

ANNEX II

CRITERIA FOR RISK ANALYSIS REFERRED TO IN ARTICLE 11

1. Criteria relating to the products:
 - (a) their origin;
 - (b) their nature;
 - (c) their characteristics in terms of the refund nomenclature;
 - (d) their value;
 - (e) their customs status;
 - (f) the risk of an incorrect tariff code;
 - (g) the amount of refund in terms of technical characteristics and the presentation of the products (fat, water, meat, ash content, packaging, etc.);
 - (h) their becoming newly eligible for refunds;
 - (i) the quantity;
 - (j) analyses of previous samples;
 - (k) binding tariff information (BTI).
2. Criteria relating to trade:
 - (a) its frequency;
 - (b) the appearance of unusual trade and/or the development of new trade;
 - (c) diversions of trade.
3. Criteria relating to the refund nomenclature:
 - (a) the rate of refund;
 - (b) the nomenclatures in respect of which most export refunds are paid;
 - (c) the risks of incorrect refund rates in terms of technical characteristics and the presentation of the products (fat, water, meat, ash content, packaging, etc.).
4. Criteria relating to the exporters:
 - (a) their status under customs legislation (e.g. authorised economic operator);
 - (b) their reputation and trustworthiness;
 - (c) their financial position;
 - (d) the appearance of new exporters;
 - (e) exports without any immediately apparent economic justification;
 - (f) previous disputes, in particular cases of fraud.
5. Criteria relating to irregularities: detected or suspected in certain product sectors.

Status: This is the original version as it was originally adopted in the EU. This legislation may since have been updated - see the latest available (revised) version

6. Criteria relating to the customs arrangements used:
 - (a) the normal declaration procedure;
 - (b) the simplified declaration procedure;
 - (c) acceptance of the export declaration in application of Articles 790 and 791 of Regulation (EEC) No 2454/93.
7. Criteria relating to the arrangements for granting export refunds:
 - (a) direct exports;
 - (b) victualling.
8. Criteria in particular relating to substitution checks:
 - (a) the export destination;
 - (b) the logistical evidence of the customs office of exit: new or unusual itinerary or traffic, products moved from another office of exit;
 - (c) excessive journey time from the office of export;
 - (d) arrival outside normal port/border pattern;
 - (e) the seal number is different from that declared;
 - (f) the commodity code and description do not agree;
 - (g) the declared weight appears incorrect;
 - (h) inappropriate means of transport for the products;
 - (i) the amount of refund.