

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 27

Implementing powers

The Commission shall, where necessary, adopt implementing acts, concerning:

- (a) the application of the refund rates where the characteristics of the components of the products referred to in point (c) of this Article and of the non-Annex I goods need to be taken into account when calculating the export refunds;
- (b) the calculation of the export refunds for:
 - (i) basic products;
 - (ii) products derived from the processing of basic products;
 - (iii) products assimilated to the products referred to in point (i) or (ii);
- (c) the assimilation of the products referred to in point (b)(ii) and (iii), which are listed in points (i), (ii), (iii), (v) and (vii) of Article 196(1)(a) of Regulation (EU) No 1308/2013, and which are not listed in Annex III to this Regulation, to basic products;
- (d) the determination, for each of the basic products, of the reference quantity that serves as a basis for the determination of export refunds, on the basis of the quantity of the product actually used in the manufacturing of the goods exported or on a fixed basis, as set out in Annex II;
- (e) the application for, the issuing of and the management of certificates referred to in Article 25;
- (f) the treatment of disappearances of products and quantity losses during the manufacturing process and the treatment of by-products;
- (g) the procedure for declaring and the evidence needed to prove the composition of the exported non-Annex I goods necessary for the implementation of the export refund system;
- (h) the simplified evidence needed to prove arrival at destination, in the case of refunds differentiated according to destination;

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. (See end of Document for details) [View outstanding changes](#)

- (i) the application of horizontal provisions on export refunds for agricultural products adopted pursuant to Article 203 of Regulation (EU) No 1308/2013 to export refunds for non-Annex I goods;

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 28 Sch. 1 Pt. 2](#)
- Art. 27 words omitted by [S.I. 2019/1402 reg. 7\(5\)\(c\)](#)
- Art. 27 words substituted by [S.I. 2019/1402 reg. 7\(5\)\(a\)](#)

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\(11\)\(c\)](#)