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► **B****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)

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► <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
► <u>M8</u>	Commission Implementing Regulation (EU) No 1387/2011 of 14 December 2011	L 345	20	29.12.2011
► <u>M9</u>	Commission Implementing Regulation (EU) No 786/2012 of 30 August 2012	L 235	1	1.9.2012
► <u>M10</u>	Commission Regulation (EU) No 519/2013 of 21 February 2013	L 158	74	10.6.2013
► <u>M11</u>	Commission Delegated Regulation (EU) 2016/1237 of 18 May 2016	L 206	1	30.7.2016
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CHAPTER I

SCOPE AND DEFINITIONS

▼M9*Article 1***Scope**

1. This Regulation lays down, in accordance with Part III of Council Regulation (EC) No 1234/2007 ⁽¹⁾, 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, in particular the application of additional import duties in the sugar sector.
2. Commission Regulation (EC) No 376/2008 ⁽²⁾ shall apply, save as otherwise provided in this Regulation.

▼B*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;
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

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

⁽²⁾ OJ L 114, 26.4.2008, p. 3.

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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.

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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.

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.

⁽¹⁾ OJ L 178, 1.7.2006, p. 39.

▼ 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.

*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

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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.

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CHAPTER IIa

OUT-OF-QUOTA EXPORTS**▼ M11****▼ B**

CHAPTER III

EXPORT LICENCES*Article 5***Licence requirement****▼ M11****▼ 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.

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

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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.

⁽¹⁾ OJ L 102, 17.4.1999, p. 11.

▼ 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.

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4. Article 49 of Commission Regulation (EC) No 1291/2000 ⁽¹⁾ shall not apply.

▼ M11**▼ 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.

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CHAPTER IV

IMPORT LICENCES**▼ M11****▼ B**

CHAPTER V

▼ M9**ADDITIONAL RULES FOR EXPORT LICENCES****▼ B***SECTION 1**Issue of licences and security***▼ M9***Article 11***Application for and issue of export licences**

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

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⁽¹⁾ OJ L 152, 24.6.2000, p. 1.

▼ M9

- (b) 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) has been taken by the Commission in the meantime.

The first subparagraph shall not apply to:

- (a) candy sugar;
- (b) flavoured sugar and sugar with added colouring matter.

▼ M11 _____**▼ B***Article 12***Security****▼ M3** _____**▼ B**

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
- (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.

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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.

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SECTION 2

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

CHAPTER VI

COMMUNICATION OF MEMBER STATES

▼ M9*Article 17***Notification of export licences issued**▼ M11▼ M9

2. During the periods when export refunds are granted in the sugar sector, Member States shall notify the Commission by the 15th of each month in respect of the preceding month of:

(a) the quantities for which licences have been issued with the amounts of export refunds fixed pursuant to Article 164(2)(a) of Regulation (EC) No 1234/2007 broken down between:

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

— *tel quel* raw sugar falling within CN codes 1701 12 90, 1701 13 90 and 1701 14 90,

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

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

(b) the quantities of white sugar falling within CN code 1701 99 10 for which a licence has been issued with the amounts of export refunds fixed pursuant to Article 164(2)(b) of Regulation (EC) No 1234/2007;

(c) the quantities, with the corresponding amounts of export refunds fixed pursuant to Article 164(2)(a) of Regulation (EC) No 1234/2007, 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 been issued with a view to export in the form of products referred to in point (b) of Part X of Annex I to that Regulation.

▼ M9*Article 18***Notification of quantities exported**▼ M11 _____▼ M9

2. During the periods when export refunds are granted in the sugar sector, Member States shall notify the Commission, not later than the end of each calendar month in respect of the preceding calendar month, of the quantities of white sugar referred to in Article 17(2)(b) exported in accordance with Article 7(4) and (5) of Regulation (EC) No 376/2008.

3. During the periods when export refunds are granted in the sugar sector, Member States shall notify the Commission for each calendar month, and not later than the end of the third calendar month following the calendar month in question:

- (a) in the case of exports referred to in Article 4(2) of Regulation (EC) No 612/2009, of 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;
- (b) of the quantities, with the corresponding amounts of export refunds fixed pursuant to Article 164(2)(a) of Regulation (EC) No 1234/2007, 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 Part IV of Annex XX to that Regulation and in the form of the products referred to in Annex II to Commission Regulation (EU) No 578/2010 ⁽¹⁾.

The notifications referred to in point (b) of the first subparagraph shall be supplied separately to the Commission for each Regulation applicable to the processed product in question.

*Article 19***Notification of import licences**

Member States shall notify the Commission of 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. That notification shall refer to each marketing year. It shall be submitted no later than the end of the second calendar month following the marketing year in question.

⁽¹⁾ OJ L 171, 6.7.2010, p. 1.

▼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).

▼M9*Article 21***Method of notification**

The notifications by the Member States provided for in this Regulation shall be made as follows:

- (a) until 31 December 2012, by electronic transmission in accordance with methods made available to the Member States by the Commission;
- (b) as from 1 January 2013, in accordance with Commission Regulation (EC) No 792/2009 ⁽¹⁾.

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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****▼M9**

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

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- (a) offers on the world market;

⁽¹⁾ OJ L 228, 1.9.2009, p. 3.

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- (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.

*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.

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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.

*Article 29***Information to be taken into account****▼M9**

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

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- (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

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- (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.

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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.

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▼B*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’.

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.

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;

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- (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.

▼ M9

4. The importer shall have two months from the sale of the products in question, subject to a limit of nine months from the date of acceptance of the declaration of release for free circulation, to prove that the consignment was disposed of under conditions confirming the correctness of the prices referred to in paragraph 2. Failure to meet one or other of these deadlines shall entail the loss of the security lodged. However, the time limit of nine months may be extended by the competent authorities by a maximum of three months following a duly substantiated request of the importer.

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 duties.

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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;

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- (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 %;
- (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***▼M9***Article 42***Calculating methods**

1. If the yield of imported raw sugar as determined in accordance with Section B.III of Annex IV to Regulation (EC) No 1234/2007 differs from the yield fixed for the standard quality, the customs tariff

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duty for products falling within CN codes 1701 12 10, 1701 13 10 and 1701 14 10, and the additional duty for products falling within CN codes 1701 12 10, 1701 12 90, 1701 13 10, 1701 13 90, 1701 14 10 and 1701 14 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.

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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) n^o ... (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 ...), pakumiste 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^o ... (JO L ... du ..., p. ...), délai de présentation des offres: ...’

▼ M10

- *in Croatian:* ‘Uredba (EZ) br. ... (SL ..., ..., str. ...), rok za dostavu ponuda: ...’

▼ M4

- *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:* ‘.../.../EK 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 päättyy: ...’
- *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: ...’

▼ M1

- *in Czech:* ‘sazba použitelné náhrady’
- *in Danish:* ‘Restitutionsssats’
- *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’

▼ M10

- *in Croatian:* ‘visina primjenjive subvencije’

▼ M1

- *in Italian:* ‘Tasso della restituzione applicabile: ...’
- *in Latvian:* ‘Piemērojāmā 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 aplicabile’
- *in Slovak:* ‘výška uplatniteľnej náhrady’
- *in Slovenian:* ‘višina nadomestila’
- *in Finnish:* ‘Tuen määrä ...’
- *in Swedish:* ‘Exportbidragssatsen: ...’

▼ M9

C. Entries referred to in Article 7:

- *in Bulgarian:* ‘Захар, която не се разглежда “извън квотата” за износ без възстановяване’
- *in Spanish:* ‘Azúcar no considerado “al margen de cuota” para la exportación sin restitución’
- *in Czech:* ‘Cukr, který se nepovažuje za produkt “mimo rámeček kvót”, pro vývoz bez náhrady.’
- *in Danish:* ‘Sukker, der ikke anses for at være “uden for kvote” til eksport uden restitution’
- *in German:* ‘Nicht als “Nichtquotenerzeugung” geltender Zucker für die Ausfuhr ohne Erstattung’
- *in Estonian:* ‘Kvoodivälisena mittekäsitatava suhkru eksportimiseks ilma toetusega.’
- *in Greek:* ‘Ζάχαρη που δεν θεωρείται “εκτός ποσόστωσης” προς εξαγωγή χωρίς επιστροφή.’
- *in English:* ‘Sugar not considered as “out-of-quota” for export without refund.’
- *in French:* ‘Sucre non considéré “hors quota” pour les exportations sans restitution.’

▼ M10

- *in Croatian:* ‘Šećer koji se ne smatra da je “izvan kvote” za izvoz bez subvencije.’

▼ **M9**

- *in Italian:* ‘Zucchero non considerato “fuori quota” per le esportazioni senza restituzione’
- *in Latvian:* ‘Cukurs, kas nav uzskatāms par “ārpuskvotu” produkciju eksportam bez kompensācijas’,
- *in Lithuanian:* ‘Virškvotiniu nelaikomas cukrus eksportui be gražinamosios išmokos’
- *in Hungarian:* ‘A cukrot nem tekintik “kvótán felülinek” a visszatérítés nélküli kivitel tekintetében.’
- *in Dutch:* ‘Suiker die niet als “buiten het quotum geproduceerd” wordt beschouwd, bestemd voor uitvoer zonder restitutie.’
- *in Polish:* ‘Cukier niezaliczany do produktów “pozakwotowych”, przeznaczony na wywóz bez refundacji’
- *in Portuguese:* ‘Açúcar não considerado “extraquota” para exportação sem restituição.’
- *in Romanian:* ‘Zahăr neconsiderat “peste cotă” pentru exporturile fără restituire.’
- *in Slovak:* ‘Cukor, ktorý sa nepovažuje za “nad rámec kvóty” na vývoz bez náhrady’,
- *in Slovene:* ‘Sladkor se ne šteje kot “izven kvote” za izvoz brez nadomestila.’
- *in Finnish:* ‘Tuetta vietävä sokeri, jota ei pidetä kiintiön ulkopuolisena’.
- *in Swedish:* ‘Socker som inte anses vara “utomkvotsprodukter” för export utan bidrag.’

▼ **M1**

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

- *in Bulgarian:* ‘EX/IM, член 116 от Регламент (ЕО) № 2913/92 – лицензия, валидна в ... (държава-членка издател)’
- *in Spanish:* ‘EX/IM, artículo 116 del Reglamento (CEE) n° 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)’

▼ M10

- *in Croatian:* ‘Izvoz/uvoz, članak 116. Uredbe (EEZ) br. 2913/92 – dozvola vrijedi u ... (država članica koja izdaje dozvolu)’

▼ M1

- *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 ... (myöntäjäjäsenvaltio)’
- *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) n° 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.

▼ M10

- *in Croatian:* Šećer korišten u jednom ili više proizvoda navedenih u Prilogu VIII. Uredbe (EZ) br. 318/2006.

▼ M2

- *in Italian:* Zuccheri utilizzati 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 Regulā (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.