities for which declarations of release for free circulation have been accepted during the quota period concerned.

2. Member States shall notify the Commission, by 31 January following the end of a given quota year, of the definitive monthly quantities and the total quantity for that quota year of butter for which declarations of release for free circulation have been accepted under the tariff quota referred to in paragraph 1 during the previous quota year. The monthly notifications shall be made by the 10th of the month following that during which the declarations of release for free circulation are accepted.

3. By 28 February of each year, the United Kingdom shall communicate to the Commission, for the previous quota year, the quantity of butter for which a security has been lodged and the quantity of butter released for free circulation for which the security has been released. If complete data are not available on 28 February, they must be completed without undue delay.

By 31 January following the end of each quota year, the United Kingdom shall forward to the Commission an inventory for the quota year, based on the data referred to in Article 38(c), detailing each IMA 1 certificate issued, its identification number and the quantity covered by it together with the total number of certificates and the total quantity covered by them for the year. The inventory shall include all the relevant details of any cancellations, corrections or amendments to any IMA 1 certificates and of any copies issued.

*Article 40*

1. Annex IV to this Regulation sets out the rules to be followed for completing IMA 1 certificates and monitoring the weight and fat content of the butter, and the consequences of such monitoring.

The typical-process standard deviation of the fat content as referred to in Annex IV(1)(e) and notified in accordance with Article 38(a) shall be approved by the Commission and the list shall be communicated to the Member States together with the date of entry into force for the purpose of issuing IMA 1 certificates.

The typical-process standard deviation shall be valid for at least one year unless exceptional circumstances, brought to the attention of the Commission by the New Zealand issuing agency, justify a modification, which must be approved by the Commission.

Each modified or additional typical-process standard deviation approved by the Commission shall be communicated to the Member States together with the date of entry into force for the purpose of issuing IMA 1 certificates.

2. Member States shall notify the Commission of the results of the monitoring carried out for each quarter under Annex IV using the standard form set out in Annex V by the 10th of the following month.

▼**B***Article 41*

1. At all stages in the marketing of New Zealand butter imported into the Community under this Chapter, the New Zealand origin shall be marked on its packaging and on the corresponding invoice or invoices.

2. As an exception to paragraph 1, where New Zealand butter is blended with Community butter and where the blended butter is intended for direct consumption and put up in packages of 500 grams or less, the New Zealand origin of the blended butter need be stated only on the corresponding invoice.

3. In the cases referred to in paragraphs 1 and 2, invoices shall also state:

‘Butter imported under Section 2 of Chapter III of Commission Regulation (EC) No 2535/2001: not eligible for the grant of aid for butter under Article 1(1) of Commission Regulation (EEC) No 429/90 or under Article 1(2)(a) of Commission Regulation (EC) No 2571/97 nor for the grant of an export refund under Article 31(10) and (11) of Council Regulation (EC) No 1255/1999, except where provided for in Article 31 (12) of that Regulation or in Article 7a of Commission Regulation (EC) No 1222/94.’

*Article 42*

IMA 1 certificates shall be drawn up according to the specimen in Annex X, in accordance with the requirements laid down in this Section and in Article 40(1) of this Regulation.

## CHAPTER IV

**Checks on reduced-duty imports***Article 43*

1. The Community customs offices where products are declared for release for free circulation into the Community shall scrutinise the documents submitted in support of a declaration of release for free circulation claiming reduced-tariff treatment.

They shall also make physical checks on the products, on the basis of the said documents.

2. Member States shall take the necessary measures to establish a system to carry out the physical checks under the second subparagraph of paragraph 1 without prior warning, based on a risk-analysis assessment.

However, up to the end of 2003, the system shall ensure that at least 3 % of the declarations of release for free circulation per Member State and per calendar year are physically checked.

When calculating the minimum rate of physical checks to be carried out, Member States may opt to disregard import declarations involving quantities not exceeding 500 kg.

*Article 44*

1. Commission Regulation (EC) No 213/2001 <sup>(1)</sup> shall apply as regards the reference methods to be used for analysing products as provided for in this Regulation to determine whether their composition conforms to the declaration of release for free circulation.

2. Each customs office shall produce a detailed examination report for each physical check carried out. This report shall bear the examination date and shall be retained for at least three calendar years.

3. ►**M11** Where a physical check has been carried out, box 32 of import licences, or the message box in electronic licences, shall contain one of the following entries:

<sup>(1)</sup> OJ L 37, 7.2.2001, p. 1.

## ▼B

- Se ha realizado el control material [Reglamento (CE) n° 2535/2001]
- Fyzická kontrola provedena [nařízení (ES) č. 2535/2001]
- Fysisk kontroll [forordning (EF) nr. 2535/2001]
- Warenkontrolle durchgeführt [Verordnung (EG) Nr. 2535/2001]
- Füüsiline kontroll tehtud [määrus (EÜ) nr. 2535/2001]
- Πραγματοποιήθηκε φυσικός έλεγχος [Κανονισμός (ΕΚ) αριθ. 2535/2001]
- Physical check carried out [Regulation (EC) No 2535/2001]
- Contrôle physique effectué [règlement (CE) n° 2535/2001]
- Controllo fisico effettuato [regolamento (CE) n. 2535/2001]
- Fiziska pārbaude veikta [Regula (EK) Nr. 2535/2001]
- Fizinis patikrinimas atliktas [Reglamentas (EB) Nr. 2535/2001]
- Fizikai ellenőrzés elvégzése [2535/2001/EK rendelet]
- Iðčekjar fizíku mwettaq [Regolament (KE) Nru 2535/2001]
- Fysieke controle uitgevoerd [Verordening (EG) nr. 2535/2001]
- Przeprowadzono kontrolę fizyczną [Rozporządzenie (WE) nr. 2535/2001]
- Controlo físico em conformidade com [Regulamento (CE) n.º 2535/2001]
- Fyzická kontrola vykonaná [Nariadenie (ES) č. 2535/2001]
- Fizični pregled opravljen [Uredba (ES) št. 2535/2001]
- Fyysinen tarkastus suoritettu [asetus (EY) N:o. 2535/2001]
- Fysisk kontroll utförd [förfordning (EG) nr. 2535/2001]. ◀

The customs authorities shall assess the results of the first analysis within 20 working days of the date on which the physical check is carried out. Where the definitive results establish non-conformity, these results and, where appropriate, the licence shall be sent to the competent licence-issuing authority within 10 working days from the date on which the results are established.

Without prejudice to Article 248 of Commission Regulation (EEC) No 2454/93 <sup>(1)</sup>, where a physical check for composition has been carried out prior to presentation of the endorsed import licence under Article 33 (1)(a) of Regulation (EC) No 1291/2000, the security shall be released.

4. Each case of non-conformity with the declaration of release for free circulation shall be notified to the Commission within 10 working days of such non-conformity being established by the customs authorities, specifying in what way the products do not conform and the rate of duty applied as a result of the non-conformity finding.

#### Article 45

1. For the purpose of monitoring quantities under tariff quotas, account shall be taken of all quantities for which declarations of release for free circulation have been accepted during the quota period concerned.

2. Each Member State shall notify the Commission by 15 March following each quota year ending on 31 December, and by 15 September following each quota year ending on 30 June, separately for each quota and country of origin, except in the case of New Zealand butter, of the definitive total quantity for the quota year for which declarations of release for free circulation have been accepted.

<sup>(1)</sup> OJ L 253, 11.10.1993, p. 1.



## TITLE 3

## TRANSITIONAL AND FINAL PROVISIONS

*Article 46*

The Member States shall take the measures necessary to check that the system of licences and certificates introduced by this Regulation is operating correctly.

*Article 47*

Approval as provided for in Article 7 shall not be required for the period from 1 January to 30 June 2002.

For that period, licence applications for the quotas covered by Chapter I of Title 2 may be lodged only in the Member State where the applicant is established, and shall be accepted only if the proof required under Article 8(1)(a) is presented, to the satisfaction of the competent authority, when the application is lodged.

The restrictions provided for in Article 16(4) shall not apply to transfers of import licences as referred to in Chapter I of Title 2 issued during the period from 1 January to 30 June 2002.

For the periods from 1 January to 30 June 2002 and from 1 July to 31 December 2002, the reference year referred to in Article 8(1)(a) shall be 2001, or 2000 if the importer concerned can prove that it was not able to import or export the required quantities of milk products during 2001 as a result of exceptional circumstances.

*Article 48*

Regulations (EEC) No 2967/79, (EC) No 2508/97, (EC) No 1374/98 and (EC) No 2414/98 are hereby repealed.

They shall continue to apply to licences applied for before 1 January 2002.

References to the repealed Regulations shall be construed as references to this Regulation.

*Article 49*

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

It shall apply to import licences applied for from 1 January 2002.

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

▼C1

## ANNEX I

▼M15

## I.A

## TARIFF QUOTAS NOT SPECIFIED BY COUNTRY OF ORIGIN

Quota number	CN code	Description <sup>(1)</sup>	Country of origin	Annual quota	Six-monthly quota	Import duty (EUR/100 kg net weight)
09.4590	0402 10 19	Skimmed-milk powder	All third countries	68 000	34 000	47,50
09.4599	0405 10 11 0405 10 19 0405 10 30 0405 10 50 0405 10 90 0405 90 10 (*) 0405 90 90 (*)	Butter and other fats and oils derived from milk	All third countries	11 360	5 680	94,80
				in butter equivalent		
09.4591	ex 0406 10 20 ex 0406 10 80	Pizza cheese, frozen, cut into pieces each weighing not more than 1 gram, in containers with a net content of 5 kg or more, of a water content, by weight, of 52 % or more, and a fat content by weight in the dry matter of 38 % or more	All third countries	5 360	2 680	13,00
09.4592	ex 0406 30 10	Processed Emmentaler	All third countries	18 438	9 219	71,90
	0406 90 13	Emmentaler				85,80
09.4593	ex 0406 30 10	Processed Gruyère	All third countries	5 413	2 706,5	71,90
	0406 90 15	Gruyère, Sbrinz				85,80
09.4594	0406 90 01	Cheese for processing <sup>(2)</sup>	All third countries	20 007	10 003,5	83,50
09.4595	0406 90 21	Cheddar	All third countries	15 005	7 502,5	21,00



## ▼M15

Quota number	CN code	Description (*)	Country of origin	Annual quota	Six-monthly quota	Import duty (EUR/100 kg net weight)
09.4596	ex 0406 10 20	Fresh (unripened or uncured) cheese, including whey cheese, and curd, other than pizza cheese of quota number 09.4591	All third countries	19 525	9 762,5	92,60
	ex 0406 10 80					106,40
	0406 20 90	Other grated or powdered cheese				94,10
	0406 30 31	Other processed cheese				69,00
	0406 30 39					71,90
	0406 30 90					102,90
	0406 40 10 0406 40 50 0406 40 90	Blue-veined cheese				70,40
	0406 90 17	Bergkäse and Appenzell				85,80
09.4596	0406 90 18	Fromage Fribourgeois, Vacherin Mont d'Or and Tête de Moine				75,50
	0406 90 23	Edam				
	0406 90 25	Tilsit				
	0406 90 27	Butterkäse				
	0406 90 29	Kashkaval				
	0406 90 31	Feta, of sheep's milk or buffalo milk				
	0406 90 33	Feta, other				
	0406 90 35	Kefalo-Tyri				
	0406 90 37	Finlandia				
	0406 90 39	Jarlsberg				
0406 90 50	Cheese of sheep's milk or buffalo milk					

## ▼M15

Quota number	CN code	Description <sup>(1)</sup>	Country of origin	Annual quota	Six-monthly quota	Import duty (EUR/100 kg net weight)
	ex 0406 90 63	Pecorino				94,10
	0406 90 69	Other				
	0406 90 73	Provolone				75,50
	ex 0406 90 75	Caciocavallo				
	ex 0406 90 76	Danbo, Fontal, Fynbo, Havarti, Maribo, Samsø				
	0406 90 78	Gouda				
	ex 0406 90 79	Esrom, Italico, Kernhem, Saint-Paulin				
	ex 0406 90 81	Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey				
	0406 90 82	Camembert				
	0406 90 84	Brie				
	0406 90 86	Exceeding 47 % but not exceeding 52 %				
	0406 90 87	Exceeding 52 % but not exceeding 62 %				
	0406 90 88	Exceeding 62 % but not exceeding 72 %				
	0406 90 93	Exceeding 72 %				92,60
	0406 90 99	Other				106,40

(\*) 1 kg product = 1,22 kg butter.

(<sup>1</sup>) Irrespective of the rules for the interpretation of the Combined Nomenclature, the wording of the product description must be considered to have merely indicative value, since the applicability of the preferential arrangements is determined in the context of this Annex by the scope of the CN code. Where ex CN codes are indicated, the applicability of the preferential scheme is determined on the basis of the CN code and the corresponding description taken jointly.

(<sup>2</sup>) The cheeses referred to are considered as processed when they have been processed into products falling within subheading 0406 30 of the Combined Nomenclature. Articles 291 to 300 of Regulation (EEC) No 2454/93 apply.

## TARIFF QUOTAS UNDER EUROPE AGREEMENTS BETWEEN THE COMMUNITY AND BULGARIA AND ROMANIA

## 1. Products originating in Romania

Quota number	CN code	Description (1)	Applicable duty (% of MFN)	Quantities (tonnes)	
				Annual quota from 1.7.2005 to 30.6.2006	Annual increase from 1 July 2006 and thereafter
09.4771	0402 10 19	Skimmed milk powder	Free	1 500	0
	0402 21 11				
	0402 21 19	Whole milk powder			
	0402 21 91				
09.4772	0403 10 11	Yoghurt, not flavoured	Free	1 000	0
	0403 10 13				
	0403 10 19				
	0403 10 31				
	0403 10 33				
	0403 10 39				
	0403 90 11	Other, not flavoured			
	0403 90 13				
	0403 90 19				
	0403 90 31				
	0403 90 33				
	0403 90 39				
	0403 90 51				
	0403 90 53				
	0403 90 59				
	0403 90 61				
	0403 90 63				
0403 90 69					
09.4758	0406	Cheese and curd	Free (2)	3 000	200

## ▼ M12

## 2. Products originating in Bulgaria

Quota number	CN code	Description <sup>(1)</sup>	Applicable duty (% of MFN)	Quantities (tonnes)	
				Annual quota from 1.7.2005 to 30.6.2006	Annual increase from 1 July 2006 and thereafter
09.4773	0402 10	Skimmed milk powder	Free <sup>(2)</sup>	3 300	300
	0402 21	Whole milk powder, unsweetened			
09.4675	0403 10 11	Yoghurt, not flavoured	Free	770	70
	0403 10 13				
	0403 10 19				
	0403 10 31				
	0403 10 33				
	0403 10 39				
09.4660	0406	Cheese and curd	Free <sup>(2)</sup>	7 000	300

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential arrangements being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are referred to, the applicability of the preferential arrangements is determined to the basis of the CN code and the corresponding description taken jointly.

<sup>(2)</sup> This concession is only applicable to products not benefiting from any kind of export subsidies.

## I. C

## TARIFF QUOTAS REFERRED TO IN ANNEX II TO REGULATION (EC) NO 2286/2002

Serial number of the quota	CN code	Description <sup>(1)</sup>	Country of origin	Quota from 1 January to 31 December (in tonnes)		Reduction in customs duties
				annual	six-monthly	
09.4026	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter	ACP	1 000	500	65 %
09.4027	0406	Cheese and curd	ACP	1 000	500	65 %

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential arrangements being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are referred to, the applicability of the preferential arrangements is determined on the basis of the CN code and the corresponding description taken jointly.



## I. D

## TARIFF QUOTAS UNDER PROTOCOL 1 TO DECISION No 1/98 OF THE EC-TURKEY ASSOCIATION COUNCIL

Quota number	CN code	Description <sup>(1)</sup>	Country of origin	Annual quota from 1 January to 31 December (in tonnes)	Import duty (EUR/100 kg net weight)
09.4101	0406 90 29 ex 0406 90 31  ex 0406 90 50  ex 0406 90 86 ex 0406 90 87 ex 0406 90 88	Kashkaval cheese  Cheese made exclusively from sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles  Other cheese made exclusively from sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles  Tulum Peyniri, made from sheep's milk or buffalo milk, in packings of less than 10 kg	Turkey	1 500	0

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the applicability of the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the applicability of the preferential scheme is determined on the basis of the CN code and the corresponding description taken jointly.

**I. E**

## TARIFF QUOTAS UNDER ANNEX IV TO THE AGREEMENT BETWEEN THE EUROPEAN COMMUNITY AND SOUTH AFRICA

Quota number	CN code	Description <sup>(1)</sup>	Country of origin	Import year	Annual quota from 1 January to 31 December (in tonnes)		Import duty (EUR/100 kg net weight)
					Annual	Six-monthly	
09.4151	0406 10		Republic of South Africa	2000	5 000	2 500	0
	0406 20 90			2001	5 250	2 625	
	0406 30			2002	5 500	2 750	
	0406 40 90			2003	5 750	2 875	
	0406 90 01			2004	6 000	3 000	
	0406 90 21			2005	6 250	3 125	
	0406 90 50			2006	6 500	▶ <b>C5</b> 3 250 ◀	
	0406 20 69			2007	6 750	3 375	
	0406 90 78			2008	7 000	3 500	
	0406 90 86			2009	7 250	3 625	
	0406 90 87			2010	Unlimited	Unlimited	

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the applicability of the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the applicability of the preferential scheme is determined on the basis of the CN code and the corresponding description taken jointly.

## I. F

## TARIFF QUOTAS UNDER ANNEXES II AND III TO THE AGREEMENT BETWEEN THE EUROPEAN COMMUNITY AND SWITZERLAND ON TRADE IN AGRICULTURAL PRODUCTS

Quota number	CN code	Description	Customs duty	Quantities of quotas				
				2003/2004 quota				2004 and following from 1 July to 30 June
				Total	from 1.7 to 31.12.2003	from 1.1 to 30	from 1.5 to 30.6.2004	
09.4155	ex 0401 30 0403 10	Cream, of a fat content by weight exceeding 6 % Yoghurt	} exemption	2 000	1 000	667	333	2 000

Quota number	CN code	Description	Customs duty	Quantities of quotas							
				2003/2004 quota				2004	2005	2006	from 1.6.2007
				Total	from 1.7. to 31.12.2003	from 1.1. to 30.4.2004	from 1.5. to 30.6. 2004	from 1 July to 30 June	from 1 July to 30 June	from 1 July to 31 May	
09.4156	ex 0406	Cheeses other than those referred to in Annex II.D	exemption	4 250	2 125	1 417	708	5 500	6 750	7 646	unlimited



▼ M13

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## I. H

## TARIFF QUOTAS UNDER ANNEX I TO THE AGREEMENT WITH THE KINGDOM OF NORWAY

*in tonnes*

Quota number	CN code	Description <sup>(1)</sup>	Customs duty	Quota				
				annual	six-monthly	2003/2004		
						six-monthly from 1 July to 31 December 2003	from 1 January to 30 April 2004	from 1 May to 30 June 2004
09.4781	ex 0406 90 23 0406 90 39 ex 0406 90 78 0406 90 86 0406 90 87 0406 90 88	Norwegian Edam Jarlsberg Norwegian Gouda Other cheeses	} exemption	3 467	1 733,5	1 733,5	1 155,7	577,8
09.4782	040610	Fresh cheeses	exemption	533	266,5	266,5	177,7	88,8

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential arrangements being determined, within the context of this Annex, by the coverage of the CN codes.

▼ **B**

## ANNEX II

▼ **M6**

## II. A

## CONCESSIONS REFERRED TO IN ANNEX I TO REGULATION (EC) NO 2286/2002

CN code	Description <sup>(1)</sup>	Reduction in customs duties (%)
0401		16
0403 10 11 to 0403 10 39		16
0403 90 11 to 0403 90 69		16
0404		16
0405 10		16
0405 20 90		16
0405 90		16
1702 11 00		16
1702 19 00		16
2106 90 51		16
2309 10 15		16
2309 10 19		16
2309 10 39		16
2309 10 59		16
2309 10 70		16
2309 90 35		16
2309 90 39		16
2309 90 49		16
2309 90 59		16
2309 90 70		16

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential arrangements being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are referred to, the applicability of the preferential arrangements is determined on the basis of the CN code and the corresponding description taken jointly.

## II. B

## PREFERENTIAL IMPORT ARRANGEMENTS — TURKEY

Serial number	CN code	Description	Country of origin	Import duty (EUR/100 kg net weight without further indication)
1	0406 90 29	Kashkaval	Turkey	67,19
2	ex 0406 90 31 ex 0406 90 50	Cheese made exclusively from sheep's milk or buffalo milk, in containers containing brine, or in sheep- or goatskin bottles	Turkey	67,19
3	ex 0406 90 86 ex 0406 90 87 ex 0406 90 88	<i>Tulum peyniri</i> , made from sheep's milk or buffalo milk, in packings of less than 10 kg	Turkey	67,19

## II. C

## PREFERENTIAL IMPORT ARRANGEMENTS — SOUTH AFRICA

Quota number	CN code	Description <sup>(1)</sup>	Country of origin	Import duty as % of basic duty										
				Year										
				2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
14	0401		Republic of South Africa	91	82	73	64	55	45	36	27	18	9	0
	0403 10 11													
	0403 10 13													
	0403 10 19													
	0403 10 31													
	0403 10 33													
	0403 10 39													
	040291		Republic of South Africa	100	100	100	100	100	83	67	50	33	17	0
	0402 99													
	0403 90 51													
	0403 90 53													
	0403 90 59													
	0403 90 61													
	0403 90 63													
	0403 90 69													
	0404 10 48													
	0404 10 52													
	0404 10 54													
	0404 10 56													
	0404 10 58													
	0404 10 62													
	0404 10 72													
	0404 10 74													
	0404 10 76													



▼B

Quota number	CN code	Description <sup>(1)</sup>	Country of origin	Import duty as % of basic duty										
				Year										
				2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	2309 90 49 2309 90 59 2309 90 70													

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the applicability of the preferential scheme being determined, for the purposes of this Annex, by the coverage of the CN code. Where ex CN codes are indicated, the applicability of the preferential scheme is determined on the basis of the CN code and the corresponding description taken jointly.

▼M1

## II. D

## REDUCED DUTY UNDER ANNEX III TO THE AGREEMENT BETWEEN THE EUROPEAN COMMUNITY AND SWITZERLAND ON TRADE IN AGRICULTURAL PRODUCTS

CN code	Description	Customs duty (EUR/100 kg net weight) from 1 June					
		2002	2003	2004	2005	2006	2007 et seq.
0402 29 11 ex 0404 90 83	Special milk, for infants <sup>(1)</sup> , in hermetically sealed containers of a net content not exceeding 500 g, of a fat content by weight exceeding 10 %	43,80	43,80	43,80	43,80	43,80	43,80
ex 0406 20	Grated or powdered cheese of a water content not exceeding 400 g/kg of cheese	exemption					
0406 30	Processed cheese	exemption					
ex 0406 90 13	Emmentaler of a fat content by weight of 45 % or more in the dry matter and matured for three months or more	6,58	5,26	3,95	2,63	1,32	0
ex 0406 90 15	Gruyère, Sbrinz, of a fat content by weight of 45 % or more in the dry matter and matured for three months or more	6,58	5,26	3,95	2,63	1,32	0
ex 0406 90 17	Bergkäse <sup>(2)</sup> , Appenzell, of a fat content by weight of 45 % or more in the dry matter and matured for three months or more	6,58	5,26	3,95	2,63	1,32	0
▼ <u>M10</u> ex 0406 90 18	Fromage fribourgeois <sup>(3)</sup> , Vacherin Mont d'Or, Tête de moine of a fat content by weight of 45 % or more in the dry matter and matured: — for at least two months in the case of fromage fribourgeois, — for at least 17 days in the case of Vacherin Mont d'Or, — for at least 75 days in the case of Tête de moine.	exemption					
▼ <u>M1</u> 0406 90 19	Glaris herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	exemption					



▼ **M1**

CN code	Description	Customs duty (EUR/100 kg net weight) from 1 June					
		2002	2003	2004	2005	2006	2007 et seq.
ex 0406 90 87	Grisons cheese	exemption					
0406 90 25	Tilsit	exemption					

(<sup>1</sup>) 'Special milk for infants' means products free from pathogenic germs and which have fewer than 10 000 revivifiable aerobic bacteria and fewer than two coliform bacteria per gram.

(<sup>2</sup>) Bergkäse includes the following names: Gaiser Bergkäse, Berner Bergkäse, Gstaader Bergkäse, Luzerner Bergkäse, Nidwaldner Bergkäse, Obwaldner Bergkäse, Schwyzer Bergkäse, St. Galler Bergkäse, Untervazer Bergkäse, Umer Bergkäse, Walliser Bergkäse, Zürcher Bergkäse, Glarner Bergkäse, Etivaz cheese.

(<sup>3</sup>) Synonym: Vacherin fribourgeois.

▼**B**

## ANNEX III

## III. A

## TARIFF QUOTAS UNDER THE GATT/WTO AGREEMENTS SPECIFIED BY COUNTRY OF ORIGIN

▼**M13**▼**B**

Quota number	CN code	Description	Country of origin	Annual quota from 1 January to 31 December (in tonnes)	► <b>M9</b> Maximum quota January — June (quantities in tonnes) ◀	Import duty (EUR/100 kg net weight)	Rules for completing IMA 1 certificates
09.4589	ex 0405 10 11 ex 0405 10 19  ex 0405 10 30	Butter, at least six weeks old, of a fat content by weight of not less than 80 % but less than 82 %, manufactured directly from milk or cream without the use of stored materials, in a single, self-contained and uninterrupted process  Butter, at least six weeks old, of a fat content by weight of not less than 80 % but less than 82 %, manufactured directly from milk or cream without the use of stored materials, in a single, self-contained and uninterrupted process which may involve the cream passing through a stage where the butterfat is concentrated and/or fractionated (the processes referred to as 'Ammix' and 'Spreadable')	New Zealand	77 402	42 571	86,88	see Annex IV
09.4515	0406 90 01	Cheese for processing <sup>(1)</sup>	New Zealand	4 000		17,06	See Annex XI(C) and (D)
09.4522	0406 90 01	Cheese for processing <sup>(1)</sup>	Australia	500		17,06	See Annex XI(C) and (D)

## ▼B

Quota number	CN code	Description	Country of origin	Annual quota from 1 January to 31 December (in tonnes)	►M9 Maximum quota January — June (quantities in tonnes) ◀	Import duty (EUR/100 kg net weight)	Rules for completing IMA 1 certificates
09.4514	ex 0406 90 21	Whole Cheddar cheeses (of the conventional flat cylindrical shape of a net weight of not less than 33 kg but not more than 44 kg and cheeses in cubic blocks or in parallelepipedshape, of a net weight of 10 kg or more) of a fat content of 50 % or more by weight in the dry matter, matured for at least three months	New Zealand	7 000		17,06	See Annex XI(B)
▼M14 09.4521	ex 0406 90 21	Whole Cheddar cheeses (of the conventional flat cylindrical shape of a net weight of not less than 33 kg but not more than 44 kg and cheeses in cubic blocks or in parallelepiped shape, of a net weight of 10 kg or more) of a fat content of 50 % or more by weight in the dry matter, matured for at least three months	Australia	3 711		17,06	See Annex XI(B)
▼B 09.4513	ex 0406 90 21	Cheddar made from unpasteurised milk, of a fat content of 50 % or more, by weight, in the dry matter, matured for at least nine months, with a free-at-frontier value (2) per 100 kg net, of not less than: <ul style="list-style-type: none"> <li>— EUR 334,20 for whole cheeses</li> <li>— EUR 354,83 for cheeses of a net weight of not less than 500 g</li> <li>— EUR 368,58 for cheeses of a net weight of less than 500 g</li> </ul> The expression ‘whole cheeses’ means: <ul style="list-style-type: none"> <li>— cheeses of the conventional flat cylindrical shape of a net weight of not less than 33 kg but not more than 44 kg.</li> <li>— cubic blocks or parallelepipeds of cheese of a net weight of not less than 10 kg.</li> </ul>	Canada	4 000		13,75	See Annex XI(A)

▼ **B**

Quota number	CN code	Description	Country of origin	Annual quota from 1 January to 31 December (in tonnes)	► <b>M9</b> Maximum quota January — June (quantities in tonnes) ◀	Import duty (EUR/100 kg net weight)	Rules for completing IMA 1 certificates
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- (<sup>1</sup>) Utilisation for this particular purpose will be monitored by applying the Community provisions laid down on the subject. The cheeses concerned are considered as processed when they have been processed into products falling within subheading 0406 30 of the combined nomenclature. Articles 291 to 300 of Regulation (EEC) No 2454/93 apply.
- (<sup>2</sup>) Free-at-frontier value' means the free-at-frontier price or fob price in the country of export, plus an amount for delivery and insurance costs as far as the customs territory of the Community.

▼ **M7**

▼ **M11**

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## ANNEX IV

## CHECKING THE WEIGHT AND FAT CONTENT OF BUTTER ORIGINATING IN NEW ZEALAND IMPORTED UNDER ARTICLE 2(1)(a) OF REGULATION (EC) No 2535/2001

## 1. DEFINITIONS

For the purpose of this Annex the definitions set out below apply:

- (a) 'producer': a single production plant or factory in which butter is produced for export to the Community under the tariff quota referred to in Annex III(A) under quota number 09.4589;
- (b) 'cypher': the quantity of butter produced according to one product-purchasing specification in one production plant during a single manufacturing run;
- (c) 'lot': a quantity of butter covered by an IMA 1 certificate and by a corresponding import licence which has been issued for the identical product and quantity as the IMA 1 presented to the competent customs authority for entry for free circulation under the tariff quota referred to in Annex III(A) under quota number 09.4589;
- (d) 'competent authorities': the authorities in the Member States responsible for controls on imported products;
- (e) 'typical-process standard deviation of the fat content': the standard deviation of the fat content of butter recorded by the IMA 1 issuing body;
- (f) 'product identification list': a list which identifies, for each lot, the quota number of its corresponding IMA 1 certificate, the production plant or factory and the cypher or cyphers, and which also provides a description of the butter. It may also identify the specification to which the butter was manufactured, the production season, the number of cartons corresponding to each cypher, the total number of cartons, the nominal weight of the cartons, the exporter's serial number, the means of transport from New Zealand to the European Community and the voyage number.

## 2. COMPLETION AND VERIFICATION OF THE IMA 1 CERTIFICATE

- 2.1. An IMA 1 certificate shall cover butter manufactured according to one product-purchasing specification in one plant. It may cover more than one cypher of the same product-purchasing specification from the same plant.
- 2.2. The IMA 1 certificate shall be considered to be duly completed within the meaning of Article 32(2) only if it contains all the following information:
  - (a) in box 1, the name and address of the seller;
  - <sup>(1)</sup> (b) in box 2, the serial number of issue ◀ identifying the country of origin, the import arrangements, the product, the quota year and the individual certificate number, starting again from one each year;
  - (c) in box 4, the number and date of the invoice;
  - (d) in box 5, 'New Zealand';
  - (e) in box 7:
    - reference to the product identification list (product ID list), which must be attached,
    - the CN code preceded by 'ex' and the detailed description as given in Annex III(A),
    - identification of the product-purchasing specification and the date of the last modification,
    - the factory registration number,
    - the date of manufacture of the butter, and
    - the arithmetic mean of the tare weight of the wrapper;
  - (f) in box 8, the gross weight in kilograms;
  - (g) in box 9:
    - the net nominal weight ►<sup>(2)</sup> per box, ◀
    - the total net weight in kilograms,
    - the number of ►<sup>(3)</sup> boxes ◀,
    - the arithmetic mean of the net weight of the ►<sup>(3)</sup> boxes ◀ designated by the symbol 'µ',
    - the standard deviation of the net weight of the ►<sup>(3)</sup> boxes ◀ designated by the symbol 'σ';
  - (h) in box 10: from milk or cream;

**▼B**

- (i) in box 13:
  - not less than 80 % but less than 82 % fat,
  - the typical-process standard deviation of the fat content of the butter, made to the product-purchasing specification and in the factory indicated in box 7, and its entry-into-force date for the purpose of issuing IMA1 certificates;
- (j) in box 16: 'New Zealand butter quota for . . . . [year] in accordance with Regulation (EC) No . . . ./. . . .';
- (k) in box 17:
  - the date on which the most recently manufactured butter covered by the IMA 1 was or will be six weeks old,
  - the total quota for the year in question,
  - the date of issue and, where appropriate, the last day of validity,
  - signature and stamp of the issuing body;
- (l) in box 18, exact address and contact details of the issuing body.

2.3. Verification by the IMA 1 issuing body of the percentage fat content in box 13 under Article 23(1)(b) must entail analysing between 10 and 25 samples per cypher to check the arithmetic mean of the percentage fat content found by the producer.

Verification must show that the arithmetic mean does not exceed  $\bar{M}$  (the maximum mean milk fat content of the sample) where:

$$\bar{M} = 81,99 - 1,645 \sigma$$

where  $\sigma$  is the typical-process standard deviation.

3. CHECKING THE WEIGHT

3.1. Community controls

Controls by the competent authorities shall be carried out on one lot.

The competent authorities shall take a random sample from the lot. The sample size shall be determined according to the following formula:

$$n = \sqrt[3]{N}$$

where  $n$  is <sup>(1)</sup>the sample size; and

$N$  is the number of <sup>(2)</sup>boxes in the lot.

<sup>(3)</sup>However, the minimum sample size,  $n$ , shall be 10.

The competent authorities shall calculate the arithmetic mean and standard deviation of the net weights obtained from the sample.

The competent authorities shall make appropriate checks to verify the information on tare weight given on the IMA 1 certificate, which may include a comparison with the weight of plastic wrappers used in the Community or examination of a certificate from the manufacturer of the <sup>(4)</sup>plastic wrappers used on the lot.

3.2. Interpretation of control results — standard deviation

The standard deviation of the net weight of the <sup>(5)</sup>boxes specified in the IMA 1 certificate shall be checked according to the following procedure.

The ratio  $s/\sigma$  shall be compared with the minimum ratio specified for a given sample size in the following table, where  $s$  is the sample standard deviation and  $\sigma$  is the standard deviation of the net weight of the <sup>(6)</sup>boxes specified in the IMA 1 certificate.

Where the ratio  $s/\sigma$  is lower than the appropriate minimum ratio in the reference data table then  $s$  shall be used when the control results are interpreted under point 3.3 rather than  $\sigma$ .

Minimum ratio (\*)  $s/\sigma$  for a given sample size ( $n$ )

$n$	$s/\sigma$	$n$	$s/\sigma$	$n$	$s/\sigma$
10 (**)	0,608	21	0,737	32	0,789
11	0,628	22	0,743	33	0,792
12	0,645	23	0,749	34	0,795
13	0,660	24	0,754	35	0,798
14	0,673	25	0,760	36	0,801
15	0,685	26	0,764	37	0,804
16	0,696	27	0,769	38	0,807



n	s/σ	n	s/σ	n	s/σ
17	0,705	28	0,773	39	0,809
18	0,714	29	0,778	40	0,812
19	0,722	30	0,781	41	0,814
20	0,730	31	0,785	42	0,816
				43	0,819

(\*) The minimum ratios have been calculated using tabulated Chi2-values (5 % quantile; n-1 degrees of freedom).

(\*\*) The minimum sample size, n, shall be 10.

### 3.3. Interpretation of control resolution — arithmetic mean

The competent authorities shall compare the results of sampling with the information on the IMA 1 certificate using the following formula:

$$w \leq W + \frac{2,326\sigma}{\sqrt{n}}$$

where  $w$  is the arithmetic mean of the net weight of the sample  $\blacktriangleright^{(9)} \text{boxes} \blacktriangleleft$

$W$  is the mean net weight per  $\blacktriangleright^{(9)} \text{box} \blacktriangleleft$  specified on the IMA 1 certificate,

$\sigma$  is the standard deviation of the net weight per carton specified on the IMA 1 certificate. However, the sample standard deviation of the net weight per  $\blacktriangleright^{(9)} \text{box(es)} \blacktriangleleft$  shall be used instead of  $\sigma$  where required under point 3.2, and

$n$  is the sample size.

Where  $w$  satisfies the above formula, the mean net weight specified on the IMA 1 certificate ( $W$ ) shall be used to determine the net weight of the lot imported into the Community.

Where  $w$  does not satisfy the above formula,  $w$  shall be used to determine the net weight of the lot imported into the Community. The declared weight shall be attributed in part 2 of column 29 of the import licence and the excess over the declared weight shall be imported in accordance with article 26 of Council Regulation (EC) No 1255/1999.

## 4. CHECKING THE FAT CONTENT

### 4.1. Community controls

The competent authorities shall check the percentage fat content on half of the  $\blacktriangleright^{(6)} \text{boxes} \blacktriangleleft$  which are sampled under point 3. However, the minimum sample size,  $n$ , shall be 5.

The sampling method to be used shall be International Dairy Federation (IDF) Standard 50C/1995.

The method for determining the fat content to be used shall be that laid down in Annexes IX, X and XI to Commission Regulation (EC) No 213/2001 (OJ L 37, 7.2.2001).

### 4.2. Interpretation of control results — standard deviation

The standard deviation of the fat content of the butter specified in the IMA 1 certificate shall be checked according to the following procedure.

The ratio  $s/\sigma$  shall be compared with the maximum ratio specified for a given sample size in the following table where  $s$  is the sample standard deviation and  $\sigma$  is the standard deviation of the fat content of the butter specified in the IMA 1 certificate.

Where the ratio  $s/\sigma$  is higher than the appropriate reference value in the reference data table then  $s$  shall be used when the control results are interpreted under point 4.3 rather than  $\sigma$ .

Maximum ratio (\*)  $s/\sigma$  for a given sample size ( $n$ )

n	s/σ	n	s/σ	n	s/σ
5 (**)	1,540	11	1,353	17	1,282
6	1,488	12	1,337	18	1,274
7	1,448	13	1,324	19	1,266
8	1,417	14	1,311	20	1,259
9	1,392	15	1,301	21	1,253
10	1,371	16	1,291	22	1,247

(\*) The maximum ratios have been calculated using tabulated Chi2-values (95 % quantile; n-1 degrees of freedom).

(\*\*) The minimum sample size,  $n$ , shall be 5.



#### 4.3. Interpretation of control results — arithmetic mean

Compliance with the fat content requirements shall be assumed if the arithmetic mean of the sample results ( $\bar{x}$ ) does not exceed  $\bar{M}$ , where:

$$\bar{M} = 81,99 - 1,645 \sigma$$

where  $\sigma$  is the typical-process standard deviation of the fat content specified on the IMA 1 certificate. However, the sample standard deviation of the fat content ( $s$ ) shall be used instead of  $\sigma$  where required under point 4.2.

#### 4.4. Further check

Where the arithmetic mean of the sample results exceeds the value  $\bar{M}$  referred to in point 4.3, then a further calculation shall be carried out to establish the import terms for the lot concerned.

In this calculation, the arithmetic mean of the test results ( $\bar{x}$ ) shall be compared with  $\bar{M}$  using the following formula:

$$\bar{x} \leq \bar{M} + 1,645\sigma_{\bar{x}}$$

where  $\sigma_{\bar{x}}$  is obtained using the following formula:

$$\sigma_{\bar{x}} = \sqrt{\frac{\sigma^2}{n} + \sigma_L^2 + \frac{\sigma_r^2}{n}}$$

where  $\sigma$  is the typical-process standard deviation of the fat content specified on the IMA 1 certificate.

$\sigma_L$  is the between-laboratory standard deviation calculated as:

$$\sigma_L = \sqrt{\sigma_R^2 - \sigma_r^2} = 0,102 \%$$

$\sigma_r$  is the repeatability standard deviation = 0,079 %,

$\sigma_R$  is the reproducibility standard deviation = 0,129 %,

$n$  is the sample size.

If  $\bar{x}$  satisfies the above formula, then the lot may be imported under the quota referred to in Annex III(A) under quota number 09.4589.

If  $\bar{x}$  does not satisfy the above equation then non-compliance with the fat content requirements shall be established. In this case the lot shall be imported in accordance with Article 36.

The competent authorities shall notify the Commission without delay of each case dealt with under this point.

#### 4.5. Disputed results

The importer concerned may challenge the results of the analysis obtained by a competent authorities' laboratory within seven working days of receiving these results, undertaking to pay for the costs of testing the duplicate samples. In this case the competent authorities shall send sealed duplicates of the samples analysed by its laboratory to a second laboratory. This second laboratory shall be authorised by a Member State to carry out official analyses and be recognised by that Member State as having competence in applying the method referred to in point 4.1, as demonstrated by meeting the repeatability criterion when analysing blind duplicates and by successful participation in proficiency tests.

This second laboratory shall communicate the results of its analysis to the competent authorities promptly.

The procedure laid down in point 4.6 shall apply for the evaluation of the results obtained by the two laboratories. The result of this evaluation shall be communicated by the competent authorities to the importer promptly.

#### 4.6 Procedure applicable when the results of an analysis are disputed:

(a) where the reproducibility requirement is respected for each sampling unit:

For each sampling unit the arithmetic mean of the test results obtained by both laboratories is reported as the final result. The final results obtained in this way are used to check compliance as described in points 4.2, 4.3 and 4.4. One non-compliance with the reproducibility limit per 10 sampling units is accepted.

$y$ : arithmetic mean of all results obtained by both laboratories

$R$ : reproducibility limit ( $R = 0,36 \%$ )

(b) where the reproducibility requirement is not respected in more than one case (more than one sampling unit per 10 sampling units analysed):

The consignment is finally rejected if the results of both laboratories lead to this conclusion. Otherwise, the consignment is accepted.





## ANNEX V

## APPLICATION OF ARTICLE 40(2) OF REGULATION (EC) No 2535/2001

COMMISSION OF THE EUROPEAN COMMUNITIES  
DG AGRI/D/1 — Milk products

	Description of the field (Column 1)	Box No (Column 2)	Value (Column 3)	Unit or format
General information	Name of the butter manufacturer:	1		—
	Lot identification code:	2		—
	Size of the lot:	3		kg
	Date of checks	4		day/month/year
Weight check	Size of the random sample:	5		No of ► <sup>(9)</sup> boxes ◀
	Mean	Arithmetic mean of the net weight per ► <sup>(9)</sup> box: ◀ (as specified on the IMA 1 certificate — box 9)	6	kg
		Arithmetic mean of the net weight of the sample ► <sup>(9)</sup> boxes: ◀	7	kg
		The arithmetic mean of the net weight determined in the EU shows a significant difference to the declared value:	8	N = No Y = Yes
	Standard deviation	Standard deviation of the net weight per ► <sup>(9)</sup> box: ◀ (as specified on the IMA 1 certificate — box 9)	9	kg
		Standard deviation of the net weight of the sample ► <sup>(9)</sup> boxes: ◀	10	kg
		The standard ► <sup>(9)</sup> deviation ◀ of the net weight determined in the EU shows a significant difference to the declared value:	11	N = No Y = Yes
Check of fat content	Size of the random sample:	12		Number of ► <sup>(9)</sup> boxes ◀
	Mean	Maximum mean fat content resulting from the reported typical-process standard deviation:	13	% fat
		Arithmetic mean of the fat content of the sample ► <sup>(9)</sup> boxes: ◀	14	% fat
		The arithmetic mean of the fat content determined in the EU shows a significant difference to the maximum mean fat content:	15	N = No Y = Yes
	Standard deviation	Typical-process standard deviation of the fat content: (as specified on the IMA 1 certificate — box 13)	16	% fat
		Standard deviation of the fat content of the sample ► <sup>(9)</sup> boxes: ◀	17	% fat
		The ► <sup>(9)</sup> standard ◀ deviation of the fat content determined in the EU shows a significant difference to the declared value:	18	N = No Y = Yes

To be sent to the European Commission by e-mail (DGAGRI-D1-Milk@cec.eu.int) or by fax (+32-2-2953310)





## ANNEX VIIa

## 1. Tariff quota under Annex I to the Association Agreement with the Republic of Chile

Quota No	CN code	Description <sup>(1)</sup>	Applicable rate of duty (% of the MFN duty)	Annual quantities (tonnes) (base = calendar year)		Annual increase from 2005
				from 1.2.2003 to 31.12.2003	2004	
09.1924	0406	Cheese and curd	Exemption	1 375	1 500	75

## 2. Tariff quota under Annex VII to Regulation (EC) No 747/2001 as regards certain agricultural products originating in Israel

Quota No	CN Code	Description <sup>(1)</sup>	Applicable rate of duty	Annual quantities (tonnes) (base = calendar year)			
				2004	2005	2006	from 2007 onwards
09.1302	0404 10	Whey and modified whey	Exemption	824	848	872	896

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential arrangements being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are referred to, the applicability of the preferential arrangements is determined to the basis of the CN code and the corresponding description taken jointly.



*ANNEX VIII*

**CIRCUMSTANCES UNDER WHICH AN IMA 1 CERTIFICATE OR PART THEREOF MAY BE CANCELLED, AMENDED, REPLACED OR CORRECTED**

1. Cancellation of the IMA 1 certificate when full duty is due and paid for non-compliance with compositional requirements.

Where full duty is paid on a lot because the maximum fat content requirement is not complied with, the corresponding IMA 1 certificate may be cancelled and the IMA 1 issuing body may add the quantities concerned to those for which IMA 1 certificates may be issued for the same quota year. The customs authorities shall retain the corresponding import licence and send it to the import-license issuing authority, which shall amend it to convert it into a full-duty import licence for the quantity concerned in accordance with Article 36.

2. Produce destroyed or rendered unfit for sale.

IMA 1 issuing bodies may cancel an IMA 1 certificate or part thereof for a quantity covered by it which is destroyed or rendered unfit for sale in circumstances beyond the control of the exporter. Where part of the quantity covered by an IMA 1 certificate is destroyed or rendered unfit for sale, a replacement certificate may be issued for the remaining quantity. In the case of New Zealand butter referred to in Annex III(A) under quota number 09.4589, the original product identification list shall be used for this purpose. The replacement certificate shall be valid only up to the same date as the original. In this case, box 17 of the replacement IMA 1 certificate shall contain the words 'valid up to 00.00.0000'.

Where all or part of the quantity covered by an IMA 1 certificate is destroyed or rendered unfit for sale due to circumstances beyond the exporters' control, the IMA 1 issuing body may add these quantities to those for which IMA 1 certificates may be issued for the same quota year.

3. Change of Member State of destination

When the exporter is obliged to change the Member State of destination indicated on an IMA 1 certificate before a corresponding import licence is issued, the original IMA 1 certificate may be amended by the IMA 1 issuing body. Such an amended original IMA 1 certificate, duly authenticated and appropriately identified by the issuing body, may be presented to the licensing authority and to the customs authorities.

4. When a clerical or technical error is discovered on an IMA 1 certificate before a corresponding import licence is issued, the original certificate may be corrected by the issuing body. Such a corrected original IMA 1 certificate may be presented to the licensing authority and to the customs authorities.
5. When, in exceptional circumstances beyond the control of the exporter, a product intended for import in a given year becomes unavailable and the only means of filling the quota, in the light of normal shipping time from the country of origin, is to replace it with a product originally intended for import the following year, the issuing body may issue a new IMA 1 certificate for the replacement quantity, on the sixth working day after giving due notification to the Commission of the details of the IMA 1 certificate or part thereof to be cancelled for the year concerned and of the first IMA 1 certificate or part thereof issued for the following year to be cancelled.

If the Commission considers that this provision does not apply to the circumstances of the case concerned, it may object within five working days, stating the reason for its objection. Where the quantity to be replaced is greater than that covered by the first IMA 1 certificate issued for the following year, the required quantity may be obtained by cancelling additional IMA 1 certificates, in sequence, or part thereof as necessary.

All quantities in respect of which IMA 1 certificates or part thereof have been cancelled for the year concerned shall be added to the quantities for which IMA 1 certificates may be issued for that quota year.

All quantities brought forward from the following quota year for which an IMA 1 certificate or certificates have been cancelled shall be added back to the quantities for which IMA 1 certificates may be issued for that quota year.



## ANNEX IX

## IMA 1 CERTIFICATE

1. Seller	2. Serial No of issue	<b>ORIGINAL</b>									
3. Buyer	<b>CERTIFICATE</b> for the entry of certain milk products under certain headings or subheadings of the combined nomenclature										
4. Number and date of invoice	5. Country of origin	6. Member State of destination									
<b>IMPORTANT</b> A. A separate certificate must be made out for each form of presentation of each product. B. The certificate must be in an official language of the European Community. It may also contain a translation into the official language or one official language of the exporting country. C. The certificate must be made out in accordance with the Community provisions in force. D. The original and, where appropriate, a copy of the certificate must be presented to the customs office in the Community at the time when the product is being put into free circulation.											
7. Marks, numbers, quantity and kind of packages; detailed description of product and particulars of its form of presentation	8. Gross weight (kg)	9. Net weight (kg)									
10. Raw material used											
11. Fat content by weight (%) in the dry matter											
12. Water content by weight (%) in the non-fatty matter											
13. Fat content by weight (%)											
14. Ripening period											
15. Community free-at-frontier price (EUR) per 100 kg net weight equal to or more than:											
16. Observations: (a) tariff quota <sup>(1)</sup> (b) intended for processing <sup>(1)</sup>											
17. IT IS HEREBY CERTIFIED — that the particulars set out above accurate and comply with the Community provisions in force, — that for the products described above no discount, refund, or any other rebate has been or will be granted to the buyer which may lead to the product in question having a value less than the minimum import value fixed for such product <sup>(2)</sup>											
18. Issuing body	Place	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> <td style="width: 20px; height: 15px;"></td> </tr> <tr> <td colspan="4" style="text-align: center;">year/month/day</td> </tr> </table>						year/month/day			
year/month/day											
(Signature and stamp of issuing body)											

<sup>(1)</sup> Delete as appropriate.<sup>(2)</sup> This clause is deleted for cheeses of sheep's or buffalo milk, for Glaris, Tilsit and Butterkäse and for special milk for infants.



## ANNEX X

## IMA 1 CERTIFICATE

1. Seller	2. Serial No of issue	<b>ORIGINAL</b>	
	CERTIFICATE for the entry of certain New Zealand butter subject to the tariff quota referred to under quota No 09.4589 of Annex III(A)		
4. Number and date of invoice	5. Country of origin		
<b>IMPORTANT</b> A. A separate certificate must be made out for each form of presentation of each product. B. The certificate must be in an official language of the European Community. It may also contain a translation into the official language or one official language of the exporting country. C. The certificate must be made out in accordance with the Community provisions in force. D. The original and, where appropriate, a copy of the certificate together with its corresponding import licence and a declaration for release for free circulation must be presented to the customs office in the Community at the time when the product is being released for free circulation.			
7. Marks, numbers, number and kind of packages, detailed CN description and eight-digit CN code of the product preceded by 'ex' and particulars of its form of presentation. — See product-identification list attached, reference: — CN code ex 0405 10 — Butter, at least six weeks old, of a fat content by weight not less than 80 %, but less than 82 %, manufactured directly from milk or cream — Product purchasing specification — Factory registration No — Date of manufacture — Arithmetic mean of the tare weight of plastic wrapping		8. Gross weight (kg)	9. Net weight (kg)
10. Raw material used			μ s
13. — Fat content by weight (%) — Typical-process standard deviation of the fat content of the butter made in the factory according to the product purchasing specification indicated in box 7 and its date of entry into force for the purpose of issuing IMA 1 certificates			
16. Observations: a) tariff quota (!) b) intended for processing (!)			
17. IT IS HEREBY CERTIFIED: — that the most recently manufactured butter covered by this certificate is/will be (!) at least six weeks old since/on (!) <span style="float: right;"> _ _ _ _  Year/Month/Day</span> — that the particulars set out above are accurate and comply with the Community provisions in force. — that the total quota for the year 200. is ..... kg.			
18. Issuing body	Place	_ _ _ _  Year/Month/Day	
	Valid until	_ _ _ _  Year/Month/Day	
	(Signature and stamp of issuing body)		

(!) Delete as appropriate.

**▼B***ANNEX XI***RULES FOR COMPLETING CERTIFICATES**

In addition to boxes 1, 2, 4, 5, 9, 17 and 18 of the IMA 1 certificate, the following must be completed:

- A. As regards Cheddar cheeses listed under quota number 09.4513 in Annex IIIA and falling within CN code ex 0406 90 21:
1. box 3, by specifying the buyer;
  2. box 6, by specifying the country of destination;
  3. box 7, by specifying, as appropriate:
    - whole Cheddar cheeses
    - Cheddar cheese other than whole cheeses, of a net weight of not less than 500 g
    - Cheddar cheese other than whole cheeses, of a net weight of less than 500 g
  4. box 10, by specifying 'exclusively unpasteurised home-produced cows' milk';
  5. box 11, by specifying 'at least 50 %';
  6. box 14, by specifying 'at least nine months';
  7. box 15 and 16, by specifying the period for which the quota is valid.
- B. As regards Cheddar cheeses listed under quota numbers 09.4514 and 09.4521 in Annex III(A) and falling within CN code ex 0406 90 21:
1. box 7, by specifying 'whole Cheddar cheeses';
  2. box 10, by specifying 'exclusively home-produced cows' milk';
  3. box 11, by specifying 'at least 50 %';
  4. box 14, by specifying 'at least three months';
  5. box 16, by specifying the period for which the quota is valid.
- C. As regards Cheddar cheeses intended for processing listed under quota numbers 09.4515 and 09.4522 in Annex III(A) and covered by CN code ex 0406 90 01:
1. box 7, by specifying 'whole Cheddar cheeses';
  2. box 10, by specifying 'exclusively home-produced cows' milk';
  3. box 16, by specifying the period for which the quota is valid.
- D. As regards cheeses other than Cheddar cheese intended for processing listed under quota numbers 09.4515 and 09.4522 in Annex III(A) and covered by CN code ex 0406 90 01:
1. box 10, by specifying 'exclusively home-produced cows' milk';
  2. box 16, by specifying the period for which the quota is valid.

**▼M11**


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**▼M7**


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▼**B**

## ANNEX XII

## ISSUING BODIES

Third country	CN code and product description		Issuing body	
			Name	Location
Australia	0406 90 01 0406 90 21	Cheddar and other cheese for processing Cheddar	Australian Quarantine Inspection Service Department of Agriculture, Fisheries and Forestry	PO Box 60 World Trade Centre Melbourne VIC 3005 Australia Tel.: (61 3) 92 46 67 10 Fax: (61 3) 92 46 68 00
Canada	0406 90 21	Cheddar	Canadian Dairy Commission  Commission canadienne du lait	► <b>M7</b> Building 55, NCC Driveway Central Experimental Farm 960 Carling Avenue Ottawa, Ontario K1A 0Z2 Telephone: 1 (613) 792-2000 Fax: 1 (613) 792-2009 ◀
▼ <b>M12</b>				
▼ <b>M7</b>				
▼ <b>B</b>				
New Zealand	ex 0405 10 11 ex 0405 10 19 ex 0405 10 30 ex 0406 90 01 ex 0406 90 21	Butter Butter Butter Cheese for processing Cheddar	► <b>M9</b> New Zealand Food Safety Authority ◀	► <b>M9</b> South Tower 68-86 Jervois Quay PO Box 2835 Wellington New Zealand Telephone: (64-4) 463 2500 Fax: (64-4) 463 2501 ◀

▼ **M9***ANNEX XIII*

CN code	Description <sup>(1)</sup>	Dry matter content by weight (%)	Fat content by weight (%) in the dry matter	Fat content by weight (%)
0406 10 20	Fresh cheese	58	71	
0406 30	Processed cheese	—	56	—
0406 90 01	Cheese for processing	65	52	
0406 90 13	Emmentaler	65	48	
0406 90 21	Cheddar	65	52	
0406 90 23	Edam	58	44	
0406 90 69	Hard cheeses	65	40	
0406 90 78	Gouda	59	50	
0406 90 81	Cantal, Cheshire, Wensleydale, etc...	64	52	
0406 90 99	Other cheeses			42

<sup>(1)</sup> Despite the rules for the interpretation of the Combined Nomenclature, the description of the products is deemed to be indicative only.

ANNEX XIV

Member State:

COMMISSION OF THE EUROPEAN COMMUNITIES  
 DG AGRI/D/1 — MILK AND MILK PRODUCTS  
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APPLICATION OF ARTICLE 10 OF REGULATION (EC) No 2535/2001

Part A. Importers referred to in Article 10(2)

Member State (*)	Approval No	Name	Address	Telephone No	Fax No	E-mail

(\*) B, DK, D, EL, E, F, IRL, I, L, NL, A, P, FIN, S, UK.

Part B. Other importers

Member State (*)	Approval No	Name	Address	Telephone No	Fax No	E-mail

(\*) B, DK, D, EL, E, F, IRL, I, L, NL, A, P, FIN, S, UK.