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**COMMISSION REGULATION (EC) No 1342/2003**

**of 28 July 2003**

**laying down special detailed rules for the application of the system of import and export licences  
for cereals and rice**

(OJ L 189, 29.7.2003, p. 12)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Regulation (EC) No 777/2004 of 26 April 2004	L 123	50	27.4.2004
► <u>M2</u>	Commission Regulation (EC) No 1092/2004 of 10 June 2004	L 209	9	11.6.2004
► <u>M3</u>	Commission Regulation (EC) No 830/2006 of 2 June 2006	L 150	3	3.6.2006
► <u>M4</u>	Commission Regulation (EC) No 945/2006 of 26 June 2006	L 173	12	27.6.2006
► <u>M5</u>	Commission Regulation (EC) No 1713/2006 of 20 November 2006	L 321	11	21.11.2006
► <u>M6</u>	Commission Regulation (EC) No 1917/2006 of 19 December 2006	L 365	82	21.12.2006
► <u>M7</u>	Commission Regulation (EC) No 1996/2006 of 22 December 2006	L 398	1	30.12.2006
► <u>M8</u>	Commission Regulation (EC) No 514/2008 of 9 June 2008	L 150	7	10.6.2008
► <u>M9</u>	Commission Regulation (EC) No 84/2009 of 27 January 2009	L 24	5	28.1.2009



**COMMISSION REGULATION (EC) No 1342/2003**  
**of 28 July 2003**

**laying down special detailed rules for the application of the system  
of import and export licences for cereals and rice**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organisation of the market in cereals <sup>(1)</sup>, as last amended by Regulation (EC) No 1104/2003 <sup>(2)</sup>, and in particular Article 9(2) and Article 13(11) thereof,

Having regard to Council Regulation (EC) 3072/95 of 22 December 1995 on the common organisation of the market in rice <sup>(3)</sup>, as last amended by Commission Regulation (EC) No 411/2002 <sup>(4)</sup>, and in particular Article 9(2) and Article 13 thereof,

Whereas:

- (1) Commission Regulation (EC) No 1162/95 of 23 May 1995 laying down special detailed rules for the application of the system of import and export licences for cereals and rice <sup>(5)</sup> has been substantially amended several times <sup>(6)</sup>. In the interests of clarity and rationality the said Regulation should be codified.
- (2) In view of the practices specific to trade in cereals and rice, provision should be made for rules further to or derogating 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>(7)</sup>, as last amended by Regulation (EC) No 325/2003 <sup>(8)</sup>.
- (3) In the case of invitations to tender for the export of intervention stocks, licences should specify the quantities and destinations for which they are issued and provision should be made for the special particulars to be shown on export licences, in particular in the case of invitations to tender for export refunds, of exports of cereal-based compound feedingstuffs and of advance fixing of export taxes.
- (4) The terms of validity of import and export licences for the various products should be fixed in accordance with market requirements and the need for sound management. In view of competition on the world market, a specially lengthy term of validity should be granted for malt exports, expiring, however, on 30 September in the case of licences issued prior to 1 July so that export commitments are not entered into for the new marketing year before the beginning of the barley harvest.
- (5) In view of the risk of licences being issued for excessively high quantities, provision should be made for a period for reflection of three days to elapse before export licences are actually issued for any cereals and most processed cereal products, other than

<sup>(1)</sup> OJ L 181, 1.7.1992, p. 21.

<sup>(2)</sup> OJ L 158, 27.6.2003, p. 1.

<sup>(3)</sup> OJ L 329, 30.12.1995, p. 18.

<sup>(4)</sup> OJ L 62, 5.3.2002, p. 27.

<sup>(5)</sup> OJ L 117, 24.5.1995, p. 2.

<sup>(6)</sup> See Annex V.

<sup>(7)</sup> OJ L 152, 24.6.2000, p. 1.

<sup>(8)</sup> OJ L 47, 21.2.2003, p. 21.

**▼B**

exports, non-commercial exports made with a view to providing Community or national food aid, and certain supplies by humanitarian agencies.

- (6) The Commission's decision not to grant an application for an export certificate at the end of the three-day reflection period may in some cases, however, disrupt the continuity of supplies of products in respect of which regular supplies are necessary. Operators so requesting should be given the opportunity to obtain an export licence without refund, on the condition that special conditions of use are attached to such licences.
- (7) Certain provisions of Article 49 of Regulation (EC) No 1291/2000 concerning applications for export licences for certain products in connection with invitations to tender organised in importing third countries should be made more restrictive and thus more in keeping with commercial practice in the cereals trade.
- (8) In view of the competition on the world market for cereals and rice, provision should be made for export licences to be granted for the main products, including durum wheat, with a special term of validity and for relatively large minimum quantities, with more advantageous minimum quantities for exports to the African, Caribbean and Pacific (ACP) States. The licences should be granted subject to certain additional conditions concerning, in particular, presentation of the delivery contract to the competent agency within a specified time.
- (9) The securities to be lodged for import and export licences should be fixed at different levels for the various product groups according to the possible variations in the refund or export tax during the term of validity of the licences, preferential treatment being granted in respect of deliveries to ACP States.
- (10) The applicable export refunds should be specified in cases where the terms of validity of licences are extended as a result of *force majeure* pursuant to Article 41 of Regulation (EC) No 1291/2000.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

**▼M8***Article 1*

1. This Regulation lays down specific detailed rules for the application of the system of import and export licences and advance fixing certificates implemented by Commission Regulation (EC) No 376/2008<sup>(1)</sup> for the products listed in Parts I and II of Annex I to Council Regulation (EC) No 1234/2007<sup>(2)</sup>.

2. Regulation (EC) No 376/2008 and Commission Regulations (EC) No 1301/2006<sup>(3)</sup> and (EC) No 1454/2007<sup>(4)</sup> shall apply, save as otherwise provided in this Regulation.

<sup>(1)</sup> OJ L 114, 26.4.2008, p. 3.

<sup>(2)</sup> OJ L 299, 16.11.2007, p. 1.

<sup>(3)</sup> OJ L 238, 1.9.2006, p. 13.

<sup>(4)</sup> OJ L 325, 11.12.2007, p. 69.

**▼B***Article 2*

1. Where applications for export licences are submitted in connection with invitations to tender issued pursuant to Article 7 of Commission Regulation (EEC) No 2131/93 <sup>(1)</sup>, the licences shall be issued only for the quantities for which the applicants have obtained contracts.

The export licences shall be valid for no more than the quantity indicated in section 17. The figure '0' shall be entered in section 19.

2. Applications for export licences as provided for in Article 8(2) of Regulation (EEC) No 2131/93 shall show the relevant destination in section 7. The holders of the licences shall be obliged to export the products in question to that destination.

All countries for which the same rate of export refund or tax applies shall be considered as one destination.

**▼M7***Article 3*

1. Where export refunds are fixed by tender, the rate of refund appearing in statements of award of contracts shall be entered in letters and figures in section 22 of the licences. This rate shall be expressed in Euro and shall be preceded by one of the entries shown in Annex VII to this Regulation.

2. Where export taxes are fixed by tender, the rate of tax appearing in statements of award of contracts shall be entered in letters and figures in section 22 of the licences. This rate shall be expressed in Euro and shall be preceded by one of the entries shown in Annex VIII to this Regulation.

**▼B***Article 4*

1. Notwithstanding Article 14 of Regulation (EC) No 1291/2000, for products falling within CN codes 1101 00 15, 1102 20, 1103 11 10 and 1103 13, applications for export licences may indicate products falling within two contiguous 12-digit subdivisions of the abovementioned subheadings.

The following product categories within the meaning of Article 14 of Regulation (EEC) No 1291/2000 shall apply:

category 1:	1108 11 00 9200, 1108 11 00 9300
category 2:	1108 12 00 9200, 1108 12 00 9300
category 3:	1108 13 00 9200, 1108 13 00 9300
category 4:	1108 19 10 9200, 1108 19 10 9300
category 5:	1702 30 51 9000, 1702 30 91 9000, 1702 90 50 9100
category 6:	1702 30 59 9000, 1702 30 99 9000, 1702 40 90 9000, 1702 90 50 9900, 2106 90 55 9000

**▼M2**

category 7:	1006 20 11 9000, 1006 20 13 9000, 1006 20 15 9000, 1006 20 92 9000, 1006 20 94 9000, 1006 20 96 9000,
category 8:	1006 30 21 9000, 1006 30 23 9000, 1006 30 25 9000, 1006 30 42 9000, 1006 30 44 9000, 1006 30 46 9000
category 9:	1006 30 61 9100, 1006 30 63 9100, 1006 30 65 9100, 1006 30 92 9100, 1006 30 94 9100, 1006 30 96 9100

<sup>(1)</sup> OJ L 191, 31.7.1993, p. 76.

**▼M2**

category 10: 1006 30 61 9900, 1006 30 63 9900,  
1006 30 65 9900, 1006 30 92 9900,  
1006 30 94 9900, 1006 30 96 9900.

**▼B**

The 12-digit subdivisions shown in applications shall appear on the export licences.

2. Notwithstanding Article 14 of Regulation (EC) No 1291/2000, for products falling within CN codes 2309 10 11, 2309 10 13, 2309 10 31, 2309 10 33, 2309 10 51, 2309 10 53, 2309 90 31, 2309 90 33, 2309 90 41, 2309 90 43, 2309 90 51 and 2309 90 53 containing less than 50 % by weight of milk products, export licence applications shall show:

- (a) in section 15, the description of the product and its 12-digit code; in the case of products falling within two or more adjacent subdivisions the exporter may show the 12-digit refund nomenclature, in which case the following shall be indicated in section 15: preparations used for animal feed covered by Regulation (EC) No 1517/95;
- (b) in section 16, the reference '2309';
- (c) in sections 17 and 18, the quantity of compound feedingstuffs which must be exported;
- (d) in section 20, the content in cereal products to be incorporated in the compound feedingstuff if this is known, a distinction being made between maize and other cereals; otherwise, if use is made of the provision referred to in point (a) of annotating section 15 with a reference specifying two or more subdivisions, the bracket showing the quantities of maize and other cereals incorporated.

The details included on applications shall be shown on the export licences.

**▼M7***Article 5*

For the purposes of the second paragraph of Article 15 of the Commission Regulation (EC) No 1501/95<sup>(1)</sup> and of Article 16(10) of Regulation (EC) No 3072/95, section 22 of export licenses shall show one of the entries shown in Annex IX to this Regulation.

**▼M8***Article 6*

1. The period of validity of the import and export licence shall be as follows:

- (a) for products listed in Annex II to Regulation (EC) No 376/2008 other than those referred to in points (b) and (c) of this paragraph: as set out in that Annex;
- (b) save as otherwise provided, for products imported or exported under tariff quotas administered by other methods than a method based on the chronological order of the lodging of applications in accordance with articles 308a, 308b and 308c of Commission Regulation (EC) No 2454/93<sup>(2)</sup> (first come first served principle): from the actual day of issue of the licence, in accordance with Article 22(2) of Regulation (EC) No 376/2008, until the end of the second month following the month of that day;
- (c) for products exported for which a refund has been fixed and for products for which, on the day of submission of the licence application, an export tax has been fixed: from the day of issue of the

<sup>(1)</sup> OJ L 147, 30.6.1995, p. 7

<sup>(2)</sup> OJ L 253, 11.10.1993, p. 1.

**▼M8**

licence, in accordance with Article 22(1) of Regulation (EC) No 376/2008, until the end of the fourth month following the month of that day.

**▼M9**

2. Notwithstanding paragraph 1, the validity of export licences for products listed in Part II(A) of Annex II to Regulation (EC) No 376/2008 shall expire on the 60th day following their date of issue, as defined in Article 22(1) of the above-mentioned Regulation, where no refund has been fixed, whether or not in advance, or where these products are exported without a refund, in accordance with Article 8(3) hereof.

**▼M8**

3. By way of derogation from paragraph 1, the validity of export licences for which a refund has been fixed for products falling within CN codes 1702 30, 1702 40, 1702 90 and 2106 90, shall expire not later than:

- (a) 30 June for applications submitted until 31 May of each marketing year;
- (b) 30 September for applications submitted from 1 June of a marketing year until 31 August of the following marketing year;
- (c) 30 days from the day of issue of the licence for applications submitted from 1 September to 30 September of the same marketing year.

4. By way of derogation from paragraph 1, at the request of the operator, the validity of export licences for which a refund has been fixed for products falling within CN codes 1107 10 19, 1107 10 99 and 1107 20 00 shall expire not later than:

- (a) 30 September of the current calendar year, for licences issued from 1 January to 30 April;
- (b) the end of the 11th month following that of issue, for licences issued from 1 July to 31 October;
- (c) 30 September of the following calendar year, for licences issued from 1 November to 31 December.

5. Section 22 of the licences issued as provided for in paragraphs 2, 3 and 4 shall contain one of the entries set out in Annex X.

6. Where a special term of validity is laid down for import licences for imports originating in and coming from certain third countries, sections 7 and 8 of the licence applications and of the licences themselves shall state the country or countries of provenance and of origin. Licences shall entail an obligation to import from that country or those countries.

7. By way of derogation from Article 8(1) of Regulation (EC) No 376/2008, rights deriving from licences referred to in paragraphs 1(b) and 4 of this Article shall not be transferable.

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*Article 8*

1. Export licences for products for which a refund or a tax has been fixed shall be issued on the third working day following that on which the application was lodged provided that no specific action as indicated in Article 9 of this Regulation, in Article 15 of Regulation (EC) No 1501/1995 or in Article 5 of Commission Regulation (EC) No 1518/1995 <sup>(1)</sup> has been in the meantime taken by the Commission and provided that the quantity for which licences have been applied

<sup>(1)</sup> OJ L 147, 30.6.1995, p. 55.

**▼M8**

for have been notified in accordance with Article 16(1)(a) of this Regulation.

The first subparagraph shall not apply to licences issued in connection with invitations to tender or to the licences referred to in Article 15 of Regulation (EC) No 376/2008 that are issued for the purpose of a food aid operation within the meaning of Article 10(4) of the Agreement on Agriculture concluded as part of the Uruguay Round of multilateral trade negotiations <sup>(1)</sup>. Those export licences shall be issued on the first working day following the day of acceptance of the tender.

2. Export licences for products for which a refund or a tax has not been fixed shall be issued on the day of submission of the application.

**▼M9**

3. Notwithstanding paragraph 1, export licences for products for which a refund has been fixed shall be issued, at the operator's request, on the day on which the application is submitted, provided that the application specifies that the licence is issued without a refund and that, where an export tax is applicable upon acceptance of the export declaration, that tax applies to the products concerned. In such cases, box 20 of the application and the export licence issued must contain one of the entries shown in Annex Ia.

**▼M8***Article 9*

1. The Commission may decide the following:

- (a) to set an acceptance percentage for the quantities applied for but for which licences have not yet been issued;
- (b) to reject applications for which export licences have not yet been issued;
- (c) to suspend lodging of licence applications for a maximum of five working days.

The suspension referred to in point (c) of the first subparagraph may be set for a longer period in accordance with the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007.

2. Should the quantities applied for be reduced or refused, the security for the licence shall be immediately released for the quantities not granted.

3. Applicants may withdraw their licence applications within three working days of publication in the *Official Journal of the European Union* of an acceptance percentage as indicated in point (a) of paragraph 1 if it is less than 80 %. Member States shall thereupon release the security.

4. Actions taken on the basis of paragraph 1 shall not apply to exports carried out to implement Community and national food aid measures provided for under international agreements or other supplementary programmes, or to implement other Community free supply measures.

**▼B***Article 10*

1. Where export is effected pursuant to an invitation to tender opened in an importing third country, export licences for common wheat, durum wheat, rye, barley, maize, rice, wheat flour, rye flour, groats and meal of durum wheat and products covered by CN codes 2309 10 11, 2309 10 13, 2309 10 31, 2309 10 33, 2309 10 51, 2309 10 53, 2309 90 31, 2309 90 33, 2309 90 41, 2309 90 43, 2309 90 51 and

<sup>(1)</sup> OJ L 336, 23.12.1994, p. 22.

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2309 90 53 containing less than 50 % by weight of milk products shall be valid from their date of issue within the meaning of Article 23(1) of Regulation (EC) No 1291/2000 until the date on which the obligations arising from the award are to be fulfilled.

2. The term of validity of the licence may not exceed four months following the month of issue pursuant to Article 23(1) of Regulation (EC) No 1291/2000.

3. Notwithstanding the third subparagraph of Article 49(3) of Regulation (EC) No 1291/2000, licence applications may not be lodged more than four working days before the closing date for the submission of tenders specified in the invitation to tender.

4. Notwithstanding Article 49(5) of Regulation (EC) No 1291/2000, the maximum period between the closing date for the submission of tenders and the notification given to the issuing agency by the applicant concerning the outcome of the invitation to tender as provided for in Article 44(5)(a) to (d) of that Regulation shall be six working days.

**▼M8***Article 12*

The security referred to in Article 14(2) of Regulation (EC) No 376/2008 to be lodged in accordance with Title III of Commission Regulation (EEC) No 2220/85 <sup>(1)</sup> shall be as follows:

- (a) for products listed in Annex II to Regulation (EC) No 376/2008 other than those referred to in points (b) and (c) of this paragraph: as set out in that Annex;
- (b) save as otherwise provided, for products imported or exported under tariff quotas:
  - (i) 30 euros per tonne for products imported;
  - (ii) 3 euros per tonne for the products exported without refund;
- (c) for products exported for which a refund has been fixed or for licences in respect of products for which, on the day of submission of the licence application, an export tax has been fixed:
  - (i) 20 euros per tonne for the products falling within CN codes 1102 20, 1103 13, and 1104 19 50, 1104 23 10, 1108, 1702, and 2106;
  - (ii) 10 euros per tonne for the other products;
  - (iii) EUR 3 per tonne for products to which Article 8(3) applies.

**▼M9****▼B***Article 13*

Where the term of validity of licences is extended pursuant to Article 41 of Regulation (EC) No 1291/2000, the corrective amount applicable shall be that in force on the day the licence application was submitted for export during the last month of the normal term of validity of the licence.

In addition, the export refund shall be adjusted in accordance with Article 14 of this Regulation.

<sup>(1)</sup> OJ L 205, 3.8.1985, p. 5.



*Article 14*

1. Refunds applicable pursuant to Article 13(5) of Regulation (EEC) No 1766/92 on products listed in Article 1(1)(a) and (b) of that Regulation with the exception of maize and grain sorghum shall be adjusted, during the months of August to May of the same marketing year, by an amount equal to the monthly increase applicable to the intervention price fixed for that marketing year.

In the case of maize and grain sorghum, the refunds shall be adjusted, during the months of November of one marketing year to August of the following marketing year, by an amount equal to the monthly increase applicable to the intervention prices fixed for the marketing year concerned.

The first adjustment shall be made on the first day of the calendar month following that of application. Subsequent adjustments shall apply each month.

In the case of the products listed in Article 1(1)(a) and (b) of Regulation (EEC) No 1766/92 with the exception of maize and grain sorghum, refunds adjusted in accordance with the first subparagraph and applicable in May shall continue to apply in June. In the case of maize and grain sorghum, refunds adjusted in accordance with the second subparagraph and applicable in August shall continue to apply in September.

2. The adjustment provided for in paragraph 1 shall not apply where the amount of the refund is equal to zero.

3. Where the term of validity of licences extends beyond the end of the marketing year and export occurs in the following marketing year, refunds on products listed in Article 1(1)(a) and (b) of Regulation (EEC) No 1766/92, exclusive of any monthly increases referred to in paragraph 1, with the exception of maize and grain sorghum shall be reduced by the price break between the two marketing years. That price break shall occur on 1 July and shall be defined as:

- (a) the difference between the intervention prices, exclusive of any monthly increase, for the previous and the new marketing years; plus
- (b) an amount equal to the monthly increase, multiplied by the number of months elapsing between August and the month of the licence application, inclusive.

Where the price break is greater than the refund in question, the corrected refund shall be reduced to zero.

Refunds reduced by the price break shall be increased as from August in the new marketing year, in accordance with the rules set out in paragraph 1, by the monthly increase applying to the new marketing year.

4. In the case of maize and grain sorghum, the rules on adjustment set out in paragraph 3 shall apply *mutatis mutandis*, with the following exceptions:

- (a) the end of the marketing year shall be deemed to be 30 September;
- (b) the abovementioned price break shall occur on 1 October instead of 1 July;
- (c) the month of August shall be replaced by November;
- (d) the monthly increases shall be those applicable to the marketing years in question.

**▼B***Article 15*

1. In the case of products listed in Article 1(1)(c) and (d) of Regulation (EEC) No 1766/92 and Article 1(1)(c) of Regulation (EC) No 3072/95, the amount resulting from each of the adjustments mentioned in Article 14(1) and (3) of this Regulation shall be multiplied by the processing coefficient applying to the product in question.

2. The amount of the refund applying in accordance with Article 13 of Regulation (EC) No 3072/95 for the products listed in Article 1(1)(a) and (b) of that Regulation shall be adjusted in the months from October to July inclusive by an amount equal to the monthly increase applying to the intervention price for paddy rice fixed for that marketing year, based on the processing stage and the applicable processing coefficient.

The first adjustment shall be made on the first day of the calendar month following that in which the licence application is made. Subsequent adjustments shall apply each month.

3. The adjustment provided for in paragraph 2 shall not apply where the amount of the refund is equal to zero.

4. Where the term of validity of the licence extends beyond the end of the marketing year and export occurs in the following marketing year, refunds, excluding the monthly increases referred to in paragraph 2, shall be reduced by the break in the intervention price for paddy rice between the two marketing years, based on the processing stage and the applicable processing coefficient.

This price break shall occur on 1 September and shall be defined as:

- (a) the difference between the intervention price for paddy rice, exclusive of any monthly increase for the previous and the new marketing years;
- (b) an amount equal to the monthly increase multiplied by the number of months elapsing between October and the month of the licence application, inclusive.

These two factors shall be converted using the relevant processing coefficient applicable at the time the product is exported.

Where the price break is greater than the refund in question, the corrected refund shall be reduced to zero.

Refunds shall be reduced by (a) and (b) of the second subparagraph, on the basis of the milling stage and shall be increased from October of the new marketing year by the monthly increase applying to the new marketing year, in accordance with the rules set out in paragraph 2.

*Article 16*

1. With regard to export licences, the Member States shall notify the Commission:

- (a) on each working day:
  - (i) of all applications for licences, or the absence of applications for licences;
  - (ii) of applications for licences as referred to in Article 49 of Regulation (EC) No 1291/2000, submitted on the working day preceding that of notification;
  - (iii) of the quantities covered by licences issued in respect of applications for licences as referred to in Article 49 of Regulation (EC) No 1291/2000;
- (b) before the 15th day of each month in respect of the preceding month:

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- (i) of the quantities for which licences for food aid have been issued;
  - (ii) of the quantities covered by licences issued but not used, and of the refund or the export tax by code;
  - (iii) of the quantities to which Article 8(1) of this Regulation does not apply and for which licences have been issued;
- (c) once per marketing year and by 30 April at the latest, of the precise quantities used under licences taking into account the tolerance provided for in Article 8(4) of Regulation (EC) No 1291/2000.

Notifications of applications and quantities referred to in the first subparagraph must specify:

- (a) the quantity by 12-digit product code of the agricultural product nomenclature for export refunds. Where licences are issued for more than one 12-digit code, only the first code shall be shown;
- (b) the quantity by code broken down by destination where the refund or export tax varies by destination.

**▼M6**

2. As regards import licences other than those intended for the management of import tariff quotas and governed by Regulation (EC) No 1301/2006, the Member States shall communicate to the Commission on a daily basis, solely via e-mail, on forms made available to them by the Commission and under the conditions laid down by the information system put in place by the latter, the total quantities covered by the licences, by origin and by product code, and for common wheat, by quality class. Communications relating to import licences for rice shall also indicate the origin.

**▼B***Article 17*

Regulation (EC) No 1162/95 is repealed.

It shall remain applicable to licences issued before the entry into force of this Regulation.

The references to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VI.

*Article 18*

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

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

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## ANNEX Ia

## ENTRIES REFERRED TO IN ARTICLE 8(3)

- *in Bulgarian:* износ без възстановяване — приложими експортни такси — Регламент (ЕО) № 1342/2003, член 8, параграф 3
- *in Spanish:* Exportación sin restitución — Gravámenes por exportación aplicables — Reglamento (CE) nº 1342/2003, artículo 8, apartado 3
- *in Czech:* Vývoz bez náhrady – platné vývozní poplatky – Nařízení (ES) č. 1342/2003, čl. 8 odst. 3
- *in Danish:* Eksport uden restitution — Eksportafgifter gældende — Forordning (EF) nr. 1342/2003, artikel 8, stk. 3
- *in German:* Ausfuhr ohne Erstattung — Ausfuhrabgaben finden Anwendung — Verordnung (EG) Nr. 1342/2003, Artikel 8 Absatz 3
- *in Estonian:* Toetuseta eksport – kohaldatakse ekspordimakse – määruse (EÜ) nr 1342/2003 artikli 8 lõige 3
- *in Greek:* Εξαγωγή χωρίς επιστροφή — Επιβαλλόμενοι φόροι κατά την εξαγωγή — Κανονισμός (ΕΚ) αριθ. 1342/2003 άρθρο 8 παράγραφος 3
- *in English:* Export without refund — Export taxes applicable — Regulation (EC) No 1342/2003, Article 8(3)
- *in French:* Exportation sans restitution — Taxes à l'exportation applicables — Règlement (CE) n° 1342/2003, article 8, paragraphe 3
- *in Irish:* Onnmhairiú gan aisíoc – cánacha onnmhairiúcháin infheidhme – Rialachán (CE) Uimh. 1342/2003, Airteagal 8, mír 3
- *in Italian:* Esportazione senza restituzione — Tasse all'esportazione applicabili — Regolamento (CE) n. 1342/2003, articolo 8, paragrafo 3
- *in Latvian:* Eksports bez kompensācijas – Piemērojamie izveidmuitas nodokļi – Regulas (EK) Nr. 1342/2003 8. panta 3. punkts
- *in Lithuanian:* Eksportas be gražinamosios išmokos – Eksportui taikytini mokesčiai – Reglamento (EB) Nr. 1342/2003 8 straipsnio 3 dalis
- *in Hungarian:* Visszatérítés nélküli kivitel – Kiviteli vám alkalmazandó – Az 1342/2003/EK rendelet 8. cikkének (3) bekezdése
- *in Maltese:* Esportazzjoni bla rifużjoni — Taxxi tal-esportazzjoni applikabbli — L-Artikolu 8(3) tar-Regolament (KE) Nru 1342/2003
- *in Dutch:* Uitvoer zonder restitutie — Uitvoerbelasting van toepassing — Verordening (EG) nr. 1342/2003, artikel 8, lid 3
- *in Polish:* Wywóz bez refundacji – Stosowane podatki wywozowe – art. 8 ust. 3 rozporządzenia (WE) nr 1342/2003

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- *in Portuguese:* Exportação sem restituição — Imposições de exportação aplicáveis — Regulamento (CE) n.º 1342/2003, artigo 8.º, n.º 3
- *in Romanian:* Export fără restituire – Taxe la export aplicabile – Regulamentul (CE) nr. 1342/2003, articolul 8 alineatul (3)
- *in Slovak:* Vývoz bez náhrady – Platné vývozné poplatky – Nariadenie (ES) č. 1342/2003 článok 8 ods. 3
- *in Slovenian:* Izvoz brez nadomestila – Veljavne izvozne takse – Uredba (ES) št. 1342/2003, člen 8(3)
- *in Swedish:* Export utan bidrag – Exportavgifter tillämpliga – Förordning (EG) nr 1342/2003, artikel 8.3
- *in Finnish:* Vienti ilman vientitukea – Sovellettavat vientiverot – Asetuksen (EY) N:o 1342/2003 8 artiklan 3 kohta

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*ANNEX V***Repealed Regulation with its successive amendments**

Commission Regulation (EC) No 1162/95	(OJ L 117, 24.5.1995, p. 2)
Commission Regulation (EC) No 1517/95, only as regards Article 9 thereof	(OJ L 147, 30.6.1995, p. 51)
Commission Regulation (EC) No 1518/95, only as regards Article 7 thereof	(OJ L 147, 30.6.1995, p. 55)
Commission Regulation (EC) No 1617/95	(OJ L 154, 5.7.1995, p. 5)
Commission Regulation (EC) No 1861/95	(OJ L 177, 28.7.1995, p. 86)
Commission Regulation (EC) No 2147/95	(OJ L 215, 9.9.1995, p. 4)
Commission Regulation (EC) No 2917/95	(OJ L 305, 19.12.1995, p. 53)
Commission Regulation (EC) No 285/96	(OJ L 37, 15.2.1996, p. 18)
Commission Regulation (EC) No 1029/96	(OJ L 137, 8.6.1996, p. 1)
Commission Regulation (EC) No 1527/96	(OJ L 190, 31.7.1996, p. 23)
Commission Regulation (EC) No 932/97	(OJ L 135, 27.5.1997, p. 2)
Commission Regulation (EC) No 444/98 (corrected by Regulation (EC) No 2067/2002, OJ L 318, 22.11.2002, p. 6)	(OJ L 56, 26.2.1998, p. 12)
Commission Regulation (EC) No 1432/1999	(OJ L 166, 1.7.1999, p. 56)
Commission Regulation (EC) No 2110/2000	(OJ L 250, 5.10.2000, p. 23)
Commission Regulation (EC) No 409/2001	(OJ L 60, 1.3.2001, p. 27)
Commission Regulation (EC) No 2298/2001, only as regards the reference made in Article 5 thereof to Article 11a of Regulation (EC) No 1162/95	(OJ L 308, 27.11.2001, p. 16)
Commission Regulation (EC) No 904/2002	(OJ L 142, 31.5.2002, p. 25)
Commission Regulation (EC) No 1006/2002	(OJ L 153, 13.6.2002, p. 5)
Commission Regulation (EC) No 1322/2002	(OJ L 194, 23.7.2002, p. 22)
Commission Regulation (EC) No 2305/2002	(OJ L 348, 21.12.2002, p. 92)
Commission Regulation (EC) No 498/2003	(OJ L 74, 20.3.2003, p. 15)



## ANNEX VI

## CORRELATION TABLE

Regulation (EC) No 1162/95	This Regulation
Article 1, first and second indents	Article 1(a) and (b)
Article 2	Article 2
Article 3	Article 3
Article 4(1)	Article 4(1)
Article 4(2), first subparagraph, first, second, third and fourth indents	Article 4(2)(a) to (d)
Article 4(2), second subparagraph	Article 4(2), second subparagraph
Article 5	Article 5
Article 6	Article 6
Article 7(1)	Article 7(1)
Article 7(1a)	Article 7(2)
Article 7(2), first subparagraph, first, second and third indents	Article 7(3)(a) to (c)
Article 7(2), second subparagraph	Article 7(3), second subparagraph
Article 7(2a)	Article 7(4)
Article 7(3)	Article 8(1)
Article 7(3a)	Article 8(2)
Article 7(4)	Article 8(3)
Article 7a(1) and (2)	Article 9(1) and (2)
Article 7a(3), points (a) to (f)	Article 9(3)(a) to (f)
Article 7a(3), point (g)	Article 9(3), second subparagraph
Article 7a(4) to (6)	Article 9(4) to (6)
Article 8	Article 10
Article 9(1)	Article 11(1)
Article 9(2) first subparagraph	Article 11(2) first subparagraph
Article 9(2) second subparagraph, first and second indents	Article 11(2) second subparagraph, points (a) and (b)
Article 9(2) third subparagraph	Article 11(2) third subparagraph
Article 9(3) to (8)	Article 11(3) to (8)
Article 10, point (a), first, second and third indents	Article 12(a)(i) to (iii)
Article 10, point (b), first and second indents	Article 12(b)(i) and (ii)
Article 10, points (c) and (d)	Article 12, points (c) and (d)
Article 11	Article 13
Article 12(1)	Article 14(1)
Article 12(1a)	Article 14(2)
Article 12(2)	Article 14(3)
Article 12(2a) first, second, third and fourth indents	Article 14(4)(a) to (d)
Article 12(3)	Article 15(1)
Article 12(4)	Article 15(2)
Article 12(4a)	Article 15(3)

▼**B**

Regulation (EC) No 1162/95	This Regulation
Article 12(5) first subparagraph	Article 15(4) first subparagraph
Article 12(5) second subparagraph, point (a), first sub-point	Article 15(4) second subparagraph, point (a)
Article 12(5) second subparagraph, point (a), subparagraph 2	—
Article 12(5) second subparagraph, point (b)	Article 15(4) second subparagraph, point (b)
Article 12(5), third, fourth and fifth subparagraphs	Article 15(4), third, fourth and fifth subparagraphs
Article 13(1), point (a), first subparagraph, point (i), first indent	Article 16(1) first subparagraph, point (a)(i)
Article 13(1) point (a), first subparagraph, point (i), second indent	Article 16(1) first subparagraph, point (a)(ii)
Article 13(1) point (a), first subparagraph, point (ii)	Article 16(1) first subparagraph, point (a)(iii)
Article 13(1) point (b)	Article 16(1), first subparagraph, point (b)
Article 13(1) point (c)	Article 16(1), first subparagraph, point (c)
Article 13(1) point (a), second subparagraph, first and second indents	Article 16(1), second subparagraph, points (a) and (b)
Article 13(2)	Article 16(2)
—	Article 17
Article 14	—
Article 15	Article 18
Annexes I, II, III and IV	Annexes I, II, III and IV
—	Annex V
—	Annex VI



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## ANNEX VII

## Entries referred to in Article 3, paragraph 1

- *in Bulgarian*: Офериран размер на основното възстановяване при износ
- *in Spanish*: Tipo de la restitución de base a la exportación adjudicado
- *in Czech*: Nabídková výše pro základní vývozní náhradu
- *in Danish*: Tilslagssats for basiseksportrestitutionen
- *in German*: Zugeschlagener Satz der Grundausfuhrerstattung
- *in Estonian*: Pakkumiskutsega kinnitatud eksporditoetus
- *in Greek*: Ποσοστό της κατακυρωθείσας επιστροφής βάσεως κατά την εξαγωγή
- *in English*: Tendered rate of basic export refund
- *in French*: Taux de la restitution de base à l'exportation adjugé
- *in Italian*: Tasso della restituzione di base all'esportazione aggiudicato
- *in Latvian*: Pamata izvešanas kompensācijas likme
- *in Lithuanian*: Pagrindinės eksporto gražinamosios išmokos dydis
- *in Hungarian*: Az alap export-visszatérítés megítélt hányada
- *in Maltese*: Rata aġġudikata ta' rifużjoni bażika fuq l-esportazzjoni
- *in Dutch*: Gegunde basisrestitutie bij uitvoer
- *in Polish*: Przyznana stawka podstawowej refundacji wywozowej
- *in Portuguese*: Taxa de restituição de base à exportação adjudicada
- *in Romanian*: Rată de restituire de bază la exportul adjudecat
- *in Slovak*: Základná sadzba vývoznej náhrady ustanovená v rámci výberového konania
- *in Slovenian*: Dodatna stopnja dajatve na osnovi izvoznih nadomestil
- *in Finnish*: Tarjouskilpailutetun perusvientituen määrä
- *in Swedish*: Anbudssats för exportbidrag

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## ANNEX VIII

**Entries referred to in Article 3, paragraph 2**

- *in Bulgarian*: Офериран размер на износна такса
- *in Spanish*: Tipo del gravamen a la exportación adjudicado
- *in Czech*: Nabídková výše vývozního cla
- *in Danish*: Tilslagssats for eksportafgiften
- *in German*: Zugeschlagener Satz der Ausfuhrabgabe
- *in Estonian*: Pakkumiskutsega kinnitatud ekspordimaks
- *in Greek*: Ύψος φόρου κατά την εξαγωγή
- *in English*: Tendered rate of export tax
- *in French*: Taux de la taxe à l'exportation adjudgé
- *in Italian*: Aliquota della tassa all'esportazione aggiudicata
- *in Latvian*: Izvešanas muitas nodevas likme
- *in Lithuanian*: Eksporto muito mokesčio dydis
- *in Hungarian*: Az exportadó megítélt mértéke
- *in Maltese*: Rata aġġudikata ta' taxxa fuq l-esportazzjoni
- *in Dutch*: Gegunde belasting bij uitvoer
- *in Polish*: Przyznana stawka podatku eksportowego
- *in Portuguese*: Taxa de exportação adjudicada
- *in Romanian*: Rată din taxa de export adjudecată
- *in Slovak*: Vývozný poplatok ustanovený v rámci výberového konania
- *in Slovenian*: Dodatna stopnja dajatve za izvozno pristojbino
- *in Finnish*: Tarjouskilpailutetusta viennistä kannettavan maksun määrä
- *in Swedish*: Anbudssats för exportavgift

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## ANNEX IX

## Entries referred to in Article 5

- *in Bulgarian*: Не се прилага износна такса
- *In Spanish*: Gravamen a la exportación no aplicable
- *In Czech*: Vývozní clo se nepoužije
- *In Danish*: Eksportafgift ikke anvendelig
- *In German*: Ausfuhrabgabe nicht anwendbar
- *In Estonian*: Ekspordimaksu ei kohaldata
- *In Greek*: Μη εφαρμοζόμενος φόρος κατά την εξαγωγή
- *In English*: Export tax not applicable
- *In French*: Taxe à l'exportation non applicable
- *In Italian*: Tassa all'esportazione non applicabile
- *In Latvian*: Exportadó nem alkalmazandó
- *In Lithuanian*: Eksporto muitas netaikytinas
- *In Hungarian*: Izvešanas muita netiek piemērota
- *In Maltese*: Taxxa fuq l-esportazzjoni mhux applikabbli
- *In Dutch*: Uitvoerbelasting niet van toepassing
- *In Polish*: Podatku eksportowego nie stosuje się
- *In Portuguese*: Taxa de exportação não aplicável
- *In Romanian*: Taxă la export neaplicabilă
- *In Slovak*: Vývozný poplatok sa neuplatňuje
- *In Slovenian*: Izvozni davek ni sprejemljiv
- *In Finnish*: Vientimaksua ei sovelleta
- *In Swedish*: Exportavgift icke tillämplig.

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## ANNEX X

## Entries referred to in Article 6(5)

- *in Bulgarian:* специален срок на валидност, както е предвидено в член 6 от Регламент (ЕО) № 1342/2003
- *in Spanish:* período especial de validez conforme a lo dispuesto en el artículo 6 del Reglamento (CE) nº 1342/2003
- *in Czech:* zvláštní doba platnosti stanovená v článku 6 nařízení (ES) č. 1342/2003
- *in Danish:* Særlig gyldighedsperiode, jf. artikel 6 i forordning (EF) nr. 1342/2003.
- *in German:* besondere Gültigkeitsdauer gemäß Artikel 6 der Verordnung (EG) Nr. 1342/2003
- *in Estonian:* erikehtivusaeg ajavahemik vastavalt määruse (EÜ) nr 1342/2003 artiklile 6
- *in Greek:* Ειδική περίοδος ισχύος όπως προβλέπεται στο άρθρο 6 του κανονισμού (ΕΚ) αριθ. 1342/2003
- *in English:* special period of validity as provided for in Article 6 of Regulation (EC) No 1342/2003
- *in French:* durées particulières de validité prévues à l'article 6 du règlement (CE) n° 1342/2003
- *in Italian:* periodo di validità particolare di cui all'articolo 6 del regolamento (CE) n. 1342/2003
- *in Latvian:* Regulā (EK) Nr. 1342/2003 6. pantā paredzētais īpašais derīguma termiņš
- *in Lithuanian:* specialus galiojimo terminas, kaip nustatyta Reglamento (EB) Nr. 1342/2003 6 straipsnyje
- *in Hungarian:* az 1342/2003/EK rendelet 6. cikke szerinti speciális érvényességi idő
- *in Maltese:* perjodu ta' validità speċjali kif ipprovdut fl-Artikolu 6 tar-Regolament (KE) Nru 1342/2003
- *in Dutch:* Bijzondere geldigheidsduur als bedoeld in artikel 6 van Verordening (EG) nr. 1342/2003
- *in Polish:* szczególny okres ważności przewidziany w art. 6 rozporządzenia (WE) nr 1342/2003
- *in Portuguese:* período de eficácia especial conforme previsto no artigo 6.º do Regulamento (CE) n.º 1342/2003
- *in Romanian:* perioadă de valabilitate specială, în conformitate cu articolul 6 din Regulamentul (CE) nr. 1342/2003
- *in Slovak:* osobitné obdobie platnosti podľa ustanovenia článku 6 nariadenia (ES) č. 1342/2003
- *in Slovenian:* posebno obdobje veljavnosti, kot je določeno v členu 6 Uredbe (ES) št. 1342/2003
- *in Finnish:* Asetuksen (EY) N:o 1342/2003 6 artiklan mukainen erityinen voimassaolo aika
- *in Swedish:* särskild giltighetstid enligt artikel 6 i förordning (EG) nr 1342/2003

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