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COMMISSION REGULATION (EC) No 951/2006

of 30 June 2006

laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector

(OJ L 178, 1.7.2006, p. 24)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Regulation (EC) No 2031/2006 of 22 December 2006	L 414	43	30.12.2006
► <u>M2</u>	Commission Regulation (EC) No 1568/2007 of 21 December 2007	L 340	62	22.12.2007
► <u>M3</u>	Commission Regulation (EC) No 514/2008 of 9 June 2008	L 150	7	10.6.2008
► <u>M4</u>	Commission Regulation (EC) No 910/2008 of 18 September 2008	L 251	13	19.9.2008
► <u>M5</u>	Commission Regulation (EC) No 164/2009 of 26 February 2009	L 55	19	27.2.2009
► <u>M6</u>	Commission Regulation (EC) No 1055/2009 of 5 November 2009	L 290	64	6.11.2009
► <u>M7</u>	Commission Regulation (EU) No 858/2010 of 28 September 2010	L 254	29	29.9.2010

Corrected by:

► **C1** Corrigendum, OJ L 255, 19.9.2006, p. 7 (951/2006)

**COMMISSION REGULATION (EC) No 951/2006****of 30 June 2006****laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾, and in particular Articles 23(4) and 40(1) thereof,

Whereas:

- (1) Regulation (EC) No 318/2006 establishes provisions applicable to import and export licences, the granting of export refunds and the management of imports in the sugar sector. With a view to improving the transparency of the rules applicable to trade with third countries in the sugar sector, the detailed rules for the application of those provisions should be brought together in one single regulation.
- (2) Article 32 of Regulation (EC) No 318/2006 provides for the possibility to grant refunds on exports to third countries in order to cover the difference between the prices on the world market and prices within the Community.
- (3) In order to ensure equal treatment as regards the determination of the amount of the export refund, a standard method for determining the sucrose content of certain products should be laid down. It is also necessary to establish specific criteria to cover cases where the standard method does not allow the total sucrose content to be determined. In the case of syrups with a relatively low degree of purity, the sucrose content should be fixed at a flat rate on the basis of the extractable sugar content.
- (4) Candy sugar, which is manufactured from white sugar or refined raw sugar, very often has a degree of polarisation of less than 99,5 %. In view of the high degree of purity of the raw material used, the refund on candy sugar should be as close as possible to the refund on white sugar. Therefore a precise definition of candy sugar should be laid down.

⁽¹⁾ OJ L 58, 28.2.2006, p. 1.

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- (5) In case it is decided to grant export refund on isoglucose, limits should be laid down as regards the fructose and polysaccharide content in order to ensure that the refund is granted only on the true product as such.
- (6) Article 23(1) of Regulation (EC) No 318/2006 lays down that imports into the Community or exports therefrom, of any of the products listed in Article 1(1) of that Regulation, except those under point (h) of that Article, shall be subject to presentation of an import or export licence. Detailed rules should be established for the purpose of determining in particular the information to be indicated in licence applications and in licences, the conditions applicable to the issuing of licences, including the securities to be lodged, as well as the terms of validity of the issued licence.
- (7) In accordance with Article 34 of Regulation (EC) No 318/2006, observance of the export volume commitments resulting from the agreements concluded in accordance with Article 300 of the Treaty should be ensured on the basis of the system of export licences. To this end, the licences applied for should be issued following a reflection period enabling the Commission to assess the quantities applied and to take measures in cases where acceptance of the applications in question would result in an overshoot or risk of overshoot of the volume and/or appropriations set in those agreements for the marketing year in question. For this purpose, Member States should be required to notify without delay all applications for licences involving periodic refunds. Applicants for export refunds should be allowed to withdraw their application on certain terms if an acceptance percentage has been set.
- (8) The accurate and regular monitoring of trade with third countries is the only way to monitor developments closely in the light of the constraints arising from the Community's commitments under the agreements concluded in accordance with Article 300 of the Treaty and to take, as appropriate, the measures required, in particular for the application of Article 19 (1) of Regulation (EC) No 318/2006. Therefore the Commission should receive on a regular basis the relevant information not only on imports and exports of products for which refunds have been fixed, in accordance with Article 32 and 33 of Regulation (EC) No 318/2006 but also on imports and exports of products exported without refund, with or without a licence in free circulation on the Community market as well as those covered by inward processing arrangements.

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- (9) In order to ensure stability of the Community sugar markets and to avoid that market prices fall below the reference prices for sugar it is considered necessary to provide for the application of additional import duties.
- (10) Article 27(2) of Regulation (EC) No 318/2006 lays down that imports made at a price below the trigger price communicated to the World Trade Organisation may be subject to an additional import duty.
- (11) For the application of the additional import duty the cif import price of the consignment in question has to be taken into consideration. The cif import price has to be checked against the representative prices for the product concerned on the world market or on the Community import market for that product. To that objective it is necessary to establish the criteria for determining the representative cif import prices for the products to which an additional import duty may be applied. For the determination of the representative cif import prices the Commission should take account of all the information available to it either directly or through the communication of such relevant information by the Member States.
- (12) Council Regulation (EC) No 2286/2002 of 10 December 2002 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 (EC) No 1706/98 ⁽¹⁾ opens an annual tariff quota of 600 000 tonnes of molasses originating in the ACP, under which import customs duties are reduced by 100 %. In that perspective, and taking into account that imports of molasses within this quantitative limit are unlikely to lead to disturbances of the Community market, it is considered inappropriate to impose additional duties on such imports, as this would be contrary to the very purpose of facilitating imports of agricultural products from the African, Caribbean and Pacific States (ACP States) into the Community. The total import duty applicable to cane molasses originating in those states should therefore be reduced to zero.
- (13) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽²⁾ codified the management rules for tariff quotas designed to be used following the chronological order of dates of acceptance of customs declarations.

⁽¹⁾ OJ L 348, 21.12.2002, p. 5.

⁽²⁾ OJ L 253, 11.10.1993, p. 1.

▼B

- (14) The detailed rules laid down in this Regulation replace those laid down in Commission Regulations (EEC) No 784/68 of 26 June 1968 laying down detailed rules for calculating cif prices for white sugar and raw sugar ⁽¹⁾, (EEC) No 785/68 of 26 June 1968 determining the standard quality and laying down detailed rules for calculating the cif price for molasses ⁽²⁾, (EC) No 1422/95 ⁽³⁾, (EC) No 1423/95 of 23 June 1995 laying down detailed implementing rules for the import of products in the sugar sector other than molasses ⁽⁴⁾, (EC) No 1464/95 of 27 June 1995 on special detailed rules for the application of the system of import and export licences in the sugar sector ⁽⁵⁾ and (EC) No 2135/95 of 7 September 1995 laying down detailed rules of application for the grant of export refunds in the sugar sector ⁽⁶⁾. Those regulations should thus be repealed for the sake of transparency and legal clarity.
- (15) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

Scope

This Regulation lays down, in accordance with Title III of Regulation (EC) No 318/2006, the special detailed rules for the application of the system of import and export licences, the granting of export refunds and the management of imports, including application of additional import duties in the sugar sector.

Article 2

Definitions

For the purposes of this Regulation:

1. 'periodic refund' means the export refund fixed at regular intervals as referred to in Article 33(2)(a) of Regulation (EC) No 318/2006;

⁽¹⁾ OJ L 145, 27.6.1968, p. 10. Regulation as amended by Regulation (EC) No 260/96 (OJ L 34, 13.2.1996, p. 16).

⁽²⁾ OJ L 145, 27.6.1968, p. 12. Regulation as amended by Regulation (EC) No 1422/95.

⁽³⁾ OJ L 141, 24.6.1995, p. 12. Regulation as amended by Regulation (EC) No 79/2003 (OJ L 13, 18.1.2003, p. 4).

⁽⁴⁾ OJ L 141, 24.6.1995, p. 16. Regulation as last amended by Regulation (EC) No 1951/2005 (OJ L 312, 29.11.2005, p. 45).

⁽⁵⁾ OJ L 144, 28.6.1995, p. 14. Regulation as last amended by Regulation (EC) No 96/2004 (OJ L 15, 22.1.2004, p. 3).

⁽⁶⁾ OJ L 214, 8.9.1995, p. 16.

▼B

2. 'candy sugar' means sugar which:
 - (a) comprises large crystals at least 5 mm in length, obtained by cooling and slow crystallisation of a sufficiently concentrated sugar solution, and
 - (b) contains 96 % or more sucrose by weight in the dry state, determined in accordance with the polarimetric method.

CHAPTER II

EXPORT REFUNDS

*Article 3***Determination of the sucrose content of various sugar syrups eligible for export refund**

1. The export refund per 100 kilograms of products listed in Article 1(1)(c) of Regulation (EC) No 318/2006 shall be equal to a basic amount multiplied by the sucrose content of the product in question as determined plus, where applicable, the content of other sugars calculated in sucrose equivalent.

▼M4

2. Without prejudice to paragraphs 3 and 4, the sucrose content plus, where applicable, the content of other sugars expressed as sucrose shall be calculated in accordance with points (d) and (e) of Article 3(3) of Commission Regulation (EC) No 952/2006 ⁽¹⁾.

3. In the case of syrups of a purity of not less than 85 % but less than 94,5 %, the sucrose content plus, where applicable, the content of other sugars expressed as sucrose shall be fixed at a flat rate of 73 % by weight in the dry state.

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4. In the case of caramel obtained exclusively from non-denatured sugar covered by CN code 1701, the sucrose content plus, where applicable, the content of other sugars expressed as sucrose shall be determined on the basis of the dry matter content. The dry matter content shall be determined on the basis of the density of the diluted solution in a weighted ratio of one to one. The result of the determination of the dry matter content shall be expressed as sucrose by multiplying it by a coefficient of one.

However, on request, to take account of caramel as referred to in the first subparagraph, the actual amount used of sucrose plus, where applicable, the content of other sugars expressed as sucrose may be determined where the candy has been manufactured under a customs warehousing or free zone procedure providing equivalent guarantees.

⁽¹⁾ OJ L 178, 1.7.2006, p. 39.

▼B

5. The basic amount referred to in paragraph 1 shall not apply to syrups with a purity of less than 85 %.

*Article 4***Export refund for isoglucose**

Export refunds may only be granted on the products listed in Article 1(1)(d) and (g) of Regulation (EC) No 318/2006 where the products:

- (a) are obtained by isomerisation of glucose;
- (b) have a fructose content by weight in the dry state of not less than 41 %;
- (c) have a total content by weight in the dry state of polysaccharides and oligosaccharides, including di- and trisaccharides, of not more than 8,5 %.

The dry matter content of isoglucose shall be determined on the basis of the density of the diluted solution in a proportion by weight of one to one or, in the case of products with a very high consistency, by drying.

▼M2*Article 4a***Export refund for certain sugars used in certain products processed from fruit and vegetables**

1. In accordance with Article 32 of Regulation (EC) No 318/2006, an export refund may be granted in respect of white sugar and raw sugar falling within CN code 1701, isoglucose falling within CN codes 1702 40 10, 1702 60 10 and 1702 90 30 and beet syrup and cane syrup falling within CN code 1702 90 95 used for the manufacture of the products of the processed fruit and vegetables sector referred to in Annex VIII to Regulation (EC) No 318/2006.

2. The amount of the refund shall equal the amount of the periodic export refund as fixed on the sugar products referred to in paragraph 1 exported without further processing.

3. In order to benefit from the refund, processed products shall be accompanied, upon export, by a declaration from the applicant stating the quantities of raw and white sugar and beet and cane syrups and isoglucose used for the manufacture.

Member States shall check the accuracy of the declaration on a sample of at least 5 % selected on the basis of a risk analysis. Such checks shall be carried out on the stock records kept by the manufacturer.

4. The refund shall be paid upon submission of proof that:

- (a) the products have been exported from the Community, and
- (b) in the case of a differentiated refund, the products have reached the destination indicated on the licence or another destination for which the refund was fixed.

▼ M2*Article 4b***Derogations from Regulation (EC) No 800/1999**

1. By way of derogation from Article 16 of Regulation (EC) No 800/1999, where the differentiation of the refund is the result solely of a refund not having been fixed for Switzerland or Liechtenstein, proof that the customs import formalities have been completed shall not be a condition for payment of the refund in respect of the sugar products referred to in Article 4a(1) used for the manufacture of the products processed from fruit and vegetables referred to in Annex VIII to Regulation (EC) No 318/2006 and listed in Tables I and II to Protocol 2 to the Agreement between the European Community and the Swiss Confederation of 22 July 1972.

2. The fact that no export refund has been fixed in respect of the export to Switzerland or Liechtenstein of the sugar products referred to in Article 4a(1) used for the manufacture of the products processed from fruit and vegetables referred to in Annex VIII to Regulation (EC) No 318/2006 and listed in Tables I and II to Protocol 2 to the Agreement between the European Community and the Swiss Confederation of 22 July 1972, shall not be taken into account in determining the lowest rate of refund within the meaning of Article 18(2) of Regulation (EC) No 800/1999.

▼ M4

CHAPTER IIa

OUT-OF-QUOTA EXPORTS▼ M5*Article 4c***Proofs of arrival at destination**

1. If certain destinations are not eligible for exports of out-of-quota sugar and/or isoglucose, proof that customs formalities for importation into eligible destinations have been completed shall be furnished by presenting one of the documents referred to in Article 16(1) of Regulation (EC) No 800/1999.

2. Where the exporter cannot obtain the documents referred to in paragraph 1 of this Article even after taking the appropriate steps, products shall be deemed to have been imported into a third country on the presentation of the following three documents:

- (a) a copy of the transport document;
- (b) a declaration that the product has been unloaded, drawn up by an official authority of the third country in question, by the official authorities of a Member State established in the country of destination, or by an international supervisory agency approved under Articles 16a to 16f of Regulation (EC) No 800/1999, certifying that the product has left the unloading site or at least that, to the knowledge of the authority or agency issuing the declaration, the product has not subsequently been reloaded with a view to being re-exported;

▼ M5

(c) a bank document issued by approved intermediaries established in the Community certifying that payment corresponding to the export in question has been credited to the account of the exporter opened with them, or proof of payment.

3. In case of exports of out-of-quota sugar and/or isoglucose as food aid for an international organisation or for a humanitarian organisation the products shall be deemed to have been imported into a third country on the presentation of a statement of acceptance of delivery issued either by an international organisation or a humanitarian organisation approved by the Member State of exportation, where the goods constitute food aid.

▼ M7

4. In case of export declarations concerning a maximum quantity of 25 tonnes of sugar, and when the conditions referred to in Article 24(2) (a) and (b) of Commission Regulation (EC) No 612/2009 ⁽¹⁾ are met, Member States shall exempt exporters from furnishing the proof provided in paragraph 1 and 2(b) and (c) of this Article. The transport document or its electronic equivalent as referred to in Article 17(3) of Regulation (EC) No 612/2009 shall be presented in any event.

▼ M6*Article 4d***Equivalence**

Sugar or isoglucose produced under quota can be used as an equivalent of out-of-quota production. If the under-the-quota production is used as an equivalent of an out-of-quota production, it can accordingly be exported pursuant to the rules laid down in Article 61, first paragraph, point (d) of Council Regulation (EC) No 1234/2007 ⁽²⁾. This mechanism of equivalence shall also apply if producers of quota and out-of-quota sugar or isoglucose are located in different Member States.

*Article 4e***Year of production**

Sugar or isoglucose exported under licences issued in respect of the quantitative limit referred to in Article 61(d) of Regulation (EC) No 1234/2007 may be produced in a marketing year which is different to the one to which the export licence applies.

▼ B

CHAPTER III

EXPORT LICENCES*Article 5***Licence requirement****▼ M3**

1. The products for which an export licence shall be presented are laid down in Article 1(2)(b) of Commission Regulation (EC) No 376/2008 ⁽³⁾

⁽¹⁾ OJ L 186, 17.7.2009, p. 1

⁽²⁾ OJ L 299, 16.11.2007, p. 1.

⁽³⁾ OJ L 114, 26.4.2008, p. 3.

▼ M3

The period of validity of the export licence and the amount of the security to be lodged shall be as set out in Annex II, Part II, to that Regulation and shall apply to all cases referred to in Article 1(2)(b) of that Regulation.

▼ B

2. For the purposes of applying Article 4(2) of Commission Regulation (EC) No 800/1999 ⁽¹⁾, the following product groups are constituted:

- (a) product group I: the products mentioned in point (b) of Article 1(1) of Regulation (EC) No 318/2006;
- (b) product group II: the products mentioned in point (c) of Article 1(1) of Regulation (EC) No 318/2006;
- (c) product group III: the products mentioned in points (d) and (g) of Article 1(1) of Regulation (EC) No 318/2006.

*Article 6***Export licence with refund**

1. Where the refund is fixed pursuant to an invitation to tender held within the Community, the application for an export licence shall be lodged with the competent authority of the Member State in which the statement of award under the tender was issued.

▼ M1

2. Section 20 of the licence application and of the licence shall contain one of the entries listed in Part A of the Annex.

▼ M2

2a. As regards the refund to be granted pursuant to Article 4a, Section 20 of the licence application and of the licence shall contain one of the entries listed in Part E of the Annex.

▼ M1

3. The export licence shall be issued for the quantity entered on the relevant statement of award of tender. Section 22 of the licence shall indicate the rate of the export refund, as stated in that statement, expressed in EUR. It shall contain one of the entries listed in Part B of the Annex.

▼ B

4. Article 49 of Commission Regulation (EC) No 1291/2000 ⁽²⁾ shall not apply.

⁽¹⁾ OJ L 102, 17.4.1999, p. 11.

⁽²⁾ OJ L 152, 24.6.2000, p. 1.

▼M4*Article 7***Export licence for sugar or isoglucose without refund**

Where sugar or isoglucose in free circulation in the Community market and not considered as 'out-of-quota' is to be exported without refund, section 20 of the licence application and of the licence shall contain one of the entries listed in Part C of the Annex, according to the product in question as the case may be.

*Article 7a***Export licences for out-of-quota exports**

By way of derogation from the provisions of Article 5, exports of out-of-quota isoglucose within the quantitative limit referred to in Article 12(d) of Regulation (EC) No 318/2006 shall be subject to the presentation of an export licence.

*Article 7b***Application for out-of-quota export licences**

1. Applications for export licences in respect of the quantitative limit to be fixed pursuant to Article 12(d) of Regulation (EC) No 318/2006 may be submitted only by producers of beet and cane sugar or producers of isoglucose which are approved in accordance with Article 17 of Regulation (EC) No 318/2006 and to which a sugar or isoglucose quota has been allocated in respect of the marketing year concerned in accordance with Article 7 of that Regulation, account being taken of, as the case may be, of Articles 8, 9 and 11 of that Regulation.

2. Applications for export licences shall be submitted to the competent authorities of the Member State in which the applicant has been allocated a sugar or an isoglucose quota.

▼M6

3. Applications for export licences shall be submitted each week, from Monday to Friday, starting on the date of application of the Regulation fixing the quantitative limit pursuant to Article 61, first paragraph, point (d) of Regulation (EC) No 1234/2007 and until the issue of licences is discontinued in accordance with Article 7e of this Regulation.

4. Applicants may submit one application for export licence per week. The quantity applied for in respect of each export licence shall not exceed 50 000 tonnes in the case of sugar and 5 000 tonnes in the case of isoglucose.

▼M4

5. The application for export licence shall be accompanied by proof that the security referred to in Article 12a(1) has been lodged.

6. Box 20 of the application for an export licence and the licence, as well as box 44 of the export declaration shall contain one of the following entries as the case may be:

(a) 'out-of-quota sugar for export without refund'; or

(b) 'out-of-quota isoglucose for export without refund'.

▼M4*Article 7c***Communication on out-of-quota exports**

1. Member States shall notify the Commission, between Friday 1 p. m. (Brussels time) and the following Monday, of the quantities of sugar and/or isoglucose, for which applications for export licence have been submitted during the preceding week.

▼M7

The quantities applied for shall be broken down by applicant and by eight-digit CN code without indicating the name of the applicant. The Member States shall also inform the Commission if no applications for export licences have been submitted.

▼M4

This paragraph shall only apply to Member States for which a sugar and/or an isoglucose quota was fixed by Annex III and/or Point II of Annex IV to Regulation (EC) No 318/2006.

2. The Commission shall draw up weekly records of the quantities for which export licence applications have been submitted.

*Article 7d***Issue of licences**

1. Every week from Friday and until the end of the following week at the latest Member States shall issue licences for the applications submitted the preceding week and notified as provided for in Article 7c(1), as the case may be taking account of the allocation coefficient fixed by the Commission in accordance with Article 7e.

Export licences shall not be issued for quantities that had not been communicated.

2. Member States shall communicate, on the first working day of each week, to the Commission, the quantities of sugar and/or isoglucose for which export licences have been issued during the preceding week.

3. Member States shall keep a record of the quantities of sugar and/or isoglucose actually exported under the export licences.

4. Member States shall communicate to the Commission before the end of each month, the quantities of sugar and/or isoglucose actually exported under the export licences during the preceding month.

5. Paragraphs 2, 3 and 4 of this Article shall only apply to Member States for which a sugar and/or an isoglucose quota was fixed by Annex III and/or Point II of Annex IV to Regulation (EC) No 318/2006.

▼ M4*Article 7e***Suspension of issuing export licences for out-of-quota exports**

Where the quantities applied for export licences exceed the quantitative limit fixed pursuant to Article 12(d) of Regulation (EC) No 318/2006 for the period concerned, the provisions laid down in Article 9 of this Regulation shall apply *mutatis mutandis*.

▼ M7*Article 7f***Use of export licences for out-of-quota sugar**

Export licences issued for out-of-quota white sugar falling within CN code 1701 99 shall indicate CN codes 1701 99 10 and 1701 99 90 and shall be valid for any of them.

▼ B*Article 8***Validity of export licences**▼ M3

▼ M2

4. Export licences for the export with refund of the products referred to in Annex VIII to Regulation (EC) No 318/2006 shall be valid from the actual day of issue until the end of the third month following that of issue.

▼ M7*Article 8a***Validity of export licences for out-of-quota exports**

By way of derogation from the provisions of Article 5 of this Regulation, export licences issued in respect of the quantitative limit fixed pursuant to Article 61, first paragraph, point (d) of Regulation (EC) No 1234/2007 shall be valid as follows:

- (a) licences issued between 1 October and 30 April of the marketing year concerned shall be valid as of their date of issue until 30 September of the marketing year in question;
- (b) licences issued between 1 May and 30 September of the marketing year concerned shall be valid as of their date of issue until the end of the fifth month thereafter.

▼ B*Article 9***Suspension of issuing export licences**

1. Where the issue of export licences risks exceeding the available budgetary amounts, or the maximum quantities and/or the expenditure commitments set in the WTO Agreement on Agriculture ⁽¹⁾ for the period concerned, the Commission may:

⁽¹⁾ OJ L 336, 23.12.1994, p. 22.

▼B

- (a) set an acceptance percentage for the quantities applied for but for which licences have not yet been issued;
- (b) reject applications for which export licences have not yet been issued;
- (c) suspend lodging of licence applications for five working days; it may set the suspension for a longer period in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006.

2. The measures provided for in paragraph 1 may also be adopted when export licence applications relate to quantities which exceed or risk to exceed the normal trade pattern for one destination or group of destinations and issuing the licences requested would entail a risk of speculation, distortion of competition between operators, or disturbances of the trade concerned or the Community market.

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

4. Applicants may withdraw their licence applications within 10 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.

CHAPTER IV

IMPORT LICENCES

▼M3*Article 10*

The products for which an import licence shall be presented are laid down in Article 1(2)(a) of Commission Regulation (EC) No 376/2008.

The period of validity of the import licence and the amount of the security to be lodged shall be as set out in Annex II, Part I, to that Regulation and shall apply to all cases referred to in Article 1(2)(a) of that Regulation.

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CHAPTER V

COMMON RULES FOR EXPORT AND IMPORT LICENCES

SECTION 1

*Issue of licences and security**Article 11***Application for and issue of export and import licences**

1. Licences for sugar falling within CN code 1701 for quantities exceeding 10 tonnes shall be issued:

- (a) in the case of import licences, on the third working day following that on which the application was lodged;
- (b) in the case of export licences, on the fifth working day following that on which the application was lodged;
- (c) in the case of export licences with advance fixing of the refund, on the fifth working day following that on which the application was lodged provided that no specific action as indicated in Article 9(1) of this Regulation has been taken by the Commission in the meantime.

The first subparagraph shall not apply to:

- (a) candy sugar;
- (b) flavoured sugar; sugar with added colouring matter;
- (c) preferential sugar for importation into the Community in accordance with Commission Regulation (EC) No 950/2006 ⁽¹⁾.

▼M3

2. When an application for a licence in respect of the products to which the first subparagraph of paragraph 1 applies relates to quantities not exceeding 10 tonnes, the party concerned may not lodge on the same day and with the same competent authority more than one such application and no more than one licence delivered for quantities not exceeding 10 tonnes can be used for export.

▼B*Article 12***Security****▼M3**

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2. For the products falling within CN code 1701, the licence holder shall lodge a supplementary security if:

- (a) the obligation to export arising from export licences, other than those issued under an invitation to tender opened in the Community, is not fulfilled, except in cases of *force majeure*, and

⁽¹⁾ See page 1 of his Official Journal.

▼ B

- (b) the amount of the security as referred to in the first and the second indents of paragraph 1 (b) is inferior to the amount of the export refund in force on the last day of validity of the licence, after reduction of the refund indicated on the licence.

The amount of the supplementary security shall be equal to the difference between the amounts referred to under point (b) of the first subparagraph.

▼ M2

3. The security to be lodged in respect of licences for the export with refund of the products referred to in Annex VIII to Regulation (EC) No 318/2006 shall be calculated in accordance with paragraphs 1 and 2 of this Article, based on the net content of the sugar products referred to in Article 4a of this Regulation used for the manufacture of the products listed in Annex VIII to Regulation (EC) No 318/2006.

▼ M4*Article 12a***Security for licences for out-of-quota exports****▼ M7**

1. The applicant shall lodge a security of EUR 110 per tonne of out-of-quota sugar and EUR 42 per tonne of net dry matter in case of out-of-quota isoglucose.

▼ M4

2. The security referred to in paragraph 1 may be lodged at the applicant's choice, either in cash or in the form of a guarantee given by an establishment complying with criteria laid down by the Member State in which the application for the licence is submitted.

3. The security referred to in paragraph 1 shall be released in accordance with Article 34 of Regulation (EC) No 376/2008 for the quantity for which the applicant has fulfilled, within the meaning of Articles 30(b) and 31(b)(i) of Regulation (EC) No 376/2008, the export obligation resulting from the licences issued in accordance with Article 7c of this Regulation.

▼ M7

4. Where certain destinations are excluded from exports of out-of-quota sugar and/or isoglucose, the security referred to in paragraph 1 shall be released once the requirements of paragraph 3 of this Article and the requirements of Article 4c of this Regulation are met.

▼ B*SECTION 2**Licences for specific (EX/IM) refining operations***▼ M4****▼ B**

CHAPTER VI

COMMUNICATION OF MEMBER STATES

*Article 17***Communication on export licences issued**

With regard to exports to third countries, each Member State shall notify to the Commission by the 15th of each month in respect of the preceding month:

- (a) the quantities for which licences have actually been issued with the amounts of export refunds fixed pursuant to Article 33(2)(a) of Regulation (EC) No 318/2006 broken down between:

▼ M4

— sugar products falling within CN codes 1701 91 00, 1701 99 10 and 1701 99 90,

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— *tel quel* raw sugar falling within CN codes 1701 11 90 and 1701 12 90,

▼ M4

— sucrose syrups, expressed as white sugar, falling within CN codes 1702 90 71, 1702 90 95 and 2106 90 59,

▼ B

— isoglucose, expressed as dry matter, falling within CN codes 1702 40 10, 1702 60 10, 1702 90 30 and 2106 90 30;

▼ M4**▼ B**

- (b) the quantities of white sugar falling within CN code 1701 99 10 for which a licence has actually been issued with the amounts of export refunds fixed pursuant to Article 33(2)(b) of Regulation (EC) No 318/2006;
- (c) the quantities, with the corresponding amounts of export refunds fixed pursuant to Article 33(2)(a) of Regulation (EC) No 318/2006, of white sugar, the quantities of raw sugar and sucrose syrup, expressed as white sugar, and the quantities of isoglucose, expressed as dry matter, for which an export licence has actually been issued with a view to export in the form of products referred to in Article 1(2)(b) of Council Regulation (EC) No 2201/96 ⁽¹⁾;

⁽¹⁾ OJ L 297, 21.11.1996, p. 29.

▼M5

- (d) the quantities for which licences have been issued pursuant to Article 7, broken down between sugar and isoglucose.

▼B*Article 18***Communication on quantities exported**

Each Member State shall notify to the Commission:

1. not later than the end of each calendar month in respect of the preceding calendar month, the quantities of white sugar referred to in Article 17(b) exported in accordance with Article 8(4) and (5) of Regulation (EC) No 1291/2000;
2. for each calendar month, and not later than the end of the third calendar month following the calendar month in question:
 - (a) the quantities with the corresponding amounts of export refunds of sugar and syrup, expressed as white sugar, referred to in Article 5(1) fourth indent of Regulation (EC) No 1291/2000 exported without further processing and without an export licence;
 - (b) the quantities of sugar covered by quotas exported as white sugar or in the form of processed products, expressed as white sugar, for which an export licence has been issued for the implementation of Community and national food aid under international conventions or other complementary programmes and for the implementation of other Community measures for the free supply of food;
 - (c) in the case of exports referred to in the second paragraph of Article 4 of Regulation (EC) No 800/1999, the quantities of sugar and sucrose syrups, expressed as white sugar, and of isoglucose, expressed as dry matter, exported without further processing, together with the amounts of the corresponding refunds;
 - (d) the quantities, with the corresponding amounts of export refunds fixed pursuant to Article 33(2)(a) of Regulation (EC) No 318/2006, of white sugar, the quantities of raw sugar and sucrose syrup, expressed as white sugar, and the quantities of isoglucose, expressed as dry matter, exported in the form of the products referred to in Annex II to Council Regulation (EC) No 1255/1999 ⁽¹⁾ and in the form of the products referred to in Annex II to Commission Regulation (EC) No 1043/2005 ⁽²⁾;
 - (e) in the case of exports referred to in Article 17(c) and in point (d) of this Article, the quantities exported without refund.

The notifications referred to in points (d) and (e) shall be supplied separately to the Commission for each Regulation applicable to the processed product in question.

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

⁽²⁾ OJ L 172, 5.7.2005, p. 24.

▼ B*Article 19***Communication on import licences**

Each Member State shall notify to the Commission:

1. each month, in respect of the preceding month, the quantities of *tel quel* white sugar and raw sugar other than preferential sugar, or sugar syrups, of isoglucose and inulin syrup for which an import licence has actually been issued;
2. each week in respect of the previous week, the quantities of white sugar and *tel quel* raw sugar for which an import or export licence has been issued pursuant to Article 13;

▼ M5

3. the quantities of sugar imported from third countries and exported as compensating products under the inward processing arrangements referred to in Article 116 of Regulation (EEC) No 2913/92; the notification shall refer to each month; it shall be submitted no later than the end of the second calendar month following the month in question.

▼ B*Article 20***Ad hoc communication on export licences with refund**

Upon request of the Commission and for the time-period indicated, Member States shall immediately start notifying on a daily basis to the Commission:

- (a) for quantities exceeding 10 tonnes, all applications for export licences for products eligible for periodic refund;
- (b) the quantities affected by measures taken pursuant to Article 9(1).

▼ M4*Article 21***Methods of communication**

The communication of Member States provided for in this Chapter shall be transmitted electronically in accordance with methods made available to the Member States by the Commission.

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CHAPTER VII

MANAGEMENT OF IMPORTS

SECTION 1

*Calculating cif prices for white sugar and raw sugar**Article 22***Determination of cif prices**

The Commission shall determine the cif prices for white sugar and raw sugar on the basis of the most favourable purchasing opportunities on the world market. Those prices shall be calculated in accordance with Articles 23 to 26.

*Article 23***Information to be taken into account**

When the most favourable purchasing opportunities on the world market are being established, account shall be taken of all information available to the Commission either directly or through the competent agencies of the Member States relating to:

- (a) offers on the world market;
- (b) quotations on exchanges which are important to the international sugar trade;
- (c) prices recorded on important markets in third countries;
- (d) sales concluded in international trade.

*Article 24***Information to be disregarded**

When the most favourable purchasing opportunities are being established, information shall be disregarded:

- (a) if the goods are not of sound and fair marketable quality, or
- (b) if the possibility of obtaining them at the price indicated in the offer relates only to a small quantity which is not representative of the market, or
- (c) if the general trend of prices or the information available to the Commission leads the latter to assume that the price indicated in the offer is not representative of actual market trends.

▼B*Article 25***Adjustment to port of Rotterdam**

1. Prices which are not valid for delivery in bulk cif Rotterdam shall be adjusted.

When the adjustment is made, account shall be taken in particular of the difference in the cost of transporting the goods between the port of shipment and the port of destination and between the port of shipment and Rotterdam.

2. If the price relates to goods in bags it shall be reduced by 0,88 EUR per 100 kilograms.

*Article 26***Adjustment to standard quality**

1. When prices which relate to qualities other than the standard quality are being adjusted:

- (a) the increases or reductions fixed in accordance with Article 18 of Regulation (EC) No 318/2006 shall be applied to white sugar;
- (b) the corrective factors obtained by dividing 92 by the percentage yield of the sugar to which the price relates shall be applied to raw sugar.

2. Yield shall be calculated in accordance with the method described in Point III (3) of Annex I to Regulation (EC) No 318/2006.

*SECTION 2****Determination of the standard quality and calculation of the cif price for molasses****Article 27***Standard quality of molasses**

The standard quality molasses shall:

- (a) be of sound and fair marketable quality;
- (b) have a total sugar content of 48 %.

*Article 28***Determination of cif prices**

The Commission shall determine the cif prices for molasses on the basis of the most favourable purchasing opportunities on the world market. Those prices shall be calculated in accordance with Articles 29 to 33.

▼B*Article 29***Information to be taken into account**

When the most favourable purchasing opportunities on the world market are being established, account shall be taken of all information relating to:

- (a) offers on the world market;
- (b) prices recorded on important markets in third countries;
- (c) sales concluded in international trade, which are available to the Commission either directly or through the competent agencies of the Member States.

*Article 30***Information to be disregarded**

When the most favourable purchasing opportunities on the world market are being established, information shall be disregarded:

- (a) if the goods are not of sound and fair marketable quality, or
- (b) if the possibility of obtaining them at the price indicated in the offer relates only to a small quantity which is not representative of the market, or
- (c) if the general trend of prices or the information available to the Commission leads the latter to assume that the price indicated in the offer is not representative of actual market trends.

*Article 31***Adjustments to port of Amsterdam**

Prices which are not valid for delivery in bulk cif Amsterdam shall be adjusted.

When the adjustment is made, account shall be taken in particular of the difference in the cost of transporting the goods between the port of shipment and the port of destination and between the port of shipment and Amsterdam.

*Article 32***Adjustments to the standard quality**

Prices determined when the most favourable purchasing opportunities are being established and which do not relate to the standard quality shall be:

- (a) increased by one forty-eighth for each percentage point of total sugar content where the sugar content of the molasses concerned is less than 48 %;
- (b) reduced by one forty-eighth for each percentage point of total sugar content where the sugar content of the molasses concerned is more than 48 %.

*Article 33***Average price**

When the most favourable purchasing opportunities on the world market are being established, an average of several prices may be taken as a basis, provided this average can be regarded as being representative of actual market trends.

*SECTION 3**Additional import duty**Article 34***Additional duty for molasses**

1. The additional import duties referred to in Article 27(1) of Regulation (EC) No 318/2006 shall be applied to molasses falling within CN codes 1703 10 00 and 1703 90 00.

2. For the purposes of this Regulation, representative prices for molasses on the world market or on the Community import market as referred to Article 27(2) of Regulation (EC) No 318/2006 shall mean the cif prices for those products determined by the Commission in accordance with Section 2, hereinafter referred to as 'molasses representative prices'.

Those prices shall be fixed for each marketing year in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006. The Commission may amend them during that period where the information available to it indicates a change in the representative prices previously fixed of at least EUR 0,5 per 100 kilograms.

3. Member States shall provide the Commission by the 15th of each month with the available information referred to in Article 29.

*Article 35***Trigger prices for molasses**

For 100 kilograms of molasses of the standard quality referred to in Article 27 of this Regulation, the trigger price referred to in Article 27(2) of Regulation (EC) No 318/2006 shall be equivalent to:

- (a) EUR 7,90 for molasses falling within CN code 1703 10 00;
- (b) EUR 8,20 for molasses falling within CN code 1703 90 00.

*Article 36***Additional duty for sugar products**

1. The additional import duties referred to in Article 27(1) of Regulation (EC) No 318/2006 shall be applied to products falling within CN codes 1701 11 10, 1701 11 90, 1701 12 10, 1701 12 90, 1701 91 00, 1701 99 10, 1701 99 90 and 1702 90 99.

2. For the purposes of this Regulation, representative prices for white sugar and raw sugar on the world market or on the Community import market as referred to in Article 27(2) of Regulation (EC) No 318/2006 shall mean the cif prices for those products established under Section 1, hereinafter referred to as 'sugar representative prices'.

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Those prices shall be fixed for each marketing year in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006. The Commission may amend them during that period if the fluctuation in the elements of the calculation produces a rise or fall of EUR 1,20 per 100 kilograms or more in relation to the sugar representative prices fixed previously.

3. The sugar representative price for products falling within CN code 1702 90 99 shall be the representative price fixed for white sugar applied per 1 % of sucrose content per 100 kilograms net of the product in question.

*Article 37***Trigger prices for sugar products**

For 100 kilograms of net product, the trigger price referred to in Article 27(2) of Regulation (EC) No 318/2006 shall be equivalent to:

- (a) EUR 53,10 for white sugar falling within CN codes 1701 99 10 and 1701 99 90 of the standard quality referred to in Point II of Annex I to Regulation (EC) No 318/2006;
- (b) EUR 64,7 for sugar falling within CN code 1701 91 00;
- (c) EUR 54,10 for raw beet sugar falling within CN code 1701 12 90 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (d) EUR 41,30 for raw beet sugar falling within CN code 1701 12 10 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (e) EUR 55,20 for raw cane sugar falling within CN code 1701 11 90 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (f) EUR 41,80 for raw cane sugar falling within CN code 1701 11 10 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (g) EUR 1,184 for the products falling within CN code 1702 90 99 per 1 % of sucrose content.

*Article 38***Proofs**

1. The amount of the additional import duties for each of the types of molasses referred to in Article 34(1) and sugar products referred to in Article 36(1) shall be established on the basis of the cif import price of the consignment in question in accordance with Article 39.

In the case of molasses the cif import price of the consignment in question shall be converted into the price of molasses of the standard quality by adjustment as referred to in Article 32.

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In the case of white or raw sugar the cif import price of the consignment in question shall be converted into the price of sugar of the standard quality as defined, respectively, in Points II and III of Annex I to Regulation (EC) No 318/2006, or the equivalent price for the product falling within CN code 1702 90 99, as the case may be.

2. When the cif import price per 100 kilograms of a consignment is higher than the applicable molasses representative price referred to in Article 34(2) or sugar representative price referred to in Article 36(2), the importer shall present to the competent authorities of the importing Member State at least the following proofs:

- (a) the purchasing contract, or any other equivalent document;
- (b) the insurance contract;
- (c) the invoice;
- (d) the certificate of origin (where applicable);
- (e) the transport contract;
- (f) in the case of sea transport, the bill of lading.

For the verification of the cif import price of the consignment in question the authorities of the importing Member State may require any other information and documents they deem necessary.

3. In the case referred to in paragraph 2, the importer shall lodge the security referred to in Article 248(1) of Regulation (EEC) No 2454/93, equal to the difference between the amount of additional import duty calculated on the basis of the representative price applicable to the product in question and the amount of additional import duty calculated on the basis of cif import price of the consignment in question.

4. The security lodged shall be released to the extent that proof of the conditions of disposal is provided to the satisfaction of the competent authorities. Otherwise, the security shall be forfeit by way of payment of the additional import duties.

5. If on verification the competent authorities establish that the requirements of this Article have not been met, they shall recover the duty due in accordance with Article 220 of Regulation (EEC) No 2913/92. The amount of the duty to be recovered or remaining to be recovered shall include interest from the date the goods were released for free circulation up to the date of recovery. The interest rate applied shall be that in force for recovery operations under national law.

*Article 39***Calculation of the additional import duty****▼C1**

If the difference between the trigger price in question referred to in Article 34 for molasses or Article 37 for sugar products and the cif import price of the consignment in question:

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- (a) is 10 % or less of the trigger price, the additional duty shall be zero;
- (b) is more than 10 % but less than or equal to 40 % of the trigger price, the additional duty shall be 30 % of the amount over and above 10 %;

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- (c) is more than 40 % but less than or equal to 60 % of the trigger price, the additional duty shall be 50 % of the amount over and above 40 %, to which shall be added the additional duty referred to in point (b);
- (d) is more than 60 % but less than or equal to 75 % of the trigger price, the additional duty shall be 70 % of the amount over and above 60 %, to which shall be added the additional duties referred to in points (b) and (c);
- (e) is more than 75 % of the trigger price, the additional duty shall be 90 % of the amount over and above 75 %, to which shall be added the additional duties referred to in points (b), (c) and (d).

*SECTION 4**Suspension or reduction of import duties for molasses**Article 40***Suspension of the application of the import duties for molasses**

Where the molasses representative price referred to in Article 34(2) plus the import duty applicable to cane molasses falling within CN code 1703 10 00, or to beet molasses falling within CN code 1703 90 00, exceed, for the product in question, 8,21 EUR/100 kg, the import duties shall be suspended and replaced by the amount of the difference found by the Commission. This amount shall be fixed at the same time as the representative prices referred to in Article 34(2).

However, where there is a risk that suspension of import duties may have adverse effects on the Community market in molasses, provision may be made in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006 for not applying that suspension for a specific period.

▼M4**▼B***SECTION 5**Calculation of the sucrose content of raw sugar and certain syrups**Article 42***Calculating methods**

1. If the yield of imported raw sugar as determined in accordance with Point III of Annex I to Regulation (EC) No 318/2006 differs from the yield fixed for the standard quality, the customs tariff duty for products falling within CN codes 1701 11 10 and 1701 12 10, and the additional duty for products falling within CN codes 1701 11 10, 1701 11 90, 1701 12 10 and 1701 12 90 to be levied per 100 kilograms of the said raw sugar shall be calculated by multiplying the corresponding duty fixed for raw sugar of the standard quality by a correcting coefficient. The correcting coefficient shall be obtained by dividing the percentage of the yield of the imported raw sugar by 92.

▼B

2. For the products referred to in Article 1(1)(c) of Regulation (EC) No 318/2006, the sucrose content, including other sugars expressed as sucrose, shall be determined by the application of the Lane and Eynon method (copper reduction method) to the solution inverted according to Clerget-Herzfeld. The total sugar content thus determined shall be expressed as sucrose by multiplying by 0,95.

However, the sucrose content, including other sugars expressed as sucrose, of products containing less than 85 % sucrose or other sugars expressed as sucrose, and invert sugar expressed as sucrose shall be determined by ascertaining the dry matter content. The dry matter content shall be determined according to the specific gravity of the solution diluted in a proportion of 1 to 1 by weight and, for solid products, by drying. The dry matter content shall be expressed as sucrose by multiplying by the coefficient 1.

3. For the products referred to in Article 1(1)(d) and (g) of Regulation (EC) No 318/2006, the dry matter content shall be determined in accordance with the second subparagraph of paragraph 2 of this Article.

4. For the products referred to in Article 1(1)(e) of Regulation (EC) No 318/2006, the conversion into sucrose equivalent shall be obtained by multiplying the dry matter determined in accordance with the second subparagraph of paragraph 2 of this Article by the coefficient 1,9.

CHAPTER VIII

REPEAL AND FINAL PROVISION

*Article 43***Repeal**

Regulation (EEC) No 784/68, Regulation (EEC) No 785/68, Regulation (EC) No 1422/95, Regulation (EC) No 1423/95, Regulation (EC) No 1464/95 and Regulation (EC) No 2135/95 are hereby repealed.

Regulation (EC) No 1464/95 shall however remain applicable to licences issued under its provisions before 1 July 2006.

*Article 44***Entry into force**

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

It shall apply from 1 July 2006.

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

▼ **M1**

ANNEX

▼ **M4**

A. Entries referred to in Article 6(2):

- in Bulgarian: ‘Регламент (EO) № ... (OB L ..., ... г., стр. ...), срок за подаване на заявления за участие в търг: ...’
- in Spanish: ‘Reglamento (CE) nº ... (DO L ... de ..., p. ...), plazo para la presentación de ofertas: ...’
- in Czech: ‘Nařízení (ES) č. ... (Úř. věst. L ..., ..., s. ...), lhůta pro předkládání nabídek: ...’
- in Danish: ‘Forordning (EF) nr. ... (EUT L ... af ..., s. ...), tidsfrist for afgivelse af bud: ...’
- in German: ‘Verordnung (EG) Nr. ... (ABl. L ... vom ..., S. ...), Frist für die Angebotsabgabe: ...’
- in Estonian: ‘Määrus (EÜ) nr ... (ELT L ..., ..., lk ...), pakkumiste esitamise tähtaeg: ...’
- in Greek: ‘Κανονισμός (ΕΚ) αριθ. ... (ΕΕ L ... της ..., σ. ...), προθεσμία για την υποβολή προσφορών ...’
- in English: ‘Regulation (EC) No ... (OJ L ..., ..., p. ...), time limit for submission of tenders: ...’
- in French: ‘Règlement (CE) n° ... (JO L ... du ..., p. ...), délai de présentation des offres: ...’
- in Italian: ‘Regolamento (CE) n. ... (GU L ... del ..., pag. ...), termine ultimo per la presentazione delle offerte: ...’
- in Latvian: ‘Regula (EK) Nr. ... (OV L ..., ..., lpp.), piedāvājumu iesniegšanas termiņš: ...’
- in Lithuanian: ‘Reglamentas (EB) Nr. ... (OL L ..., ..., p. ...), pasiūlymų pateikimo terminas – ...’
- in Hungarian: ‘.../.../ΕΚ rendelet (HL L ..., ..., ...o.), a pályázatok benyújtásának határideje: ...’
- in Dutch: ‘Verordening (EG) nr. ... (PB L ... van ..., blz. ...), termijn voor het indienen van de aanbiedingen: ...’
- in Polish: ‘Rozporządzenie (WE) nr ... (Dz.U. L ... z ..., s. ...), termin składania ofert: ...’
- in Portuguese: ‘Regulamento (CE) n.º ... (JO L ... de ..., p. ...), prazo para apresentação de propostas: ...’
- in Romanian: ‘Regulamentul (CE) nr. ... (JO L ..., ..., p. ...), termen limită pentru depunerea ofertelor: ...’
- in Slovak: ‘Nariadenie (ES) č. ... (Ú. v. EÚ L ..., ..., s. ...), lehota na predkladanie ponúk: ...’
- in Slovenian: ‘Uredba (ES) št. ... (UL L ..., ..., str. ...), rok za predložitev ponudb: ...’
- in Finnish: ‘Asetus (EY) N:o ... (EUVL L ..., ..., s. ...), tarjousten tekemiselle asetettu määräaika päätty: ...’
- in Swedish: ‘Förordning (EG) nr ... (EUT L ..., ..., s. ...), tidsfrist för inlämnande av anbud: ...’

▼ **M1**

B. Entries referred to in Article 6(3):

- in Bulgarian: ‘Ставка на приложимо възстановяване’
- in Spanish: ‘Tasa de la restitución aplicable: ...’

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- in Czech: ‘sazba použitelné náhrady’
 - in Danish: ‘Restitutionsats’
 - in German: ‘Anwendbarer Erstattungssatz’
 - in Estonian: ‘Kohaldatav toetuse määr’
 - in Greek: ‘Υψος της ισχύουσας επιστροφής’
 - in English: ‘rate of applicable refund’
 - in French: ‘Taux de la restitution applicable’
 - in Italian: ‘Tasso della restituzione applicabile: ...’
 - in Latvian: ‘Piemērojamā eksporta kompensācijas likme’
 - in Lithuanian: ‘Taikoma grąžinamosios išmokos norma’
 - in Hungarian: ‘Alkalmazandó visszatérítés mértéke: ...’
 - in Dutch: ‘Toe te passen restitutiebedrag: ...’
 - in Polish: ‘stawka stosowanej refundacji’
 - in Portuguese: ‘Taxa da restituição aplicável: ...’
 - in Romanian: ‘Rata restituirii aplicabilă’
 - in Slovak: ‘výška uplatniteľnej náhrady’
 - in Slovenian: ‘višina nadomestila’
 - in Finnish: ‘Tuen määrä ...’
 - in Swedish: ‘Exportbidragssatsen: ...’
- C. Entries referred to in Article 7:
- in Bulgarian: ‘(Захар) или (изоглюкоза) или (сироп от инулин), които не се разглеждат “извън квотата” за износ без възстановяване’
 - in Spanish: ‘[Azúcar] o [Isoglucosa] o [Jarabe de inulina] no considerado “al margen de cuota” para la exportación sin restitución’
 - in Czech: ‘(Cukr) nebo (Isoglukosa) nebo (Inulinový sirup), (který/která) se nepovažuje za produkt “mimo rámeček kvót”, pro vývoz bez náhrady’
 - in Danish: ‘[Sukker] eller [Isoglucose] eller [Inulinsirup], der ikke anses for at være “uden for kvote” til eksport uden restitution’
 - in German: ‘[Nicht als “Nichtquotenerzeugung” geltender Zucker]/[Nicht als “Nichtquotenerzeugung” geltende Isoglukose]/[Nicht als “Nichtquotenerzeugung” geltender Inulinsirup] für die Ausfuhr ohne Erstattung’
 - in Estonian: ‘Kvoodivälisena mitteäsitatava (suhkru) või (isoglükooosi) või (inuliinisiirupi) eksportimiseks ilma toetuseta’
 - in Greek: ‘[Ζάχαρη] ή [Ισογλυκόζη] ή [Σιρόπι ινουλίνης] που δεν θεωρείται “εκτός ποσόστωσης” προς εξαγωγή χωρίς επιστροφή’
 - in English: ‘(Sugar) or (Isoglucose) or (Inulin syrup) not considered as “out-of-quota” for export without refund’
 - in French: ‘[Sucre] ou [isoglucose] ou [sirop d’inuline] non considéré “hors quota” pour les exportations sans restitution’

▼ M1

- in Italian: ‘[Zucchero] o [isoglucosio] o [sciropo di inulina] non considerato “fuori quota” per le esportazioni senza restituzione’
- in Latvian: ‘(Cukurs) vai (izoglikoze) vai (inulīna sīrups), kas nav uzskatāms par “ārpuskvotu” produkciju eksportam bez kompensācijas’
- in Lithuanian: ‘Virškvotiniu nelaikomas (cukrus) ar (izogliukozė) ar (inulino sirupas) eksportui be gražinamosios išmokos’
- in Hungarian: ‘A [cukrot] vagy az [izoglükózt] vagy az [inulinsziropot] nem tekintik “kvótán felülinek” a visszatértés nélküli kivitel tekintetében’
- in Dutch: ‘[Suiker] of [Isoglucose] of [Inulinestroop] die niet als “buiten het quotum geproduceerd” wordt beschouwd, bestemd voor uitvoer zonder restitutie’
- in Polish: ‘[Cukier] lub [Izoglukoza] lub [Syrop inulinowy] niezaliczany/-a do produktów “pozakwotowych”, przeznaczony/-a do wywozu bez refundacji’
- in Portuguese: ‘[Açúcar] ou [Isoglucose] ou [Xarope de inulina] não considerado(a) “extra-quota” para exportação sem restituição’
- in Romanian: ‘(Zahăr) sau (izoglucoză) sau (sirop de inulină) nefiind considerate “peste cotă” pentru exporturile fără restituire’
- in Slovak: ‘[Cukor] alebo [izoglukóza] alebo [inulínový sirup], ktorý sa nepovažuje za “nad rámec kvóty” na vývoz bez náhrady’
- in Slovenian: ‘(Sladkor) ali (izoglukoza) ali (inulinski sirup) se ne štejejo kot “izven kvote” za izvoz brez nadomestila’
- in Finnish: ‘Tuetta vietävä [sokeri] tai [isoglukoosi] tai [inuliinisiirappi], jota ei pidetä kiintiön ulkopuolisena’
- in Swedish: ‘[Socker] eller [isoglukos] eller [inulinsirap] som inte anses vara “utomkvotsprodukter” för export utan bidrag’

D. Entries referred to in Article 14(3):

- in Bulgarian: ‘EX/IM, член 116 от Регламент (EO) № 2913/92 — лицензия, валидна в ... (държава-членка издател)’
- in Spanish: ‘EX/IM, artículo 116 del Reglamento (CEE) nº 2913/92 — certificado válido en ... (Estado miembro de emisión)’
- in Czech: ‘EX/IM, článek 116 nařízení (EHS) č. 2913/92 — licence platná v ... (vydávající členský stát)’
- in Danish: ‘EX/IM, artikel 116 i forordning (EØF) nr. 2913/92 — licens gyldig i ... (udstedende medlemsstat)’
- in German: ‘EX/IM, Artikel 116 der Verordnung (EWG) Nr. 2913/92 — Lizenz gültig in ... (erteilender Mitgliedstaat)’

▼ **M1**

- in Estonian: ‘EX/IM, määruse (EMÜ) nr 2913/92 artikkel 116 – litsents kehtib ... (väljaandev liikmesriik)’
- in Greek: ‘EX/IM, άρθρο 116 του κανονισμού (ΕΟΚ) αριθ. 2913/92 — πιστοποιητικό που ισχύει στ ... (κράτος μέλος έκδοσης)’
- in English: ‘EX/IM, Article 116 of Regulation (EEC) No 2913/92 — licence valid in ... (issuing Member State)’
- in French: ‘EX/IM, article 116 du règlement (CEE) n° 2913/92 — certificat valable au/en (État membre d’émission)’
- in Italian: ‘EX/IM, articolo 116 del regolamento (CEE) n. 2913/92 — titolo valido in ... (Stato membro di rilascio)’
- in Latvian: ‘EX/IM, Regulas (EEK) Nr. 2913/92 116. pants – licence ir derīga ... (izsniedzēja dalībvalsts)’
- in Lithuanian: ‘EX/IM, Reglamentas (EEB) Nr. 2913/92 116 straipsnis – licencija galioja ... (išduodanti valstybė narė)’
- in Hungarian: ‘EX/IM, a 2913/92/EGK rendelet 116. cikke – az engedély ...-ban/-ben (kibocsátó tagállam) érvényes’
- in Dutch: ‘EX/IM, artikel 116 van Verordening (EEG) nr. 2913/92 — certificaat geldig in ... (lidstaat van afgifte)’
- in Polish: ‘EX/IM, art. 116 rozporządzenia (EWG) nr 2913/92 – pozwolenie ważne w (państwo członkowskie wydające pozwolenie)’
- in Portuguese: ‘EX/IM, Artigo 116.º do Regulamento (CEE) n.º 2913/92 — certificado eficaz em ... (-Estado-Membro de emissão)’
- in Romanian: ‘EX/IM, articolul 116 din Regulamentul (CEE) nr. 2913/92 – licență valabilă în ... (statul membru emitent)’
- in Slovak: ‘vývoz/dovoz, článok 116 nariadenia (EHS) č. 2913/92 – licencia platná v ... (vydávajúci členský štát)’
- in Slovenian: ‘IZ/UV, člen 116 Uredbe (EGS) št. 2913/92 – dovoljenje veljavno v ... (država članica izdajateljica)’
- in Finnish: ‘EX/IM, asetuksen (ETY) N:o 2913/92 116 artikla – Todistus on voimassa ... (myöntäjäsenvaltio)’
- in Swedish: ‘EX/IM, artikel 116 i förordning (EEG) nr 2913/92 – licens giltig i ... (utfärdande medlemsstat)’

▼ **M2**

E. Indications referred to in Article 6(2a):

- in Bulgarian: Захар, използвана в един или повече продукти, изброени в приложение VIII към Регламент (ЕО) № 318/2006.
- in Spanish: Azúcar utilizado en uno o varios productos enumerados en el anexo VIII del Reglamento (CE) nº 318/2006.
- in Czech: Cukr použitý v jednom nebo v několika produktech uvedených v příloze VIII nařízení (ES) č. 318/2006.

▼ M2

- in Danish: Sukker anvendt i et eller flere produkter som omhandlet i bilag VIII til forordning (EF) nr. 318/2006.
- in German: Zucker, einem oder mehreren der in Anhang VIII der Verordnung (EG) Nr. 318/2006 genannten Erzeugnissen zugesetzt.
- in Estonian: Suhkur, mida on kasutatud ühes või mitmes määruse (EÜ) nr 318/2006 VIII lisas loetletud tootes.
- in Greek: Ζάχαρη χρησιμοποιούμενη σε ένα ή περισσότερα προϊόντα απαριθμούμενα στο παράρτημα VIII του κανονισμού (ΕΚ) αριθ. 318/2006.
- in English: Sugar used in one or more products listed in Annex VIII of Regulation (EC) No 318/2006.
- in French: Sucre mis en œuvre dans un ou plusieurs produits énumérés à l'annexe VIII du règlement (CE) n° 318/2006.
- in Italian: Zucchero utilizzato in uno o più prodotti elencati nell'allegato VIII del regolamento (CE) n. 318/2006.
- in Latvian: Cukurs, ko izmanto vienā vai vairākos produktos, kas minēti Regulas (EK) Nr. 318/2006 VIII pielikumā.
- in Lithuanian: Cukrus, naudojamas vienam arba keliems Reglamentas (EB) Nr. 318/2006 VIII priede išvardytiems produktams.
- in Hungarian: A 318/2006/EK rendelet VIII. mellékletében felsorolt egy vagy több termékben használt cukor.
- in Maltese: Zokkor użat f'wieħed jew aktar mill-prodotti elenkati fl-Anness VIII tar-Regolament (KE) Nru 318/2006.
- in Dutch: Suiker die wordt gebruikt in een of meer van de in bijlage VIII bij Verordening (EG) nr. 318/2006 opgenomen producten.
- in Polish: Cukier używany w co najmniej jednym z produktów wymienionych w załączniku VIII do rozporządzenia (WE) nr 318/2006.
- in Portuguese: Açúcar utilizado em um ou mais produtos constantes do anexo VIII do Regulamento (CE) n.º 318/2006.
- in Romanian: Zahăr folosit la prepararea unuia sau a mai multor produse enumerate în anexa VIII la Regulamentul (CE) nr. 318/2006.
- in Slovak: Cukor použitý v jednom alebo vo viacerých výrobkoch uvedených v prílohe VIII k nariadeniu (ES) č. 318/2006.
- in Slovenian: Sladkor, uporabljen v enem ali več proizvodih, naštetih v Prilogi VIII k Uredbi (ES) št. 318/2006.
- in Finnish: Yhdessä tai useammassa asetuksen (EY) N:o 318/2006 liitteessä VIII luetellussa tuotteessa käytetty sokeri.
- in Swedish: Socker som används i en eller flera av de produkter som förtecknas i bilaga VIII till förordning (EG) nr 318/2006.