

Commission Regulation (EC) No 376/2008 of 23 April 2008 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products (Codified version) (repealed)

## CHAPTER IV

### SPECIAL PROVISIONS

#### *Article 48*

1 Where imports of a product are subject to presentation of an import licence and where that licence also serves to determine eligibility under preferential arrangements, the quantities imported within the tolerance in excess of the quantity shown on the import licence shall not qualify under the preferential arrangements.

Save where the regulations in particular sectors require special wording, Section 24 of licences and certificates shall indicate one of the entries listed in Annex III, Part I.

2 Where licences as referred to in paragraph 1 also serve to administer a Community tariff quota, the term of validity of licences may not extend beyond the date on which the quota expires.

3 Where the product in question cannot be imported outside the quota or where import licences for the product in question are issued subject to special conditions, the import licences shall not provide for any tolerance concerning quantities in excess.

The figure '0' (zero) shall be shown in Section 19 of the licence.

4 Where imports of a product are not subject to presentation of an import licence and where an import licence serves to administer preferential arrangements covering that product, import licences shall not provide for any tolerance for quantities in excess.

The figure '0' (zero) shall be shown in Section 19 of the licence.

5 The customs office accepting the declaration of release for free circulation shall keep a copy of the licence or extract presented giving entitlement to a preferential arrangement. On the basis of a risk analysis, copies of at least 1 % of licences presented, and at least two licences per year and per customs office, shall be sent to the issuing bodies indicated on the licences so that their authenticity can be verified. This paragraph shall not apply to electronic licences or licences for which another means of verification is laid down by Community rules.