

Commission Implementing Regulation (EU) No 180/2014 of 20 February 2014 laying down rules for the application of Regulation (EU) No 228/2013 of the European Parliament and of the Council laying down specific measures for agriculture in the outermost regions of the Union

COMMISSION IMPLEMENTING REGULATION (EU) No 180/2014

of 20 February 2014

laying down rules for the application of Regulation (EU) No 228/2013 of the European Parliament and of the Council laying down specific measures for agriculture in the outermost regions of the Union

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) No 247/2006<sup>(1)</sup>, and in particular Article 6(2), Article 8, Articles 12(3) and 13(2), Article 14, the second subparagraph of Article 18(1) and Articles 19(3), 21(4), 27(1) and 29(2) thereof,

Whereas:

- (1) Regulation (EU) No 228/2013 has repealed and replaced Council Regulation (EC) No 247/2006<sup>(2)</sup>. Regulation (EU) No 228/2013 empowers the Commission to adopt delegated and implementing acts. In order to ensure the smooth functioning of the scheme in the new legal framework, rules should be adopted by means of such acts. The new rules should replace the implementing rules of Commission Regulation (EC) No 793/2006<sup>(3)</sup>. That Regulation is repealed by Commission Delegated Regulation (EU) No 179/2014<sup>(4)</sup>.
- (2) Certain agricultural products which are exempt from import duties already require an import licence. In the interests of administrative simplification, the import licence should be used to support the arrangements for exemption from import duties for those products.
- (3) A document should also be adopted to support the arrangements for exemption from import duties for other agricultural products which do not require an import licence. An exemption certificate, drawn up on the import licence form, should be used for this purpose.
- (4) Rules should be laid down for fixing the amount of aid for the supply of products under the specific supply arrangements. Such rules should take account of the additional costs of supply to the outermost regions due to their remoteness and insularity, which constitute a burden that severely handicaps them. In order to maintain the competitiveness of Union products, this aid should take account of the prices applied to exports.

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- (5) The aid scheme for products supplied from the territory of the Union should be managed by means of a certificate, called an ‘aid certificate’, using the import licence form.
- (6) Management of the specific supply arrangements requires the introduction of rules on the issue of the aid certificate, which derogate from the normal rules applicable to import licences pursuant to Commission Regulation (EC) No 376/2008<sup>(5)</sup>.
- (7) Management of the specific supply arrangements should allow two objectives to be pursued. First, it should promote the rapid issue of licences and certificates, particularly by no longer requiring a security to be lodged beforehand in all cases, and the rapid payment of aid for supplies of products from the territory of the Union. Second, it should guarantee the control and monitoring of operations and provide the administrative authorities with the instruments they need to ascertain that the objectives of the scheme are being attained. Those objectives are to secure a regular supply of certain agricultural products and to offset the effects of the geographical situation of the outermost regions by ensuring that the advantages of the scheme are actually passed on to the stage at which the products destined for the end-users are placed on the market.
- (8) The rules for the administration of the specific supply arrangements should ensure that, within the framework of the quantities laid down in the forecast supply balances, registered operators obtain a licence or certificate for the products and quantities involved in the commercial transactions which they carry out on their own account, on presentation of documents certifying that the operation is genuine and that the application for a licence or certificate is in order.
- (9) Monitoring of operations under the specific supply arrangements requires, inter alia, the period of validity of licences and certificates to be suited to the requirements of the air and sea transport, proof to be furnished that the supply operation covered by the licence or certificate has been carried out in a short time-span, and the transfer of the rights and obligations conferred on the holder of the licence or certificate in question to be prohibited.
- (10) The benefits granted in the form of exemption from import duties and aid for products supplied from the territory of the Union has to be passed on so that they are reflected in production costs and in the prices paid by the end-users. Checks are therefore needed to ensure that the benefits are actually passed on.
- (11) Rules should be laid down on the authorisation and monitoring of exports of products covered by the specific supply arrangements to third countries and their dispatch to the rest of the Union. In particular, it is expedient to lay down the maximum quantities of processed products which may be the subject of traditional exports or consignments, as well as the quantities of products and the destinations of exports of products processed locally, with a view to encouraging regional trade.
- (12) In order to protect consumers and the commercial interests of operators, products which are not of sound and fair marketable quality, within the meaning of Article 28 of Commission Regulation (EC) No 612/2009<sup>(6)</sup>, should be excluded from the specific supply arrangements no later than the time when they are first placed on the market and appropriate measures should be taken where this requirement is not met.

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- (13) In the context of the partnership procedures in force for the outermost regions, the competent authorities of the Member States should lay down the detailed administrative rules needed to ensure the management and monitoring of the specific supply arrangements.
- (14) In order to be able to assess how the arrangements are being implemented, the competent authorities of the Member States should be required to report to the Commission at regular intervals.
- (15) The coverage of aid applications and the documents to be attached thereto with a view to assessing their justification should be specified for each aid scheme directed at local production.
- (16) It should be possible to amend at any time aid applications containing manifest errors.
- (17) The deadlines for submitting and amending aid applications have to be complied with to enable the national authorities to programme and subsequently carry out effective checks on the correctness of applications for aid for local production. Time limits should therefore be fixed beyond which submissions can no longer be accepted. Moreover, a reduction should be applied to encourage aid applicants to respect the time limits.
- (18) Applicants should be allowed to withdraw their applications for aid for local production or parts thereof at any time, provided that the competent authority has not yet informed the applicant of any errors contained in the aid application or announced an on-the-spot check which reveals errors in the part concerned by the withdrawal.
- (19) Compliance with the rules on aid schemes managed under the integrated administration and control system should be effectively monitored. To this end, and to achieve a harmonised level of monitoring in all Member States, the criteria and technical procedures for carrying out administrative and on-the-spot checks should be set out in detail. Where appropriate, the Member States should strive to combine the various checks under this Regulation with those provided for under other Union provisions.
- (20) The minimum number of aid applicants to undergo on-the-spot checks under the various aid schemes should be determined.
- (21) The sample for the minimum rate of on-the-spot checks should be selected partly on the basis of a risk analysis and partly at random. The main factors to be taken into consideration for the risk analysis should be specified.
- (22) Where significant irregularities are found, the rate of on-the-spot checks should be increased during the current and following years in order to attain an acceptable level of assurance that the aid applications concerned are correct.
- (23) For on-the-spot checks to be effective, it is important for the inspectors to be informed of the reasons for which the aid applicants concerned have been selected for an on-the-spot check. The Member States should keep records of such information.
- (24) In order to enable the national authorities and any competent authority of the Union to follow up on-the-spot checks carried out, the details of checks should be recorded in an inspection report. Aid applicants or their representatives should be given the

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- opportunity to sign the report. However, in the case of remote-sensing checks, the Member States should be allowed to provide for this right only in cases where the check reveals irregularities. Moreover, irrespective of the kind of on-the-spot check carried out, the aid applicant should receive a copy of the report if irregularities are found.
- (25) In order to protect the financial interests of the Union effectively, adequate measures should be adopted to combat irregularities and fraud.
- (26) Reductions and exclusions should be determined having regard to the principle of proportionality and the special problems arising in cases of *force majeure*, exceptional circumstances and natural disasters. Such reductions and exclusions should be graded according to the gravity of the irregularity committed and should go as far as the total exclusion from one or more aid schemes for local production for a specified period.
- (27) As a general rule, reductions and exclusions should not be applied where aid applicants have submitted factually correct information or can otherwise show that they are not at fault.
- (28) An applicant who notifies the competent national authority at any time of incorrect aid applications should not be the subject of reductions or exclusions, irrespective of the reason for the incorrectness, provided that the applicant has not been informed of the competent authority's intention to carry out an on-the-spot check and provided that the authority has not already informed the applicant of any irregularity in the application. The same should apply to incorrect data contained in the computerised database.
- (29) Where various reductions are to be applied to the same aid applicant, they should be applied independently of each other. Moreover, the reductions and exclusions provided for in this Regulation should be applied without prejudice to additional penalties under any other provisions of Union or national law.
- (30) Aid applicants who are unable to fulfil the obligations provided for under the detailed rules for implementing the programmes as a consequence of *force majeure* or exceptional circumstances should not lose their entitlement to the aid. It should be specified which cases, in particular, may be recognised by the competent authorities as exceptional circumstances.
- (31) In order to ensure uniform application of the principle of good faith throughout the Union, where unduly paid amounts are recovered, the conditions under which that principle may be invoked should be laid down without prejudice to the treatment of the expenditure concerned in the context of the clearance of accounts.
- (32) The detailed rules required to apply the logo aimed at ensuring greater awareness and consumption of processed and unprocessed quality agricultural products specific to the outermost regions of the Union should be adopted.
- (33) It should be the responsibility of the competent authorities in the regions concerned to adopt the additional administrative requirements needed to ensure the correct operation of the mechanisms put in place for the checks and monitoring of the use of the logo and to guarantee compliance with those obligations.

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- (34) For the purposes of exempting tobacco imported into the Canary Islands from customs duties, it is necessary to define the annual period for calculating the maximum quantity of tobacco products referred to in Article 29 of Regulation (EU) No 228/2013. In addition, in order to ensure maximum flexibility, permission should be granted for the overall quantity of unmanufactured stemmed/stripped tobacco to be used for imports of other products, on the basis of a coefficient of equivalence, depending on the requirements of the local industry.
- (35) The procedures for amending the programmes need to be simplified in order to ensure a more flexible and smoother adaptation of the programmes to the actual conditions relating to the supply arrangements and the local agricultural productions. For this reason, it is necessary to postpone by two months the deadline for the submission of the annual modifications so that it is aligned to the deadline laid down in Article 32(2) of Regulation (EU) No 228/2013 for the submission of the annual implementation reports. However, major amendments need to be submitted timely to the Commission in order to allow for their thorough evaluation and an approval decision by the date of applicability of those amendments.
- (36) Member States should submit to the Commission all information relating to the implementation of the programmes and necessary to ensure their proper monitoring over time. For this reason, it is necessary to establish a minimum set of common performance indicators and the content and the deadlines for the periodical communications and statistics concerning the specific supplies arrangements and the measures to support the local production as well as for the annual implementation reports. In order to allow the notification of more reliable data concerning the aid applications relating to support for local production, the deadline for that notification should be postponed by one month.
- (37) All notifications from the Member States to the Commission that are necessary for the good functioning of the scheme should be made in accordance with Commission Regulation (EC) No 792/2009<sup>(7)</sup>.
- (38) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Direct Payments,

HAS ADOPTED THIS REGULATION:

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## CHAPTER I

### SPECIFIC SUPPLY ARRANGEMENTS

#### SECTION 1

##### *Forecast supply balances*

###### *Article 1*

###### **Purpose of forecast supply balances and amendments thereto**

The forecast supply balances to be established by the Member States in accordance with Article 9(2) of Regulation (EU) No 228/2013 shall state the quantities of essential products needed to meet the supply requirements of each outermost region every calendar year.

Member States may amend their forecast supply balance. Article 40 of this Regulation shall apply to such amendments.

#### SECTION 2

##### *Supplies through imports from third countries*

###### *Article 2*

###### **Import licence**

1 For the purposes of Article 12(1) of Regulation (EU) No 228/2013, products subject to the presentation of an import licence shall be exempt from import duties on production of that licence.

2 Import licences shall be drawn up in accordance with the specimen set out in Annex I to Regulation (EC) No 376/2008.

Article 7(5) and Articles 12, 14, 16, 17, 18, 20, 22, 25, 26, 28, 32 and 35 to 40 of Regulation (EC) No 376/2008 shall apply mutatis mutandis, without prejudice to this Regulation.

3 Box 20 of import licence applications and import licences themselves shall contain one of the entries listed in Part A of Annex I and one of the entries listed in Part B of Annex I.

4 Box 12 of import licences shall show the last day of validity.

5 The competent authorities shall issue import licences at the request of the parties concerned, subject to the limits of the forecast supply balances.

6 Import duties shall be levied on quantities which exceed those stated on the import licence. The tolerance of 5 % provided for in Article 7(4) of Regulation (EC) No 376/2008 shall be allowed, provided that the import duties relating thereto are paid.

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### *Article 3*

#### **Exemption certificate**

1 For the purposes of Article 12(1) of Regulation (EU) No 228/2013, products not subject to the presentation of an import licence shall be exempt from import duties on production of an exemption certificate.

2 Exemption certificates shall be drawn up on the basis of the specimen import licence set out in Annex I to Regulation (EC) No 376/2008.

Article 7(5) and Articles 12, 14, 16, 17, 18, 20, 22, 25, 26, 28, 32 and 35 to 40 of Regulation (EC) No 376/2008 shall apply mutatis mutandis, without prejudice to this Regulation.

3 One of the entries listed in Part C of Annex I shall be printed or stamped in the upper left-hand box of the certificate.

4 Box 20 of exemption certificate applications and of exemption certificates themselves shall contain one of the entries listed in Part D of Annex I and one of the entries listed in Part B of Annex I.

5 Box 12 of exemption certificates shall show the last day of validity.

6 The competent authorities shall issue exemption certificates at the request of the parties concerned, subject to the limits of the forecast supply balances.

### *SECTION 3*

#### ***Supply from the Union***

### *Article 4*

#### **Fixing and granting of aid**

1 For the purposes of Article 10(2) of Regulation (EU) No 228/2013, Member States shall determine within the context of the programme the amount of aid to be granted in order to compensate for remoteness, insularity and distant location, taking into account:

- a as regards specific additional transport costs, the intermediate reloading costs involved in supplying goods to the outermost regions concerned;
- b as regards the specific additional costs involved in local processing, the small size of the market, the need to guarantee security of supply and the specific quality requirements for goods in the outermost regions concerned.

### *Article 5*

#### **Aid certificate and payment**

1 Aid shall be granted on presentation of a certificate (hereinafter referred to as 'aid certificate'), which has been fully utilised.

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Presenting an aid certificate to the authorities responsible for making payments shall be tantamount to applying for the aid. Except in cases of force majeure or exceptional climatic conditions, certificates shall be presented within 30 days of the date on which they are charged. Where that time limit is overrun, the aid shall be reduced by 5 % per day of delay.

The aid shall be paid by the competent authorities not later than 90 days after the date on which the utilised certificate is lodged, except in one of the following cases:

- a *force majeure* or exceptional climatic conditions;
- b where an administrative enquiry has been opened concerning entitlement to the aid; in such case, payment shall take place only after entitlement has been recognised.

2 Aid certificates shall be drawn up on the basis of the specimen import licence set out in Annex I to Regulation (EC) No 376/2008.

Article 7(5) and Articles 12, 14, 16, 17, 18, 20, 22, 25, 26, 28, 32 and 35 to 40 of Regulation (EC) No 376/2008 shall apply *mutatis mutandis*, without prejudice to this Regulation.

3 One of the entries listed in Part E of Annex I shall be printed or stamped in the upper left-hand box of the certificate.

Boxes 7 and 8 of the certificate shall be struck out.

4 Box 20 of aid certificate applications and of aid certificates themselves shall contain one of the entries listed in Part F of Annex I and one of the entries listed in Part G of Annex I.

5 Box 12 of aid certificates shall show the last day of validity.

6 The amount of aid applicable shall be that in force on the day on which the application for the aid certificate was lodged.

7 The competent authorities shall issue aid certificates at the request of the parties concerned, subject to the limits of the forecast supply balances.

## SECTION 4

### **Common provisions**

#### *Article 6*

#### **Passing on the advantage to the end-user**

For the purposes of Article 13(1) of Regulation (EU) No 228/2013, the competent authorities shall take all appropriate measures to check that the advantage is actually passed on to the end-user. In doing so, they may assess the trading margins and prices applied by the various operators concerned.

The measures referred to in the first paragraph, and in particular the control points used to determine whether the aid has been passed on, and any amendments made, shall be notified to the Commission in the context of the annual implementation report referred to in Article 32(2) of Regulation (EU) No 228/2013.



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## Article 7

### Register of operators

1 In order to be eligible for entry in the register referred to in the second subparagraph of Article 12(1) of Regulation (EU) No 228/2013, operators shall undertake to:

- a communicate to the competent authorities, at their request, all relevant information about their commercial activities, particularly regarding the prices and profit margins they practice;
- b operate exclusively in their own name and on their own accounts;
- c submit licence and certificate applications commensurate with their real capacity to dispose of the products concerned, such capacity being proven with reference to objective factors;
- d refrain from acting in a way likely to create artificial shortages of products and from marketing the available products at artificially low prices;
- e ensure to the satisfaction of the competent authorities that, when the agricultural products are disposed of in the outermost region concerned, the advantage is passed on to the end-user.

2 Operators intending to dispatch or export unprocessed, processed or packaged products under the conditions referred to in Article 13 shall, at the time of applying for entry in the register or later, declare their intention to engage in this activity and indicate the location of the packaging plant where applicable.

3 Processors intending to export or dispatch processed products under the conditions referred to in Articles 13 or 15 shall, at the time of applying for entry in the register or later, declare their intention to engage in this activity, indicate the location of the processing plant and, where applicable, provide analytical lists of the processed products.

## Article 8

### Documents to be presented by operators and validity of licences and certificates

1 Subject to Articles 2(5), 3(6), 5(7) and Articles 11 and 12, the competent authorities shall accept the import licence, exemption certificate or aid certificate application presented by operators for each consignment, provided that they are accompanied by the original or certified copy of the purchase invoice and the original or certified copy of the following documents:

- a regarding the import licence, or the exemption certificate:
  - (i) the bill of lading or airway bill or multimodal transport document;
  - (ii) the certificate of origin for products originating in third countries;
- b regarding the aid-certificate:
  - (i) the T2L document, or the T2LF document under the terms of Article 315(1) and (2) of Commission Regulation (EEC) No 2454/93<sup>(8)</sup>; or
  - (ii) a declaration type CO as set out in Article 786(2)(a), and Annex 38, Title II, box 1 of that Regulation.

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The above documents may take the form of an electronic message. In case the verifying competent authority has no access to the IT system managing and producing such electronic document, it shall be replaced by a duly certified true copy print-out.

The purchase invoice, bill of lading or airway bill shall be drawn up in the name of the applicant.

2 The period of validity of licences and certificates shall be fixed on the basis of transportation time. That time may be extended by the competent authority in special cases where serious and unforeseeable difficulties affect the transportation time, but may not exceed two months from the date on which the licence or certificate was issued.

### *Article 9*

#### **Presentation of licences, certificates and goods**

1 For the products covered by the specific supply arrangements, import licences, exemption certificates and aid certificates shall be presented to the customs authorities with a view to completing the customs formalities within no more than 15 working days from the date of the authorisation for unloading the goods. The competent authorities may reduce that maximum time.

In the case of products which have been the subject of inward processing or customs warehousing in the Azores, Madeira and the Canary Islands and subsequently released into free circulation there, the maximum period of 15 days shall start on the date on which the licences or certificates referred to in first subparagraph are applied for.

2 The goods shall be presented in bulk or in separate lots corresponding to the licence or certificate presented.

The licences and certificates shall be used for a single operation only when completing customs formalities.

### *Article 10*

#### **Quality of products**

Conformity of the products with the requirements laid down in Article 10(4) of Regulation (EU) No 228/2013 shall be examined no later than the stage of first marketing, in accordance with the standards or practices in force in the Union.

Where the product is considered not to meet the requirements laid down in Article 10(4) of Regulation (EU) No 228/2013, its entitlement under the specific supply arrangements shall be withdrawn and the corresponding quantity shall be reattributed to the forecast supply balance. Where aid has been granted in accordance with Article 5 of this Regulation the aid shall be reimbursed. Where imports have been made in accordance with Articles 2 or 3 of this Regulation, the import duty shall be paid, unless the party concerned supplies proof that the products have been re-exported or destroyed.

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## *Article 11*

### **Significant increases in applications for licences and certificates**

1 If the state of execution of a forecast supply balance indicates a significant increase in applications for import licences, exemption certificates or aid certificates for a given product which might jeopardise the achievement of one or more of the objectives of the specific supply arrangements, Member State shall take all necessary measures, after having consulted the authorities concerned, to ensure that the outermost region concerned is supplied with essential products, taking account of available supply and the requirements of priority sectors.

2 Where, after having consulted the authorities concerned, Member States decide to apply restrictions on the issue of licences and certificates, the competent authorities shall apply a uniform reduction percentage to all pending applications.

## *Article 12*

### **Fixing the maximum quantity per licence or certificate application**

In so far as is strictly necessary to avoid disturbances on the market in the outermost regions concerned, or the pursuit of speculative actions likely to be prejudicial to the smooth functioning of the specific supply arrangements, the competent authorities may fix the maximum quantity per licence or certificate application.

The competent authorities shall notify the Commission immediately of the instances in which this Article is applied.

The notification referred to in this Article shall be made in accordance with Regulation (EC) No 792/2009.

## *SECTION 5*

### ***Export and dispatch***

## *Article 13*

### **Conditions of export and dispatch**

1 The export or dispatch of unprocessed products which have benefited from the specific supply arrangements, or packaged or processed products containing products which have benefited from the specific supply arrangements, shall be subject to the requirements laid down in paragraphs 2 to 6.

2 For exported products, box 44 of the export declaration shall contain one of the entries listed in Part H of Annex I.

3 Quantities of products which have been exempt from import duties and which are exported shall be reattributed to the forecast supply balance.

Such products shall not be eligible for export refunds.

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4 Quantities of products which have been exempt from import duties and are dispatched shall be reattributed to the forecast supply balance and the amount of the *erga omnes* import duties applicable on the day of importation shall be paid by the consignor by the time of dispatch at the latest.

Such products shall not be dispatched until the payment referred to in the first subparagraph has taken place.

Where it is impossible to establish the day of importation, products shall be considered to have been imported on the day on which the highest *erga omnes* import duties applied during the six-month period preceding the date of dispatch.

5 Quantities of products which have benefited from aid and are exported or dispatched shall be reattributed to the forecast supply balance and the aid granted shall be reimbursed by the exporter or consignor by the time of export or dispatch at the latest.

Those products shall not be dispatched or exported until the reimbursement referred to in the first subparagraph has been made.

Where it is impossible to establish the amount of aid granted, the products shall be considered to have received the highest rate of aid fixed by the Union for such products during the six-month period preceding the submission of the application for export or dispatch.

Such products may benefit from an export refund, provided that the criteria for granting such aid are met.

6 The competent authorities shall authorise the export or dispatch of quantities of processed products other than those referred to in paragraphs 3, 4 and 5 of this Article and in Article 15 only where the exporter certifies that those products have not benefited from specific supply arrangements.

The competent authorities shall authorise the re-export or re-dispatch of unprocessed products or packaged products other than those referred to in paragraphs 3, 4 and 5 of this Article only where the exporter certifies that those products have not benefited from specific supply arrangements.

The competent authorities shall carry out the necessary checks to ensure the accuracy of the certificates referred to in the first and second subparagraphs and shall, if necessary, recover the advantage.

#### *Article 14*

### **Export licence and significant increase in exports**

1 Export of the following products shall not be subject to the presentation of an export licence:

- a the products referred to in Article 13(3);
- b the products referred to in Article 13(5) which do not fulfil the conditions for a grant of an export refund.

2 If there is a risk that regular supplies to the outermost regions might be jeopardised by a significant increase in exports of the products referred to in Article 13(1), the competent authorities may restrict quantities in such a way as to ensure that priority needs in the sectors concerned are met. That quantitative restriction shall be applied in a non-discriminatory manner.

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## Article 15

### **Traditional exports, exports in the context of regional trade, and traditional dispatches of processed products**

1 Processors who have declared, in accordance with Article 7(3), that they intend to export in the context of traditional trade flows or regional trade, or to dispatch in the context of traditional trade flows, as referred to in Article 14(2) of Regulation (EU) No 228/2013, processed products containing raw materials which have benefited from specific supply arrangements may do so within the limits of the annual quantities indicated in Annexes II to V to this Regulation. The competent authorities shall deliver the requisite authorisations in such a way as to ensure that transactions do not exceed those annual quantities.

The list of the countries referred to in Article 14(3) of Regulation (EU) No 228/2013 is set out in Annex VI to this Regulation.

For exports within the framework of regional trade, exporters shall submit the documents specified in Article 17 of Regulation (EC) No 612/2009 to the competent authorities within the time limits laid down in Article 46 of that Regulation. Where documents have not been submitted within those time limits, the competent authorities shall recover the advantage granted under the specific supply arrangements.

2 The export of products referred to in this Article shall not be subject to the presentation of an export licence.

3 For exported products referred to in this Article, box 44 of the export declaration shall contain one of the entries listed in Part I of Annex I.

## SECTION 6

### **Management, controls and monitoring**

## Article 16

### **Checks**

1 The administrative checks carried out on the import, entry, export and dispatch of agricultural products shall be exhaustive and shall involve cross-checks with the documents referred to in Article 8(1).

2 The physical checks carried out in the outermost region concerned on the import, entry, export and dispatch of agricultural products shall involve a representative sample amounting to at least 5 % of the licences and certificates presented in accordance with Article 9.

Commission Regulation (EC) No 1276/2008<sup>(9)</sup> shall apply *mutatis mutandis* to those physical checks.

In special cases the Commission may request that physical checks cover different percentages.

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## Article 17

### **National management and monitoring rules**

The competent authorities shall adopt the additional rules needed to manage and monitor the specific supply arrangements in real time.

Upon request of the Commission, they shall notify the Commission of any measures they implement pursuant to the first paragraph.

## CHAPTER II

### **MEASURES TO SUPPORT LOCAL AGRICULTURAL PRODUCTS**

#### SECTION 1

#### *Aid applications*

#### Article 18

#### **Submission of applications**

Aid applications for a calendar year shall be submitted to the office designated by the competent authorities of the Member State in accordance with the specimens drawn up by the latter and within the periods they have laid down. Those periods shall be fixed so as to allow time for the necessary on-the-spot checks and shall not run beyond 28 February of the following calendar year.

#### Article 19

#### **Correction of manifest errors**

An aid application may be rectified at any time after its submission where a manifest error is recognised by the competent authority.

#### Article 20

#### **Late submission of applications**

Except in cases of *force majeure* and exceptional circumstances, submission of an aid application after the time limit laid down in accordance with Article 18 shall lead to a 1 % reduction per working day in the amounts to which the aid applicant would have been entitled if the aid application had been lodged within the time limit. If the delay amounts to more than 25 days, the application shall be considered inadmissible.

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## Article 21

### Withdrawal of aid applications

1 An aid application may be totally or partially withdrawn at any time.

However, where the competent authority has already informed the aid applicant of irregularities in the aid application or has given notice to the applicant of its intention to carry out an on-the-spot check and this check reveals irregularities, withdrawal shall not be authorised in respect of the parts of the aid application affected by those irregularities.

2 Withdrawal under paragraph 1 shall return the claimant to the situation prior to submitting an aid application or part of the aid application in question.

## SECTION 2

### Checks

## Article 22

### General principles

Verification shall be made by administrative and on-the-spot checks.

Administrative checks shall be exhaustive and shall include cross-checks with, *inter alia*, data from the integrated administration and control system provided for in Chapter II of Title V, Chapter II of Title VI and Articles 47, 61 and 102, paragraph 3 of Regulation (EU) No 1306/2013 of the European Parliament and of the Council<sup>(16)</sup>.

On the basis of a risk analysis in accordance with Article 24(1) of this Regulation, the competent authorities shall perform on-the-spot checks by sampling at least 5 % of aid applications. The sample shall also represent at least 5 % of the amounts covered by the aid.

In all appropriate cases, Member States shall make use of the integrated administration and control system.

## Article 23

### On-the-spot checks

1 On-the-spot checks shall be unannounced. However, provided that the purpose of the check is not compromised, advance notice limited to the strict minimum necessary may be given. Such notice shall not exceed 48 hours, except in duly justified cases.

2 Where applicable, the on-the-spot checks provided for in this Section shall be carried out in conjunction with any other checks provided for by Union legislation.

3 The aid application or applications concerned shall be rejected if the applicants for aid or their representatives prevent an on-the-spot check from being carried out.

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## Article 24

### Selection of aid applicants to be subjected to on-the-spot checks

1 Aid applicants shall be selected to undergo on-the-spot checks by the competent authority on the basis of a risk analysis and the representativeness of the aid applications submitted. The risk analysis shall take account of:

- a the amount of aid;
- b the number of agricultural parcels, the surface area and the number of animals covered by the aid application, or the quantity produced, transported, processed or marketed;
- c changes in comparison with the previous year;
- d the findings of checks performed in the preceding years;
- e other parameters to be defined by the Member States.

To provide the element of representativeness, Member States shall randomly select between 20 and 25 % of the minimum number of aid applicants to be subjected to on-the-spot checks.

2 The competent authority shall keep records of the reasons why specific aid applicants were selected for on-the-spot checks. The inspector performing the on-the-spot check shall be informed of those reasons before beginning the check.

## Article 25

### Inspection report

1 Every on-the-spot check shall be the subject of an inspection report relating the details of the checks carried out. Reports shall indicate in particular:

- a the aid scheme and applications checked;
- b the persons present;
- c the agricultural parcels checked, the agricultural parcels measured, the results of the measurements per parcel measured and the measuring methods used;
- d the number and type of animals found and, where applicable, the ear tag numbers, entries in the register and in the computerised database for bovine animals and any supporting documents checked, the results of the checks and, where applicable, particular observations in respect of individual animals or their identification code;
- e the quantities produced, transported, processed or marketed which are covered by the check;
- f whether advance notice was given to the aid applicant of the visit and, if so, how much;
- g any further control measures carried out.

2 Aid applicants or their representatives shall be given the opportunity to sign the report to attest their presence at the check and to add observations. Where irregularities are found the aid applicant shall receive a copy of the inspection report.

Where the on-the-spot check is carried out by remote-sensing, the Member States may decide not to give the aid applicants or their representatives the opportunity to sign the inspection report if no irregularities are revealed during the check by remote-sensing.



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## SECTION 3

### **Reductions and exclusions, and undue payments**

#### *Article 26*

#### **Reductions and exclusions**

In the event of a discrepancy between the information declared in the context of aid applications and the findings of the checks provided for in Section 2, the Member State concerned shall apply reductions and exclusions to the aid. Those reductions and exclusions shall be effective and proportionate and shall act as a deterrent.

#### *Article 27*

#### **Exceptions to the application of reductions and exclusions**

1 The reductions and exclusions provided for in Article 26 shall not apply where the aid applicant submitted factually correct information or can otherwise show that he or she is not at fault.

2 The reductions and exclusions shall not apply with regard to those parts of the aid application which the aid applicant informs the competent authority in writing are incorrect or have become incorrect since it was lodged, provided that the competent authority has not already informed the aid applicant of its intention to carry out an on-the-spot check or of any irregularity in the application.

On the basis of the information given by the aid applicant as referred to in the first subparagraph, the aid application shall be rectified to reflect the actual situation.

#### *Article 28*

#### **Recovery of undue payments and penalties**

1 In the event of undue payment, Article 80 of Commission Regulation (EC) No 1122/2009<sup>(11)</sup> shall apply *mutatis mutandis*.

2 Where the undue payment has been made as a result of a false declaration, false documents or serious negligence on the part of the aid applicant, a penalty shall be imposed equal to the amount unduly paid, with interest calculated in accordance with Article 80(2) of Regulation (EC) No 1122/2009.

#### *Article 29*

#### **Force majeure and exceptional circumstances**

In cases of *force majeure* or exceptional circumstances within the meaning of Article 2(2) of Regulation (EU) No 1306/2013, Article 75 of Regulation (EC) No 1122/2009 shall be applicable *mutatis mutandis*.

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## CHAPTER III

### ACCOMPANYING MEASURES

#### SECTION 1

##### **Logo**

###### *Article 30*

##### **Checking of conditions for use of the logo**

The competent authorities shall regularly check that the approved operators fulfil the conditions for the use of the logo referred to in Article 5 of Delegated Regulation (EU) No 179/2014 and the undertakings provided for in Article 6(4) of that Delegated Regulation.

The competent authorities may delegate the performance of those checks to qualified bodies possessing the requisite technical competence and impartiality. In such cases, the bodies shall report regularly to them on the performance of their checks.

###### *Article 31*

##### **Misuse of and publicity for the logo**

Member States shall apply the relevant existing national provisions to prevent and, where necessary, penalise cases of misuse of the logo or adopt the measures required to that end. Upon request of the Commission, they shall notify the Commission of the measures applicable.

Member States shall provide appropriate publicity for the logo and for the products for which it may be used.

###### *Article 32*

##### **National measures**

1 The competent authorities shall adopt any additional administrative measures necessary to manage the logo scheme. Those measures may include, in particular, charging approved operators a fee to cover printing of the logo, and administrative and inspection costs.

2 Upon request of the Commission, the competent authorities shall notify the Commission of the services or, as appropriate, bodies responsible for granting the approval provided for in Article 6(3) of Delegated Regulation (EU) No 179/2014 and for carrying out the checks required under this Section as well as of the additional measures referred to in paragraph 1 of this Article.

3 The competent authorities shall notify the Commission of each approval of the right to use the logo, by indicating the name and the seat of the producer, the products and the period for which the right was granted.

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The notification referred to in this paragraph shall be made in accordance with Regulation (EC) No 792/2009.

## SECTION 2

### *Animal products*

#### Article 33

#### **Livestock farming**

1 The import of young male bovine animals originating from third countries falling under CN codes 0102 29 05, 0102 29 29 or 0102 29 49 and intended for fattening and consumption in the French overseas departments or Madeira shall not be subject to customs duties until the local numbers of young male bovines reach a level sufficient to ensure the maintenance and development of local beef and veal production.

2 In order to benefit from the exemption provided for in paragraph 1, the importer or applicant shall demonstrate that he fulfils the conditions set out in Article 8 of Delegated Regulation (EU) No 179/2014 by submitting:

- a a written declaration, made on the arrival of the animals in the French overseas departments or Madeira, to the effect that the bovines are intended for fattening there for at least 120 days from their actual date of arrival and will be consumed there afterwards;
- b a written undertaking, made on the arrival of the animals, to inform the competent authorities, within one month of their date of arrival, of the holding or holdings where the animals are to be fattened.

## SECTION 3

### *Importation of tobacco into the Canary Islands*

#### Article 34

#### **Exemption of tobacco from customs duties**

1 The annual period for calculating the maximum annual quantity of tobacco to be exempted from import duties when directly imported into the Canary Islands, as referred to in the third subparagraph of Article 29(1) of Regulation (EU) No 228/2013 shall run from 1 January of any year to 31 December of the same year.

2 The quantities of raw and semi-manufactured tobacco referred to in Article 29(1) of Regulation (EU) No 228/2013 shall be converted into quantities of unmanufactured stemmed/stripped tobacco on the basis of the coefficients of equivalence set out in Annex VII to this Regulation for the products concerned.

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### Article 35

#### Conditions for exemption

1 Importation of the products listed in Annex VII shall be subject to the presentation of a certificate of exemption. Box 20 of applications for certificates and certificates themselves shall contain one of the entries listed in Part J of Annex I.

Except where otherwise provided in this Regulation, Articles 3, 7 to 10, 12 and 16 of this Regulation, Article 1 of Delegated Regulation (EU) No 179/2014 and Article 12(2) and Article 18 of Regulation (EU) No 228/2013 shall apply *mutatis mutandis*.

2 The competent authorities shall ensure that the products listed in Annex VII are used in compliance with the relevant Union rules, and in particular Articles 291 to 300 of Regulation (EEC) No 2454/93.

## CHAPTER IV

### GENERAL AND FINAL PROVISIONS

#### Article 36

##### Aid payments

After verifying the aid applications and the relevant supporting documents, and calculating the amounts to be granted under the POSEI programmes referred to in Chapter II of Regulation (EU) No 228/2013, the competent authorities shall pay the aid for a calendar year as follows:

- (a) in the case of the specific supply arrangements, of the measures of import and supply of live animals and of the measures referred to in Article 9 of Delegated Regulation (EU) No 179/2014 throughout the year;
- (b) in the case of direct payments, in accordance with Article 75 of Regulation (EU) No 1306/2013;
- (c) in the case of other payments, during the period beginning on 16 October of the current year and ending on 30 June of the following year.

#### Article 37

##### Performance indicators

Every year, Member States shall notify the Commission of at least the data relating to the performance indicators laid down in Annex VIII for each of their outermost regions.

That data shall be notified in the context of the annual implementation report referred to in Article 32(2) of Regulation (EU) No 228/2013.

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## Article 38

### Notifications

1 As regards the specific supply arrangements, the competent authorities shall notify the Commission, no later than the last day of the month following the end of each quarter, of the following data, available on that date, relating to the operations carried out in the previous months with respect to the supply balance of the reference calendar year, broken down by product and CN code and, where applicable, by individual destination:

- a the quantities broken down according to whether they are imported from third countries or dispatched from the Union;
- b the amount of aid and the expenditure actually paid by product and, where applicable, by individual destination;
- c the quantities for which licences and certificates have not been utilised, broken down by category of licence or certificate;
- d any quantities re-exported or re-dispatched under Article 13 and the unit amounts and totals of recovered aid;
- e any quantities re-exported or re-dispatched after processing in accordance with Article 15;
- f transfers within an overall quantity for a category of products and amendments to the forecast supply balances during the period;
- g the available balance and the utilisation rate.

The data provided for in the first subparagraph shall be supplied on the basis of the licences and certificates utilised. The final data referring to the supply balance of each calendar year shall be notified to the Commission by the following 31 May at the latest.

2 As regards support for local production, the Member States shall notify the Commission:

- a not later than 30 April each year, of the aid applications received and the amounts involved for the previous calendar year;
- b not later than 31 July each year, of the aid applications definitively eligible and the amounts involved for the previous calendar year.

3 The notifications referred to in this Article shall be made in accordance with Regulation (EC) No 792/2009.

4 The notifications referred to in Article 23(3) and 32(1) of Regulation (EU) No 228/2013 shall also be made in accordance with Regulation (EC) No 792/2009.

## Article 39

### Report

1 The report provided for in Article 32(2) of Regulation (EU) No 228/2013 shall contain *inter alia*;

- a any significant changes in the socio-economic and agricultural environment;
- b a summary of the available physical and financial data on the implementation of each measure, followed by an analysis of the data and, where necessary, a presentation and analysis of the sector to which the measure relates;

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- c the progress of the measures and priorities in relation to the specific and general objectives on the date of presentation of the report, using quantified indicators;
  - d a brief account of any major problems encountered in managing and implementing the measures;
  - e an examination of the results of all the measures, taking account of their reciprocal links;
  - f for the specific supply arrangements:
    - (i) data and an analysis relating to price trends and the manner in which the advantage granted was passed on, as well as the measures taken and the checks performed to ensure that it was passed on in compliance with Article 6 of this Regulation,
    - (ii) taking account of the other aid available, an analysis of the proportionality of the aid in relation to the additional cost of transport to the outermost regions and the prices applied to exports to third countries and, in the case of products intended for processing and agricultural inputs, the additional costs of insularity and distant location;
  - g an indication, based on objective indicators, of the extent to which the objectives assigned to each of the measures contained in the programme have been achieved;
  - h data on the annual supply balance of the region concerned in terms of, *inter alia*, consumption, headage developments, production and trade;
  - i data on the amounts actually granted for the implementation of programme measures on the basis of the criteria defined by the Member States, such as the number of eligible producers, the number of animals covered by the payment, the eligible surface area or the number of holdings concerned;
  - j information on the financial implementation of each measure under the programme;
  - k statistics on the checks carried out by the competent authorities and any penalties applied;
  - l the comments of the Member State concerned on the implementation of the programme.
  - m the annual data on the performance indicators referred to in Article 37 of this Regulation.
- 2 The report referred to in paragraph 1 shall be submitted to the Commission in accordance with Regulation (EC) No 792/2009.

#### *Article 40*

#### **Amendments to programmes**

- 1 The amendments to be made to each POSEI programme shall be submitted to the Commission for approval and shall be duly substantiated, in particular by giving the following information:
- a the reasons for any implementation problems justifying the amendment of the programme;
  - b the expected effects of the amendment;
  - c the implications for financing and verification of commitments.

Except in cases of *force majeure* or exceptional circumstances, Member States shall submit proposals for amendments to programmes only once per calendar year and per programme. Such proposals for amendments shall be received by the Commission no later than 30 September each year.

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If the Commission raises no objections to the proposed amendments, the amendments envisaged shall apply from 1 January of the year following that in which they were notified.

Such amendments may apply earlier if the Commission confirms in writing to the Member State before the date referred to in the third subparagraph that the notified amendments comply with Union legislation.

If the notified amendment does not comply with Union legislation, the Commission shall inform the Member State before the date referred to in the third subparagraph that the notified amendment shall not apply until the Commission receives an amendment that can be declared as compliant.

2 By way of derogation from paragraph 1, the Commission shall evaluate separately the following amendments proposed by the Member States and decide on their approval within four months of their submission at the latest in accordance with the procedure referred to in Article 34(2) of Regulation (EU) No 228/2013:

- a the accession of a new outermost region;
- b the introduction into the general programme of new groups of products to be supported under the specific supply arrangements or of new measures to assist the local agricultural production; and
- c the increase of the unit level of support already approved for each existing measure by more than 50 % of the amount applicable at the time when the proposal for amendment is presented.

Without prejudice to the procedure set out in paragraph 1, Member States may submit the proposals for amendments provided for in this paragraph once per calendar year and per programme. The proposals for amendments referred to in this paragraph shall be received by the Commission no later than 31 July of the year prior to their application.

The amendments thus approved shall apply from 1 January of the year following that in which the proposal for an amendment was made or as from the date explicitly indicated in the approval decision.

3 Member States may make the following amendments without recourse to the procedure set out in paragraph 1, provided that the amendments are notified to the Commission:

- a in the case of forecast supply balances, changes in the individual level of aid up to 20 % or changes in the quantities of the products concerned covered by the supply balance and, consequently, the global amount of aid allocated to support each line of products;
- b as regards all measures, adjustments up to 20 % of the financial allocation for each individual measure, without prejudice of the financial ceilings provided for by Article 30 of Regulation (EU) No 228/2013, on condition that such adjustments are notified not later than 30 April of the year following the calendar year to which the amended financial allocation refers; and
- c changes following amendments to codes and descriptions laid down in Council Regulation (EEC) No 2658/87<sup>(12)</sup> used to identify the products benefiting from aid, as long as those amendments do not entail a change of the products themselves.

4 The amendments referred to in paragraph 3 shall not apply before the date on which they are received by the Commission. They shall be duly explained and justified and may be implemented only once per year except in the following cases:

- a *force majeure* or exceptional circumstances;
- b amendment of the quantities of products covered by the supply arrangements;

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- c changes following amendments to codes and descriptions laid down in Regulation (EEC) No 2658/87.
- 5 For the purposes of this Article the following definitions shall apply:
- a ‘measure’ means the grouping of aid schemes and actions necessary to achieve one or more objectives for the programme constituting a line for which a financial allocation is defined in the financing table referred to in Article 5(a) of Regulation (EU) No 228/2013;
  - b ‘group of products’ means all products sharing the first two digits of the CN code as provided for in Regulation (EEC) No 2658/87.
- 6 The notifications referred to in this Article shall be made in accordance with Regulation (EC) No 792/2009.

#### *Article 41*

#### **Reduction of advances**

Without prejudice to the general rules on budgetary discipline, where the information transmitted by the Member States to the Commission under Articles 38 and 39 is incomplete or the time limit for transmitting that information has not been complied with, the Commission may reduce advances on entry in the accounts of agricultural expenditure on a temporary and flat-rate basis.

#### *Article 42*

#### **Entry into force**

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

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

Done at Brussels, 20 February 2014.

*For the Commission*

*The President*

José Manuel BARROSO



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## ANNEX I

### Part A

Entries referred to in Article 2(3):

- *in Bulgarian*, one of the following entries:
  - „продукти за директна консумация“
  - „продукти за преработвателната и/или опаковъчната промишленост“
  - „продукти, предназначени за използване като производствени ресурси за селското стопанство“
  - „животни от рода на едрия рогат добитък, внасяни за угояване“
- *in Spanish*, one of the following entries:
  - «Productos destinados al consumo directo»
  - «Productos destinados a la industria de transformación o acondicionamiento»
  - «Productos destinados a ser utilizados como insumos agrarios»
  - «Animales importados de la especie bovina, destinados al engorde»
- *in Czech*, one of the following entries:
  - „produkty pro přímou spotřebu“
  - „produkty pro zpracovatelský a/nebo balicí průmysl“
  - „produkty určené pro použití jako zemědělské vstupy“
  - „dovezený skot pro výkrm“
- *in Danish*, one of the following entries:
  - »produkter til direkte konsum«
  - »produkter til forarbejdnings- og/eller emballeringsindustrien«
  - »produkter, der skal anvendes som rå- og hjælpestoffer«
  - »importeret kvæg til opfedning«
- *in German*, one of the following entries:
  - „Erzeugnisse für den direkten Verbrauch“
  - „Erzeugnisse für die Verarbeitungs- bzw. Verpackungsindustrie“
  - „zur Verwendung als landwirtschaftliche Betriebsstoffe bestimmte Erzeugnisse“
  - „zur Mast eingeführte Rinder“
- *in Estonian*, one of the following entries:
  - „otsetarbimiseks ettenähtud tooted“
  - „tooted töötlevale ja/või pakenditööstusele“
  - „põllumajanduslikuks tooraineks ettenähtud tooted“
  - „imporditud nuumveised“
- *in Greek*, one of the following entries:
  - «προϊόντα που προορίζονται για άμεση κατανάλωση»
  - «προϊόντα που προορίζονται για τις βιομηχανίες μεταποίησης ή/και συσκευασίας»
  - «προϊόντα που προορίζονται για χρήση ως γεωργικές εισροές»
  - «εισαγόμενα βοοειδή προς πάχυνση»
- *in English*, one of the following entries:
  - ‘products for direct consumption’

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- ‘products for the processing and/or packaging industry’
- ‘products intended for use as agricultural inputs’
- ‘bovine animals imported for fattening’
- *in French*, one of the following entries:
  - «produits destinés à la consommation directe»
  - «produits destinés aux industries de transformation et/ou de conditionnement»
  - «produits destinés à être utilisés comme intrants agricoles»
  - «animaux bovins pour l'engraissement importés»
- *in Croatian*, one of the following entries:
  - „proizvodi za izravnu potrošnju”
  - „proizvodi za prerađivačku industriju i/ili industriju ambalaže”
  - „proizvodi namijenjeni za uporabu kao faktori u poljoprivrednoj proizvodnji”
  - „životinje vrste goveda uvezene za tov”
- *in Italian*, one of the following entries:
  - «prodotti destinati al consumo diretto»
  - «prodotti destinati alle industrie di trasformazione e/o di condizionamento»
  - «prodotti destinati ad essere utilizzati come fattori di produzione agricoli»
  - «bovini destinati all’ingrasso importati»
- *in Latvian*, one of the following entries:
  - “tiešam patēriņam paredzēti produkti”
  - “produkti, kas paredzēti pārstrādei un/vai iesaiņošanai”
  - “produkti, kas ir lauksaimniecībā izmantojamās vielas”
  - “ievesti liellopi nobarošanai”
- *in Lithuanian*, one of the following entries:
  - „tiesiogiai vartoti skirti produktai“
  - „perdirbimo ir/arba pakavimo pramonei skirti produktai“
  - „produktai, skirti naudoti kaip žemės ūkio ištekliai“
  - „importuojami galvijai, skirti penėjimui“
- *in Hungarian*, one of the following entries:
  - „közvetlen fogyasztásra szánt termékek”
  - „a feldolgozó- és/vagy a csomagolóipar számára szánt termékek”
  - „mezőgazdasági inputanyagként felhasználandó termékek”
  - „importált, hizlalásra szánt szarvasmarhafélék”
- *in Maltese*, one of the following entries:
  - “prodotti maħsuba għall-konsum dirett”
  - “prodotti maħsuba għall-industriji tat-trasformazzjoni u/jew ta’ l-imballaġġ”
  - “prodotti maħsuba għall-użu agrikolu”
  - “bhejjem ta’ l-ifrat għat-tismin importati”
- *in Dutch*, one of the following entries:
  - „producten voor rechtstreekse consumptie”
  - „producten voor de verwerkende industrie en/of de verpakkingsindustrie”
  - „producten voor gebruik als landbouwproductiemiddel”
  - „ingevoerde mestrunderen”

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- *in Polish*, one of the following entries:
  - „produkty przeznaczone do bezpośredniego spożycia”
  - „produkty przeznaczone do przetworzenia i/lub opakowania”
  - „produkty przeznaczone do użycia jako nakłady rolnicze”
  - „bydło importowane przeznaczone do opasu”
- *in Portuguese*, one of the following entries:
  - «produtos destinados ao consumo directo»
  - «produtos destinados às indústrias de transformação e/ou de acondicionamento»
  - «produtos destinados a ser utilizados como factores de produção agrícola»
  - «bovinos de engorda importados»
- *in Romanian*, one of the following entries:
  - „produse destinate consumului direct”
  - „produse pentru industria prelucrătoare și/sau de ambalare”
  - „produse destinate a fi utilizate ca factori de producție agricolă”
  - „bovine importate pentru îngrășat”
- *in Slovak*, one of the following entries:
  - „výrobky určené na priamu spotrebu“
  - „výrobky určené pre spracovateľský a/alebo baliarenský priemysel“
  - „výrobky určené na použitie ako poľnohospodárske vstupy“
  - „dovezený hovädzí dobytok určený na výkrm“
- *in Slovene*, one of the following entries:
  - „proizvodi, namenjeni za neposredno prehrano“
  - „proizvodi, namenjeni predelovalni in/ali pakirni industriji“
  - „proizvodi, namenjeni za kmetijske vložke“
  - „uvoženo govedo za pitanje“
- *in Finnish*, one of the following entries:
  - ”suoraan kulutukseen tarkoitettuja tuotteita”
  - ”jalostus- ja/tai pakkausteollisuuteen tarkoitettuja tuotteita”
  - ”maatalouden tuotantopanoksiksi tarkoitettuja tuotteita”
  - ”tuotuja lihotukseen tarkoitettuja nautoja”
- *in Swedish*, one of the following entries:
  - ”produkter avsedda för direkt konsumtion”
  - ”produkter avsedda för bearbetning eller förpackning”
  - ”produkter avsedda att användas som insatsvaror i jordbruket”
  - ”importerade nötkreatur, avsedda för gödning”

## Part B

Entries referred to in Article 2(3) and Article 3(4):

- in Bulgarian : „освобождаване от вносни мита“ и „сертификат за използване в (име на най-отдалечения регион)“
- in Spanish : «Exención de los derechos de importación» y «Certificado destinado a ser utilizado en [nombre de la región ultraperiférica]»
- in Czech : „osvobození od dovozních cel“ a „osvědčení pro použití v [název nejvzdálenějšího regionu]“

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— in Danish	: »fritagelse for importtold« og »licensen skal anvendes i [fjernområdets navn]«
— in German	: „Befreiung von den Einfuhrzöllen“ und „zu verwenden in [Name der Region in äußerster Randlage]“
— in Estonian	: „imporditollimaksudest vabastatud” ja „[kus (äärepoolseima piirkonna nimi)] kasutamiseks ettenähtud litsents”
— in Greek	: «απαλλαγή από τους εισαγωγικούς δασμούς» και «πιστοποιητικό προς χρήση στην [όνομα της ιδιαίτερα απομακρυσμένης περιφέρειας]»
— in English	: ‘exemption from import duties’ and ‘certificate to be used in [name of the outermost region]’
— in French	: «exonération des droits à l’importation» et «certificat à utiliser dans [nom de la région ultrapériphérique]»
— in Croatian	: „izuzeće od uvoznih carina” i „potvrda koja se koristi u (ime najudaljenije regije)”
— in Italian	: «esenzione dai dazi all’importazione» e «titolo destinato a essere utilizzato in [nome della regione ultraperiferica]»
— in Latvian	: “atbrīvojums no ievadmitas nodokļa” un “sertifikāts jāizmanto [attālākā reģiona nosaukums]”
— in Lithuanian	: „atleidimas nuo importo muitų“ ir „sertifikatas, skirtas naudoti [atokiausio regiono pavadinimas]“
— in Hungarian	: „behozatali vám alóli mentesség” és „[a legkülső régió neve]-i felhasználásra szóló engedély”
— in Maltese	: “eżenzjoni tad-dazji fuq l-importazzjoni” u “ċertifikat għall-użi fi [isem ir-reġjun ultraperiferiku]”
— in Dutch	: „vrijstelling van invoerrechten” en „in [naam van het ultraperifere gebied] te gebruiken certificaat”
— in Polish	: „zwolnienie z należności przywozowych” i „świadcstwo stosowane w [nazwa danego regionu najbardziej oddalonego]”
— in Portuguese	: «isenção dos direitos de importação» e «certificado a utilizar em [nome da região ultraperiférica]»
— in Romanian	: „scutire de taxe vamale la import” și „certificat pentru utilizare în (numele regiunii ultraperiferice)”
— in Slovak	: „oslobodenie od dovozného cla“ a „osvedčenie určené na použitie v [názov najvzdialenejšieho regiónu]“
— in Slovene	: „oprostitev uvoznih dajatev“ in „dovoljenje se uporabi v [ime najbolj oddaljene regije]“
— in Finnish	: ”vapautettu tuontitulleista” ja ”(syrjäisimmän alueen nimi) käytettävä todistus”
— in Swedish	: ”tullbefrielse” och ”intyg som skall användas i [randområdets namn]”

### Part C

Entries referred to in Article 3(3):

— in Bulgarian	: „сертификат за освобождаване“
— in Spanish	: «Certificado de exención»
— in Czech	: „osvědčení o osvobození“
— in Danish	: »fritagelseslicens«
— in German	: „Freistellungsbescheinigung“
— in Estonian	: „vabastussertifikaat”
— in Greek	: «πιστοποιητικό απαλλαγής»
— in English	: ‘exemption certificate’
— in French	: «certificat d’exonération»

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- in Croatian : „potvrda o izuzeću”
- in Italian : «titolo di esenzione»
- in Latvian : “atbrīvojuma apliecība”
- in Lithuanian : „atleidimo nuo importo muitų sertifikatas“
- in Hungarian : „mentességi bizonyítvány”
- in Maltese : “ċertifikat ta’ eżenzjoni”
- in Dutch : „vrijstellingscertificaat”
- in Polish : „świadcstwo zwolnienia”
- in Portuguese : «certificado de isenção»
- in Romanian : „certificat de scutire”
- in Slovak : „osvedčenie o oslobodení od cla“
- in Slovene : „potrdilo o oprostitvi“
- in Finnish : ”vapautustodistus”
- in Swedish : ”intyg om tullbefrielse”

## Part D

Entries referred to in Article 3(4):

- *in Bulgarian*, one of the following entries:
  - „продукти за преработвателната и/или опаковъчната промишленост“
  - „продукти за директна консумация“
  - „продукти, предназначени за използване като производствени ресурси за селското стопанство“
- *in Spanish*, one of the following entries:
  - «Productos destinados a la industria de transformación o acondicionamiento»
  - «Productos destinados al consumo directo»
  - «Productos destinados a ser utilizados como insumos agrarios»
- *in Czech*, one of the following entries:
  - „produkty pro zpracovatelský a/nebo balicí průmysl“
  - „produkty pro přímou spotřebu“
  - „produkty určené pro použití jako zemědělské vstupy“
- *in Danish*, one of the following entries:
  - »produkter til forarbejdning- og/eller emballeringsindustrien«
  - »produkter til direkte konsum«
  - »produkter, der skal anvendes som rå- og hjælpestoffer«
- *in German*, one of the following entries:
  - „Erzeugnisse für die Verarbeitungs- bzw. Verpackungsindustrie“
  - „Erzeugnisse für den direkten Verbrauch“
  - „zur Verwendung als landwirtschaftliche Betriebsstoffe bestimmte Erzeugnisse“
- *in Estonian*, one of the following entries:
  - „tooted töötlevale ja/või pakenditööstusele”
  - „otsetarbimiseks ettenähtud tooted”
  - „põllumajanduslikuks tooraineks ettenähtud tooted”
- *in Greek*, one of the following entries:
  - «προϊόντα που προορίζονται για τις βιομηχανίες μεταποίησης ή/και συσκευασίας»

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- «προϊόντα που προορίζονται για άμεση κατανάλωση»
- «προϊόντα που προορίζονται για χρήση ως γεωργικές εισροές»
- *in English*, one of the following entries:
  - ‘products for the processing and/or packaging industry’
  - ‘products for direct consumption’
  - ‘products intended for use as agricultural inputs’
- *in French*, one of the following entries:
  - «produits destinés aux industries de transformation et/ou de conditionnement»
  - «produits destinés à la consommation directe»
  - «produits destinés à être utilisés comme intrants agricoles»
- *in Croatian*, one of the following entries:
  - „proizvodi za prerađivačku industriju i/ili industriju ambalaže”
  - „proizvodi za izravnu potrošnju”
  - „proizvodi namijenjeni za uporabu kao faktori u poljoprivrednoj proizvodnji”
- *in Italian*, one of the following entries:
  - «prodotti destinati alle industrie di trasformazione e/o di condizionamento»
  - «prodotti destinati al consumo diretto»
  - «prodotti destinati ad essere utilizzati come fattori di produzione agricoli»
- *in Latvian*, one of the following entries:
  - “produkti, kas paredzēti pārstrādei un/vai iesaiņošanai”
  - “tiešam patēriņam paredzēti produkti”
  - “produkti, kas ir lauksaimniecībā izmantojamās vielas”
- *in Lithuanian*, one of the following entries:
  - „perdirbimo ir/arba pakavimo pramonei skirti produktai“
  - „tiesiogiai vartoti skirti produktai“
  - „produktai, skirti naudoti kaip žemės ūkio išteklių“
- *in Hungarian*, one of the following entries:
  - „a feldolgozó- és/vagy a csomagolóipar számára szánt termékek”
  - „közvetlen fogyasztásra szánt termékek”
  - „mezőgazdasági inputanyagként felhasználandó termékek”
- *in Maltese*, one of the following entries:
  - “prodotti maħsuba għall-industriji tat-trasformazzjoni u/jew ta’ l-imbellaġġ”
  - “prodotti maħsuba għall-konsum dirett”
  - “prodotti maħsuba għall-użu agrikolu”
- *in Dutch*, one of the following entries:
  - „producten voor de verwerkende industrie en/of de verpakkingsindustrie”
  - „producten voor rechtstreekse consumptie”
  - „producten voor gebruik als landbouwproductiemiddel”
- *in Polish*, one of the following entries:
  - „produkty przeznaczone do przetworzenia i/lub opakowania”
  - „produkty przeznaczone do bezpośredniego spożycia”
  - „produkty przeznaczone do użycia jako nakłady rolnicze”
- *in Portuguese*, one of the following entries:

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- «produtos destinados às indústrias de transformação e/ou de acondicionamento»
- «produtos destinados ao consumo directo»
- «produtos destinados a ser utilizados como factores de produção agrícola»
- *in Romanian*, one of the following entries:
  - „produse pentru industria prelucrătoare și/sau de ambalare”
  - „produse destinate consumului direct”
  - „produse destinate a fi utilizate ca factori de producție agricolă”
- *in Slovak*, one of the following entries:
  - „výrobky určené pre spracovateľský a/alebo baliarenský priemysel“
  - „výrobky určené na priamu spotrebu“
  - „výrobky určené na použitie ako poľnohospodárske vstupy“
- *in Slovene*, one of the following entries:
  - „proizvodi, namenjeni predelovalni in/ali pakirni industriji“
  - „proizvodi, namenjeni za neposredno prehrano“
  - „proizvodi, namenjeni za kmetijske vložke“
- *in Finnish*, one of the following entries:
  - ”jalostus- ja/tai pakkausteollisuuteen tarkoitettuja tuotteita”
  - ”suoraan kulutukseen tarkoitettuja tuotteita”
  - ”maatalouden tuotantopanoksiksi tarkoitettuja tuotteita”
- *in Swedish*, one of the following entries:
  - ”produkter avsedda för bearbetning eller förpackning”
  - ”produkter avsedda för direkt konsumtion”
  - ”produkter avsedda att användas som insatsvaror i jordbruket”

## Part E

Entries referred to in Article 5(3):

- in Bulgarian : „сертификат за помощ“
- in Spanish : «Certificado de ayuda»
- in Czech : „osvědčení o podpoře“
- in Danish : »støttelicens«
- in German : „Beihilfebescheinigung“
- in Estonian : „toetussertifikaat”
- in Greek : «πιστοποιητικό ενίσχυσης»
- in English : ‘aid certificate’
- in French : «certificat aides»
- in Croatian : „potvrda o potpori”
- in Italian : «titolo di aiuto»
- in Latvian : “atbalsta sertifikāts”
- in Lithuanian : „pagalbos sertifikatas“
- in Hungarian : „támogatási bizonyítvány”
- in Maltese : “ċertifikat ta’ l-għajnuniet”
- in Dutch : „steuncertificaat”
- in Polish : „świadcstwo pomocy”
- in Portuguese : «certificado de ajuda»
- in Romanian : „certificat pentru ajutoare”
- in Slovak : „osvedčenie o pomoci“

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- in Slovene : „potrdilo o pomoči“
- in Finnish : ”tukitodistus”
- in Swedish : ”stödintyg”

## Part F

Entries referred to in Article 5(4):

- *in Bulgarian*, one of the following entries:
  - „продукти за преработвателната и/или опаковъчната промишленост“
  - „продукти за директна консумация“
  - „продукти, предназначени за използване като производствени ресурси за селското стопанство“\*
  - „живи животни за угояване“
- *in Spanish*, one of the following entries:
  - «Productos destinados a la industria de transformación o acondicionamiento»
  - «Productos destinados al consumo directo»
  - «Productos destinados a ser utilizados como insumos agrarios»\*
  - «Animales vivos destinados al engorde»
- *in Czech*, one of the following entries:
  - „produkty pro zpracovatelský a/nebo balicí průmysl“
  - „produkty pro přímou spotřebu“
  - „produkty určené pro použití jako zemědělské vstupy“\*
  - „živá zvířata pro výkrm“
- *in Danish*, one of the following entries:
  - »produkter til forarbejdnings- og/eller emballeringsindustrien«
  - »produkter til direkte konsum«
  - »produkter, der skal anvendes som rå- og hjælpestoffer«\*
  - »levende dyr til opfedning«
- *in German*, one of the following entries:
  - „Erzeugnisse für die Verarbeitungs- bzw. Verpackungsindustrie“
  - „Erzeugnisse für den direkten Verbrauch“
  - „zur Verwendung als landwirtschaftliche Betriebsstoffe bestimmte Erzeugnisse“\*
  - „zur Mast eingeführte lebende Tiere“
- *in Estonian*, one of the following entries:
  - „tooted töötlevale ja/või pakenditööstusele”
  - „otsetarbimiseks ettenähtud tooted”
  - „põllumajanduslikuks tooraineks ettenähtud tooted”\*
  - „imporditud nuumveised”
- *in Greek*, one of the following entries:
  - «προϊόντα που προορίζονται για τις βιομηχανίες μεταποίησης ή/και συσκευασίας»
  - «προϊόντα που προορίζονται για άμεση κατανάλωση»
  - «προϊόντα που προορίζονται για χρήση ως γεωργικές εισροές»\*
  - «ζώντα ζώα προς πάχυνση»



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- *in English*, one of the following entries:
  - ‘products for the processing and/or packaging industry’
  - ‘products for direct consumption’
  - ‘products intended for use as agricultural inputs’\*
  - ‘live animals for fattening’
- *in French*, one of the following entries:
  - «produits destinés aux industries de transformation et/ou de conditionnement»
  - «produits destinés à la consommation directe»
  - «produits destinés à être utilisés comme intrants agricoles»\*
  - «animaux vivants pour l'engraissement»
- *in Croatian*, one of the following entries:
  - „proizvodi za prerađivačku industriju i/ili industriju ambalaže”
  - „proizvodi za izravnu potrošnju”
  - „proizvodi namijenjeni za uporabu kao faktori u poljoprivrednoj proizvodnji”\*
  - „žive životinje za tov”
- *in Italian*, one of the following entries:
  - «prodotti destinati alle industrie di trasformazione e/o di condizionamento»
  - «prodotti destinati al consumo diretto»
  - «prodotti destinati ad essere utilizzati come fattori di produzione agricoli»\*
  - «bovini destinati all’ingrasso importati»
- *in Latvian*, one of the following entries:
  - “produkti, kas paredzēti pārstrādei un/vai iesaiņošanai”
  - “tiešam patēriņam paredzēti produkti”
  - “produkti, kas ir lauksaimniecībā izmantojamās vielas”\*
  - “dzīvi dzīvnieki nobarošanai”
- *in Lithuanian*, one of the following entries:
  - „perdirbimo ir/arba pakavimo pramonei skirti produktai“
  - „tiesiogiai vartoti skirti produktai“
  - „produktai, skirti naudoti kaip žemės ūkio ištekliai“\*
  - „gyvi penėjimui skirti galvijai“
- *in Hungarian*, one of the following entries:
  - „a feldolgozó- és/vagy a csomagolóipar számára szánt termékek”
  - „közvetlen fogyasztásra szánt termékek”
  - „mezőgazdasági inputanyagként felhasználandó termékek”\*
  - „hízlalásra szánt élőállatok”
- *in Maltese*, one of the following entries:
  - “prodotti maħsuba għall-industriji tat-trasformazzjoni u/jew ta’ l-imballaġġ”
  - “prodotti maħsuba għall-konsum dirett”
  - “prodotti maħsuba għall-użu agrikolu”\*
  - “bhejjem ħajjin għat-tismin”
- *in Dutch*, one of the following entries:
  - „producten voor de verwerkende industrie en/of de verpakkingsindustrie”
  - „producten voor rechtstreekse consumptie”
  - „producten voor gebruik als landbouwproductiemiddel”\*

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- „levende mestdieren”
- *in Polish*, one of the following entries:
  - „produkty przeznaczone do przetworzenia i/lub opakowania”
  - „produkty przeznaczone do bezpośredniego spożycia”
  - „produkty przeznaczone do użytku jako nakłady rolnicze”\*
  - „bydło importowane przeznaczone do opasu”
- *in Portuguese*, one of the following entries:
  - «produtos destinados às indústrias de transformação e/ou de acondicionamento»
  - «produtos destinados ao consumo directo»
  - «produtos destinados a ser utilizados como factores de produção agrícola»\*
  - «animais vivos para engorda»
- *in Romanian*, one of the following entries:
  - „produse pentru industria prelucrătoare și/sau de ambalare”
  - „produse destinate consumului direct”
  - „produse destinate a fi utilizate ca factori de producție agricolă”\*
  - „animale vii pentru îngrășat”
- *in Slovak*, one of the following entries:
  - „výrobky určené pre spracovateľský a/alebo baliarenský priemysel“
  - „výrobky určené na priamu spotrebu“
  - „výrobky určené na použitie ako poľnohospodárske vstupy“\*
  - „živé zvieratá určené na výkrm“
- *in Slovene*, one of the following entries:
  - „proizvodi, namenjeni predelovalni in/ali pakirni industriji“
  - „proizvodi, namenjeni za neposredno prehrano“
  - „proizvodi, namenjeni za kmetijske vložke“\*
  - „žive živali za pitanje“
- *in Finnish*, one of the following entries:
  - ”jalostus- ja/tai pakkausteollisuuteen tarkoitettuja tuotteita”
  - ”suoraan kulutukseen tarkoitettuja tuotteita”
  - ”maatalouden tuotantopanoksi tarkoitettuja tuotteita”\*
  - ”lihotukseen tarkoitettuja eläviä eläimiä”
- *in Swedish*, one of the following entries:
  - ”produkter avsedda för bearbetning eller förpackning”
  - ”produkter avsedda för direkt konsumtion”
  - ”produkter avsedda att användas som insatsvaror i jordbruket”\*
  - ”levande djur avsedda för gödning”

## Part G

Entries referred to in Article 5(4):

- in Bulgarian : „сертификат за използване в (име на най-отдалечения регион)“
- in Spanish : «Certificado destinado a ser utilizado en [nombre de la región ultraperiférica]»
- in Czech : „osvědčení pro použití v [název nejvzdálenějšího regionu]“
- in Danish : »licensen skal anvendes i [fjernområdets navn]«

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- in German : „Bescheinigung zu verwenden in [Name der Region in äußerster Randlage]“
- in Estonian : „[kus (äärepoolseima piirkonna nimi)] kasutamiseks ettenähtud litsents”
- in Greek : «πιστοποιητικό προς χρήση στην [όνομα της ιδιαίτερα απομακρυσμένης περιφέρειας]»
- in English : ‘certificate to be used in [name of the outermost region]’
- in French : «certificat à utiliser dans [nom de la région ultrapériphérique]»
- in Croatian : „potvrda koja se koristi u (ime najudaljenije regije)”
- in Italian : «titolo destinato a essere utilizzato in [nome della regione ultraperiferica]»
- in Latvian : “sertifikāts jāizmanto [attālākā reģiona nosaukums]”
- in Lithuanian : „sertifikatas, skirtas naudoti [atokiausio regiono pavadinimas]“
- in Hungarian : „[a legkülső régió neve]-i felhasználásra szóló bizonyítvány”
- in Maltese : “certifikat għall-użu fi [isem ir-reġjun ultraperiferiku]”
- in Dutch : „in [naam van het ultraperifere gebied] te gebruiken certificaat”
- in Polish : „świadectwo stosowane w [nazwa danego regionu najbardziej oddalonego]”
- in Portuguese : «certificado a utilizar em [nome da região ultraperiférica]»
- in Romanian : „certificat pentru utilizare în (numele regiunii ultraperiferice)”
- in Slovak : „osvedčenie určené na použitie v [názov najvzdialenejšieho regiónu]“
- in Slovene : „potrdilo za uporabo v [ime najbolj oddaljene regije]“
- in Finnish : ”(syrjäisimmän alueen nimi) käytettävä todistus”
- in Swedish : ”intyg som skall användas i [randområdets namn]”

## Part H

Entries referred to in Article 13(2):

- in Bulgarian : „стоки, изнасяни съгласно член 14, параграф 1, първа алинея от Регламент (ЕО) № 228/2013“
- in Spanish : «Mercancía exportada en virtud del artículo 14, apartado 1, párrafo primero, del Reglamento (UE) n° 228/2013»
- in Czech : „zboží vyvážené podle čl. 14 odst. 1 prvního pododstavce nařízení (EU) č. 228/2013“
- in Danish : »Vare eksporteret i henhold til artikel 14, stk. 1, første afsnit, i forordning (EU) nr. 228/2013«
- in German : „Ausgeführte Ware gemäß Artikel 14 Absatz 1 Unterabsatz 1 der Verordnung (EU) Nr. 228/2013“
- in Estonian : „määruse (EL) nr 228/2013 artikli 14 lõike 1 esimese lõigu alusel eksporditav kaup”
- in Greek : «εμπόρευμα εξαγόμενο δυνάμει του άρθρου 14 παράγραφος 1, πρώτο εδάφιο, του κανονισμού (ΕΕ) αριθ. 228/2013»
- in English : ‘goods exported under the first subparagraph of Article 14(1) of Regulation (EU) No 228/2013’
- in French : «marchandise exportée en vertu de l'article 14, paragraphe 1, premier alinéa, du règlement (UE) n° 228/2013»
- in Croatian : „roba izvezena u skladu s člankom 14. stavkom 1. prvim podstavkom Uredbe (EU) br. 228/2013”
- in Italian : «merce esportata in virtù dell'articolo 14, paragrafo 1, primo comma, del regolamento (UE) n. 228/2013»

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- in Latvian : “prece, ko eksportē saskaņā ar Regulas (ES) Nr. 228/2013 14. panta 1. punkta pirmās daļas noteikumiem”
- in Lithuanian : „pagal Reglamento (ES) Nr. 228/2013 14 straipsnio 1 dalies pirmą punktą eksportuojama prekė“
- in Hungarian : „a 228/2013/EU rendelet 14. cikke (1) bekezdésének első albekezdése szerint exportált termék”
- in Maltese : “merkanzija esportata skond l-Artikolu 14, paragrafu 1, l-ewwel inċiż, tar-Regolament (UE) Nru 228/2013”
- in Dutch : „op grond van artikel 14, lid 1, eerste alinea, van Verordening (EU) nr. 228/2013 uitgevoerde goederen”
- in Polish : „towar wywieziony zgodnie z art. 14 ust. 1 akapit pierwszy rozporządzenia (UE) nr 228/2013”
- in Portuguese : «mercadoria exportada nos termos do n.º 1, primeiro parágrafo, do artigo 14.º do Regulamento (UE) n.º 228/2013»
- in Romanian : „mărfuri exportate în conformitate cu articolul 14 alineatul (1) primul paragraf din Regulamentul (UE) nr. 228/2013”
- in Slovak : „tovar vyvezený podľa článku 14 ods. 1 prvý pododsek nariadenia (EU) č. 228/2013“
- in Slovene : „blago, izvoženo v skladu s prvim pododstavkom člena 14(1) Uredbe (EU) št. 228/2013“
- in Finnish : ”Asetuksen (EU) N:o 228/2013 14 artiklan 1 kohdan ensimmäisen alakohdan nojalla viety tavara”
- in Swedish : ”vara som exporterats i enlighet med artikel 14.1 första stycket i förordning (EU) nr 228/2013”

## Part I

Entries referred to in Article 15(3):

- in Bulgarian : „стоки, изнасяни съгласно член 14, параграф 2 от Регламент (ЕС) № 228/2013“
- in Spanish : «Mercancía exportada en virtud del artículo 14, apartado 2, del Reglamento (UE) n° 228/2013»
- in Czech : „zboží vyvážené podle čl. 14 odst. 2 nařízení (EU) č. 228/2013“
- in Danish : »Vare eksporteret i henhold til artikel 14, stk. 2, i forordning (EU) nr. 228/2013«
- in German : „Ausgeführte Ware gemäß Artikel 14 Absatz 2 der Verordnung (EU) Nr. 228/2013“
- in Estonian : „määruse (EL) nr 228/2013 artikli 14 lõike 2 alusel eksporditav kaup”
- in Greek : «εμπόρευμα εξαγόμενο δυνάμει του άρθρου 14 παράγραφος 2 του κανονισμού (ΕΕ) αριθ. 228/2013»
- in English : ‘goods exported under Article 14(2) of Regulation (EU) No 228/2013’
- in French : «marchandise exportée en vertu de l'article 14, paragraphe 2, du règlement (UE) n° 228/2013»
- in Croatian : „roba izvezena u skladu s člankom 14. stavkom 2. Uredbe (EU) br. 228/2013”
- in Italian : «merce esportata in virtù dell'articolo 14, paragrafo 2, del regolamento (UE) n. 228/2013»
- in Latvian : “prece, ko eksportē saskaņā ar Regulas (ES) Nr. 228/2013 14. panta 2. punkta noteikumiem”
- in Lithuanian : „pagal Reglamento (ES) Nr. 228/2013 14 straipsnio 2 dalį eksportuojama prekė“

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- in Hungarian : „a 228/2013/EU rendelet 14. cikkének (2) bekezdése szerint exportált termék”
- in Maltese : “merkanzija esportata skond l-Artikolu 14, paragrafu 2, tar-Regolament (UE) Nru 228/2013”
- in Dutch : „op grond van artikel 14, lid 2, van Verordening (EU) nr. 228/2013 uitgeoefende goederen”
- in Polish : „towar wywieziony zgodnie z art. 14 ust. 2 rozporządzenia (UE) nr 228/2013”
- in Portuguese : «mercadoria exportada nos termos do n.º 2 do artigo 14.º do Regulamento (UE) n.º 228/2013»
- in Romanian : „mărfuri exportate în conformitate cu articolul 14 alineatul (2) din Regulamentul (UE) nr. 228/2013”
- in Slovak : „tovar vyvezený podľa článku 14 ods. 2 nariadenia (EÚ) č. 228/2013“
- in Slovene : „blago, izvoženo v skladu s členom 14(2) Uredbe (EU) št. 228/2013“
- in Finnish : ”Asetuksen (EU) No 228/2013 14 artiklan 2 kohdan nojalla viety tavara”
- in Swedish : ”vara som exporteras i enlighet med artikel 14.2 i förordning (EU) nr 228/2013”

## Part J

Entries referred to in Article 35(1), first subparagraph:

- in Bulgarian : „продукт, предназначен за производството на тютюневи изделия“
- in Spanish : «Producto destinado a la industria de fabricación de labores de tabaco»
- in Czech : „produkt pro zpracovatelský průmysl tabákových výrobků“
- in Danish : »produkt til tobaksvareindustrien«
- in German : „Erzeugnis zur Herstellung von Tabakwaren“
- in Estonian : „tubakatoode valmistamiseks ettenähtud toode”
- in Greek : «προϊόν που προορίζεται για τις καπνοβιομηχανίες»
- in English : ‘product intended for industries manufacturing tobacco products’
- in French : «produit destiné aux industries de manufacture de produits de tabac»
- in Croatian : „proizvod namijenjen industriji za proizvodnju duhanskih proizvoda”
- in Italian : «prodotto destinato alla manifattura di tabacchi»
- in Latvian : „produkts paredzēts tabakas izstrādājumu ražošanas nozarēm”
- in Lithuanian : „produktas, skirtas tabako gaminių gamybos pramonei“
- in Hungarian : „a dohánytermékeket előállító iparnak szánt termékek”
- in Maltese : “prodott maħsub għall-industriji tal-manifattura tal-prodotti tat-tabakk”
- in Dutch : „product bestemd voor bedrijven waar tabaksproducten worden vervaardigd”
- in Polish : „towar przeznaczony dla przemysłu tytoniowego”
- in Portuguese : «produto destinado às indústrias de manufactura de produtos de tabaco»
- in Romanian : „produs destinat industriilor care fabrică produse din tutun”
- in Slovak : „výrobok určený pre výrobný priemysel tabákových výrobkov“
- in Slovene : „proizvodi, namenjeni industriji za proizvodnjo tobačnih izdelkov“
- in Finnish : ”tupakkatuotteiden valmistukseen tarkoitettu tuote”
- in Swedish : ”produkt avsedd för framställning av tobaksprodukter”

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## ANNEX II

**Maximum quantities of processed products which can be exported  
or dispatched annually from the French overseas departments  
in the context of regional trade or traditional consignments**

## RÉUNION

[Quantity in kilograms (or litres*)]		
CN code	To the Union	To third countries
1101 00	—	3 580 000
1104 23	—	33 500
1512 19 90	—	*250 000
2309 90	391 500	7 985 000

## MARTINIQUE

[Quantity in kilograms (or litres*)]		
CN code	To the Union	To third countries
0403 10	77 500	3 500
1101 00	33 000	166 500
2309 90	—	102 000

## GUADELOUPE

[Quantity in kilograms (or litres*)]		
CN code	To the Union	To third countries
1101 00	55 500	64 000
2309 90	508 000	408 500

## ANNEX III

**Maximum quantities of processed products which can be  
exported or dispatched annually from the Azores and Madeira  
in the context of regional trade and traditional consignments**

## AZORES

[Quantity in kilograms (or litres*)]		
CN code	To the Union	To third countries
1701 99	2 109 000	
1905 90 45	—	34 000

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2203 00	—	*35 000
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#### MADEIRA

[Quantity in kilograms (or litres\*)]

CN code	To the Union	To third countries
1101 00	3 000	—
1102 20	13 000	—
1701 99	28 000	—
1704 10 1704 90	871 500	67 500
1902 19	468 000	94 000
1905	116 500	—
2009	*13 500	—
2202 10 2202 90	*752 500	*42 500
2203 00	*592 000	*591 500
2208	*25 000	*31 000
2301 10 2301 20	386 000	—

#### ANNEX IV

MAXIMUM QUANTITIES OF PROCESSED PRODUCTS WHICH CAN BE EXPORTED OR DISPATCHED ANNUALLY FROM THE CANARY ISLANDS IN THE CONTEXT OF TRADITIONAL EXPORTS AND CONSIGNMENTS

[Quantity in kilograms (or litres\*)]

CN code	To the Union	To third countries
0210 11	78 500	4 000
0210 12	3 500	1 500
0210 19	23 500	17 500
0402 10	26 500	—
0402 21	76 000	18 000
0402 29	153 000	—
0402 91	10 000	—
0402 99	47 000	16 500
0403 10	179 000	21 500

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0403 90	1 927 500	28 000
0405	2 500	35 000
0406 10	38 000	2 500
0406 30	67 500	—
0406 40	—	2 000
0406 90	290 500	157 500
0811 90	10 000	—
0812 90	23 500	—
0901 21 0901 22	62 000	30 000
1101 00	46 000	193 500
1102 20	25 000	784 500
1102 90	3 000	17 000
1104 19	—	1 500
1105	10 000	8 500
1108 12	—	74 000
1208 10	—	17 000
1302 13	5 000	—
1507 90	6 000	1 784 000
1517 10	8 500	43 000
1517 90	608 500	53 500
1518 00	2 609 000	—
1601 00	81 500	57 000
1602	50 500	128 000
1604 11	6 000	—
1604 12	2 500	9 000
1604 13	30 500	9 000
1604 14	63 000	55 000
1604 15	27 000	8 000
1604 16	6 500	—
1604 19	24 000	22 000
1604 20	65 500	6 500
1604 31	2 000	—
1702 90	156 000	—



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1704 10	14 500	4 000
1704 90	432 500	214 000
1803 10	7 500	—
1803 20	30 000	2 000
1806 10	16 000	102 000
1806 20	21 500	7 500
1806 31	9 500	14 500
1806 32	181 000	45 500
1806 90	262 500	95 500
1901 10	12 500	—
1901 20	854 000	19 000
1901 90	2 639 500	1 732 500
1902	8 500	156 000
1904 10	6 500	1 016 500
1904 20	3 500	15 500
1904 90	—	4 500
1905 20	50 000	—
1905 31	614 000	731 000
1905 32	86 500	95 500
1905 40	5 500	—
1905 90	160 500	51 500
2002 10	—	5 000
2002 90	29 500	48 000
2005 10	30 500	10 000
2205 20	12 000	4 500
2005 40	7 500	1 500
2005 51	3 000	45 500
2005 59	24 500	8 000
2005 60	453 000	17 500
2005 70	58 500	37 000
2005 80	13 000	10 000
2005 91 2005 99	53 500	64 000
2006 00	2 000	2 500

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2007	16 500	37 500
2008	124 000	64 000
2009	389 500	639 500
2101 11 2101 12	4 000	9 500
2101 20	—	2 000
2102 10	9 000	11 000
2103 10	6 500	6 000
2103 20	29 500	10 000
2103 30	2 500	12 500
2103 90	132 500	23 500
2104	23 500	12 500
2105 00	3 945 500	568 000
2106 10	27 000	6 000
2106 90	295 500	73 500
2202 10	*275 500	*83 500
2202 90	*2 900 000	*399 500
2203 00	*753 000	*3 244 000
2204 30	*4 000	—
2205 10	*22 500	*13 000
2205 90	*7 500	*3 000
2206 00	*11 000	*31 500
2208 40	*6 983 000	*8 500
2208 50	*650 500	*4 500
2208 70	*548 500	*13 000
2208 90	*24 500	*4 500
2209 00	*4 000	*9 000
2301 20	831 500	193 500
2302 30	3 759 000	—
2306 30	12 500	—
2306 90	109 500	—
2309 10	49 500	2 500
2309 90	72 500	129 500

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## ANNEX V

### Maximum quantities of processed products which can be exported annually from the Canary Islands in the context of regional trade

[Quantity in kilograms (or litres*)]	
CN code	To third countries
0402 21	4 000
0403 10	100 000
0405 10	1 000
1101 00	200 000
1507 90	3 300 000
1704 90	50 000
1806 10	200 000
1806 31	15 000
1806 32	1 000
1806 90	50 000
1901 20	10 000
1901 90	600 000
1902 11	3 000
1902 19	50 000
1902 20	1 000
1902 30	1 000
1905 31	200 000
1905 32	25 000
2009 19	10 000
2009 31	1 000
2009 41	4 000
2009 71	4 000
2009 89	35 000
2009 90	60 000
2103 20	10 000
2105 00	400 000
2106 10	1 000
2202 90	200 000
2302	300 000

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## ANNEX VI

### **Third countries to which processed products are exported from the French overseas departments in the context of regional trade**

Réunion : Mauritius, Madagascar and Comoros  
 Martinique : Lesser Antilles<sup>(13)</sup>  
 Guadeloupe : Lesser Antilles  
 French Guiana : Brazil, Surinam and Guyana

### **Third countries to which processed products are exported from the Azores and Madeira in the context of regional trade**

Morocco, Cape Verde, Guinea-Bissau, United States of America, Canada, Venezuela, South Africa, Angola and Mozambique

### **Third countries to which processed products are exported from the Canary Islands in the context of regional trade**

Mauritania, Senegal, Equatorial Guinea, Cape Verde and Morocco

## ANNEX VII

### **Coefficients of equivalence for products exempt from customs duties on direct importation into the Canary Islands**

<b>CN code</b>	<b>Description of goods</b>	<b>Coefficient of equivalence</b>
2401 10	Unmanufactured tobacco, not stemmed/stripped	0,72
2401 20	Unmanufactured tobacco, stemmed/stripped	1,0
2401 30 00	Tobacco refuse	0,28
ex 2402 10 00	Unfinished cigars without wrapping	1,05
ex 2403 19 90	Cigarette rag (finished mixtures of tobacco for the manufacture of cigarettes, cigars, cheroots and cigarillos)	1,05
2403 91 00	Homogenised or reconstituted tobacco	1,05
ex 2403 99 90	Expanded tobacco	1,05

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## ANNEX VIII

### Performance Indicators

- Objective : ***To guarantee the supply to the outermost regions of products essential for human consumption or for processing and as agricultural inputs:***
- Indicator 1 : Level of coverage (in %) of the Specific Supply Arrangements over the total supply needs of the outermost regions for certain products/groups of products included in the forecast supply balance.
- Objective : ***To ensure a fair price level for products essential for human consumption or for animal feed:***
- Indicator 2 : Comparison of prices for the consumer in the outermost regions of certain products/groups of products covered under the Specific Supply Arrangements with prices of similar products in their Member States.
- Objective : ***To encourage local agriculture production in view of the self-supply of the outermost regions and of maintaining/developing export-oriented productions:***
- Indicator 3 : Level of coverage (in %) of the local needs by certain significant products produced locally.
- Objective : ***To maintain/develop local agricultural production:***
- Indicator 4a : Evolution of the Utilised Agricultural Area (UAA) in the outermost regions and in their Member States.
- Indicator 4b : Evolution of the livestock in Livestock Units (LU) in the outermost regions and in their Member States.
- Indicator 4c : Evolution of quantities of certain local agricultural products in the outermost regions.
- Indicator 4d : Evolution of the quantities of certain products processed in the outermost regions from local products.
- Indicator 4e : Evolution of employment in the agricultural sector in the outermost regions and in their Member States.

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- (1) [OJ L 78, 20.3.2013, p. 23.](#)
- (2) Council Regulation (EC) No 247/2006 of 30 January 2006 laying down specific measures for agriculture in the outermost regions of the Union ([OJ L 42, 14.2.2006, p. 1.](#)).
- (3) Commission Regulation (EC) No 793/2006 of 12 April 2006 laying down certain detailed rules for applying Council Regulation (EC) 247/2006 laying down specific measures for agriculture in the outermost regions of the Union ([OJ L 145, 31.5.2006, p. 1.](#)).
- (4) Commission Delegated Regulation (EU) No 179/2014 of 6 November 2013 supplementing Regulation (EU) No 228/2013 of the European Parliament and of the Council with regard to the register of operators, the amount of aid for the marketing of products outside the region, the logo, the exemption from import duties for certain bovine animals and the financing of certain measures relating to specific measures for agriculture in the outermost regions of the Union (see page 3 of this Official Journal).
- (5) 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 ([OJ L 114, 26.4.2008, p. 3.](#)).
- (6) Commission Regulation (EC) No 612/2009 of 7 July 2009 laying down common detailed rules for the application of the system of export refunds on agricultural products ([OJ L 186, 17.7.2009, p. 1.](#)).
- (7) Commission Regulation (EC) No 792/2009 of 31 August 2009 laying down detailed rules for the Member States' notification to the Commission of information and documents in implementation of the common organisation of the markets, the direct payments' regime, the promotion of agricultural products and the regimes applicable to the outermost regions and the smaller Aegean islands ([OJ L 228, 1.9.2009, p. 3.](#)).
- (8) 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 ([OJ L 253, 11.10.1993, p. 1.](#)).
- (9) Commission Regulation (EC) No 1276/2008 of 17 December 2008 on the monitoring by physical checks of exports of agricultural products receiving refunds or other amounts ([OJ L 339, 18.12.2008, p. 53.](#)).
- (10) Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ([OJ L 347, 20.12.2013, p. 549.](#)).
- (11) Commission Regulation (EC) No 1122/2009 of 30 November 2009 laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards cross-compliance, modulation and the integrated administration and control system, under the direct support schemes for farmers provided for that Regulation, as well as for the implementation of Council Regulation (EC) No 1234/2007 as regards cross-compliance under the support scheme provided for the wine sector ([OJ L 316, 2.12.2009, p. 65.](#)).
- (12) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ([OJ L 256, 7.9.1987, p. 1.](#)).
- (13) Lesser Antilles: Virgin Islands, Saint Kitts and Nevis, Antigua and Barbuda, Dominica, Saint Lucia, Saint Vincent and the Grenadines, Barbados, Trinidad and Tobago, Sint Maarten, Anguilla.

**Status:**

Point in time view as at 20/02/2014.

**Changes to legislation:**

Commission Implementing Regulation (EU) No 180/2014 is up to date with all changes known to be in force on or before 09 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.