

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 II

#### *Refund Certificates*

##### *Article 29*

#### **Applicable refund rates**

- 1 The rate of the refund to be applied shall be that which applies on the day on which the export declaration for the non-Annex I goods is accepted by the customs authorities, unless an application has been made in accordance with paragraph 2 for the refund rate to be fixed in advance.
- 2 An application for the fixing in advance of the rate of refund may be submitted at the time of the application for a refund certificate, on the day on which the refund certificate is granted or at any time after that day but before the end of the validity period of the refund certificate.
- 3 The rate shall be fixed in advance at the rate applicable on the day of the application for advance fixing. The refund rates that have been fixed in advance shall apply from that day on to all the refund rates covered by the refund certificate.
- 4 Export refunds on non-Annex I goods shall be granted on the basis of:
  - a the refund rates to be applied in accordance with paragraph 1 for the basic products incorporated in those non-Annex I goods where the refund rates have not been fixed in advance; or
  - b the refund rates, fixed in advance in accordance with paragraph 3, for the basic products incorporated in those 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](#)

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