

Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009

CHAPTER III

EXPORTS

SECTION I

Export Refunds

Article 22

Eligible goods and products

1 Where non-Annex I goods are exported, the agricultural products listed in points (i), (ii), (iii), (v) and (vii) of Article 196(1)(a) of Regulation (EU) No 1308/2013 which have been used in the manufacturing of those non-Annex I goods shall qualify for export refunds pursuant to Article 196 of that Regulation, as set out in Annex II to this Regulation, and Article 196(1) (b), (2) and (3) of Regulation (EU) No 1308/2013 shall apply.

2 The export refunds referred to in paragraph 1 shall not be granted in respect of the following:

- a imported non-Annex I goods which are considered to be in free circulation in accordance with Article 29 TFEU and which are re-exported;
- b imported non-Annex I goods which are considered to be in free circulation in accordance with Article 29 TFEU and which are exported after processing or incorporated in other non-Annex I goods;
- c imported cereals, rice, milk and milk products or eggs which are considered to be in free circulation in accordance with Article 29 TFEU and which are exported after processing or incorporated in non-Annex I goods.

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) No 510/2014 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 28 Sch. 1 Pt. 2](#)
- Art. 22(2) words substituted by [S.I. 2019/828 reg. 31](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Signature omitted by [S.I. 2019/828 reg. 38](#)
- Art. 8(d) word substituted by [S.I. 2019/1402 reg. 7\(2\)\(b\)](#)
- Art. 9(g) omitted by [S.I. 2019/1402 reg. 7\(3\)\(b\)](#)
- Art. 26(f) words substituted by [S.I. 2019/1402 reg. 7\(4\)\(b\)](#)
- Art. 26(f) words substituted in earlier amending provision [S.I. 2019/1402, reg. 7\(4\)\(b\)](#) by [S.I. 2020/1452 reg. 7\(4\)\(a\)](#)
- Art. 27(i) words substituted by [S.I. 2019/1402 reg. 7\(5\)\(b\)](#)
- Art. 27(i) words substituted in earlier amending provision [S.I. 2019/1402, reg. 7\(5\)\(b\)](#) by [S.I. 2020/1452 reg. 7\(4\)\(b\)](#)
- Art. 32(1)(g) omitted by [S.I. 2019/1402 reg. 7\(7\)\(a\)\(ii\)](#)
- Art. 34(2)(b) word substituted by [S.I. 2019/1402 reg. 7\(9\)\(b\)](#)
- Art. 36(a) words substituted by [S.I. 2019/1402 reg. 7\(11\)\(b\)](#)
- Art. 36(b) words substituted by [S.I. 2019/1402 reg. 7\(11\)\(c\)](#)