

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 II **U.K.**

### IMPORTS OF PROCESSED AGRICULTURAL PRODUCTS

#### SECTION I **U.K.**

##### *General Provisions For Imports*

##### Subsection I **U.K.**

##### *import duties on processed agricultural products*

##### Article 3 **U.K.**

##### **Components of import duties**

1 For processed agricultural products listed in Table 1 of Annex I, the import duties fixed in the Common Customs Tariff shall consist of an agricultural component which is not part of an ad valorem duty and a non-agricultural component which is an ad valorem duty.

2 For processed agricultural products listed in Table 2 of Annex I, the import duties fixed in the Common Customs Tariff shall consist of an ad valorem duty and an agricultural component which is part of the ad valorem duty. Where, for processed agricultural products listed in Table 2 of Annex I, no ad valorem duty exists, the agricultural component for such products shall be deemed to be a part of the specific duty on those products.

##### Article 4 **U.K.**

##### **Maximum rate of import duty**

1 Where a maximum rate of duty is to be applied, the calculation method for determining that maximum rate of duty shall be fixed in the Common Customs Tariff pursuant to Article 31 TFEU.

2 Where, for processed agricultural products listed in Table 1 of Annex I, the maximum rate of duty consists of an additional duty on sugar and flour, the calculation method for determining that additional duty shall be fixed in the Common Customs Tariff pursuant to Article 31 TFEU.

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Article 5 **U.K.**

**Additional import duties intended to prevent or counteract adverse effects on the Union market**

1 The Commission may adopt implementing acts, determining the processed agricultural products listed in Annex IV to which, when imported subject to the rate of duty laid down in the Common Customs Tariff, an additional import duty is to apply. Those implementing acts shall only be adopted in order to prevent or counteract adverse effects on the Union market which may result from such imports and if:

- a the imports are made at a price below the level notified by the Union to the WTO ('the trigger price'); or
- b the volume of imports in any year exceeds a certain level ('the trigger volume').

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

2 Additional import duties shall not be imposed in accordance with paragraph 1 where the imports are unlikely to disturb the Union market, or where the effects of such additional import duties would, in view of the intended objective, be disproportionate.

3 For the purposes of paragraph 1(a), import prices shall be determined on the basis of the c.i.f. import prices of the consignment under consideration.

C.i.f. import prices shall be checked against the representative prices for the product on the world market or on the Union import market for that product.

The representative prices shall be determined at regular intervals on the basis of data collected under the Community surveillance system established pursuant to Article 308d of Commission Regulation (EEC) No 2454/1993<sup>(1)</sup>.

4 The trigger volume shall be based on market access opportunities defined as imports as a percentage of the corresponding domestic consumption during the three years preceding the year in which the adverse effects referred to in paragraph 1 arise or seem likely to arise.

5 The Commission may adopt implementing acts containing measures necessary for the application of this Article, in particular those concerning the time limits for proving the import price and for submitting documentary evidence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

6 The Commission may adopt implementing acts without applying the procedure referred to in Article 44(2) or (3), as regards the products identified in accordance with paragraph 1:

- a fixing the representative prices and trigger volumes for the purposes of applying additional import duties;
- b fixing the level of the additional import duties in accordance with the rules set out in international agreements concluded or provisionally applied by the Union in accordance with the TFEU.

7 The Commission shall publish the trigger prices referred to in paragraph 1(a) in the *Official Journal of the European Union*.

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## Subsection II **U.K.**

### **import of ovalbumin and lactalbumin**

#### Article 6 **U.K.**

##### **Imports licences for ovalbumin and lactalbumin**

1 The import for release into free circulation of ovalbumin and lactalbumin may be made subject to presentation of an import licence, where such licence is necessary for the management of the markets concerned and, in particular, for the monitoring of trade in those products.

2 Without prejudice to measures taken in accordance with Article 14, Member States shall issue the import licences referred to in paragraph 1 to any applicant established in the Union, irrespective of that applicant's place of establishment, unless an act adopted in accordance with Article 43(2) TFEU provides otherwise.

3 The import licences referred to in paragraph 1 shall be valid throughout the Union.

4 The issuing of the import licences referred to in paragraph 1 and the release into free circulation of the goods covered by the licence may be made subject to requirements as to the origin and provenance of the products concerned and to the presentation of a document issued by a third country or an entity that certifies, inter alia, the origin, the provenance, the authenticity and the quality characteristics of the products.

#### Article 7 **U.K.**

##### **Security in respect of import licences**

1 The issuing of the import licences referred to in Article 6 may be made subject to the lodging of a security guaranteeing that the economic operator will import the products within the period of validity of the import licence.

2 The security shall be forfeited in whole or in part if the products are not imported within the period of validity of the import licence.

3 However, the security shall not be forfeited if the products were not imported within that period due to force majeure or if the quantity which was not imported within that period is within the level of tolerance.

#### Article 8 **U.K.**

##### **Delegated powers**

The Commission shall be empowered to adopt delegated acts, in accordance with Article 42, concerning:

- (a) rules making the import of ovalbumin and lactalbumin for release into free circulation subject to presentation of an import licence;
- (b) rules on the rights and obligations deriving from the import licence and its legal effects;

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- (c) the cases in which a tolerance applies as regards compliance with the obligation to import the quantity mentioned in the licence or in which the origin is to be indicated in the licence;
- (d) rules on the issuing of the import licence or rules making the release into free circulation of the goods covered by the licence subject to the presentation of a document issued by a third country or an entity certifying, inter alia, the origin, the provenance, the authenticity and the quality characteristics of the products;
- (e) rules on the transfer of the import licence or restrictions on such transfer;
- (f) the cases in which the presentation of an import licence is not required;
- (g) rules making the issuing of the import licences referred to in Article 6 subject to the lodging of a security.

Article 9 **U.K.**

**Implementing powers**

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

- (a) the format and the content of the import licence;
- (b) the submission of applications for import licences, the issuing of those licences and their use;
- (c) the period of validity of the import licence, the amount of security to be lodged and the procedure for lodging it;
- (d) the evidence needed to prove that the requirements for the use of import licences have been fulfilled;
- (e) the level of tolerance as regards compliance with the obligation to import the quantity mentioned in the import licence;
- (f) the issuing of replacement import licences and duplicate import licences;
- (g) the treatment of import licences by Member States and the exchange of information needed for the management of the system, including the procedures relating to the specific administrative assistance between Member States.

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

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## SECTION II **U.K.**

### **Preferential Trade**

#### Subsection I **U.K.**

#### **reduction of import duties**

##### Article 10 **U.K.**

#### **Reduction and phasing out of agricultural components, ad valorem duties and additional duties**

1 Where an international agreement concluded or provisionally applied by the Union in accordance with the TFEU:

- a provides for a reduction or consecutive reductions leading to a phasing out of import duties for processed agricultural products; and
- b sets out the products eligible for these reductions, the quantities of goods, the value of any quotas to which these reductions apply, the method of calculating such quantities or values or the factors determining the reduction in the agricultural component, in the additional duties on sugar and flour, or in the ad valorem duty,

the agricultural component, the additional duties on sugar and flour, or the ad valorem duty may be subject to the reduction or consecutive reductions leading to a phasing out that are provided for in the case of import duties for processed agricultural products.

For the purpose of this Article, the agricultural component may also include the agricultural element as referred to in point B 1 of Section I of Part One of Annex I to Regulation (EEC) No 2658/87 and laid down in Table 2 of Annex 1 to Section I of Part Three of Annex I to that Regulation.

2 Where an international agreement concluded or provisionally applied by the Union in accordance with the TFEU provides for a reduction or phasing out of the agricultural components with regard to the products listed in Table 2 of Annex I to this Regulation, the duty consisting of the agricultural component, which is part of the ad valorem duty, shall be replaced by a non-ad valorem agricultural component.

##### Article 11 **U.K.**

#### **Quantities actually used or considered to have been used**

1 The reductions or phasing out of agricultural components or of additional duties on sugar and flour in accordance with Article 10(1) shall be determined on the basis of the following:

- a the quantities of the agricultural products listed in Annex V which have been actually used or are considered to have been used in the manufacturing of the processed agricultural product;
- b the duties that apply to the agricultural products referred to in point (a) and which are used for calculating the reduced agricultural component and additional duties on sugar and flour in the case of certain preferential trade arrangements.

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2 The agricultural products which are to be considered to have been used in the manufacture of the processed agricultural product shall be selected, from agricultural products actually used in the manufacture of the processed agricultural product, on the basis of their importance in international trade and of the extent to which their price levels are representative of the price levels of all the other agricultural products used in the manufacture of that processed agricultural product.

3 The quantities of agricultural products listed in Annex V and actually used, shall be converted to equivalent quantities of the specific agricultural products considered to have been used.

#### Article 12 U.K.

##### **Delegated powers**

The Commission shall be empowered to adopt delegated acts, in accordance with Article 42, concerning:

- (a) the establishment of a list of those agricultural products listed in Annex V which are to be considered to have been used in the manufacture of the processed agricultural products on the basis of the selection criteria laid down in Article 11(2);
- (b) the establishment of the equivalent quantities and the rules for the conversion provided for in Article 11(3);
- (c) the elements necessary for the calculation of the reduced agricultural component and the reduced additional duties on sugar and flour and the establishing of the methods of that calculation;
- (d) the negligible amounts for which the reduced agricultural components and additional duties on sugar and flour shall be fixed at zero.

#### Article 13 U.K.

##### **Implementing powers**

1 The Commission shall, where appropriate, adopt implementing acts, containing measures to implement international agreements concluded or provisionally applied by the Union in accordance with the TFEU concerning the calculation of import duties for processed agricultural products which are subject to reduction in accordance with Article 10(1) and (2) of this Regulation.

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

- 2 The Commission may, where necessary, adopt implementing acts laying down:
- a the fixed quantities of the agricultural products, referred to in Article 12(a), which are considered to have been used in the manufacturing of the processed agricultural products;
  - b the quantities of the agricultural products, referred to in Article 12(a), which are considered to have been used in the manufacturing of the processed agricultural products, for each possible composition of those processed agricultural products for which fixed quantities of the specific agricultural products cannot be established in accordance with point (a) of this subparagraph;

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c documentary requirements.

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

3 The Commission may adopt implementing acts, without applying the procedure referred to in Article 44(2) or (3), fixing, in accordance with the rules set out in an international agreement concluded or provisionally applied by the Union in accordance with the TFEU and those rules adopted pursuant to paragraph 1 of this Article, the level of the import duty to be applied.

## Subsection II **U.K.**

### *tariff quotas and special treatment of imports by third countries*

#### Article 14 **U.K.**

#### **Opening and management of tariff quotas**

1 Tariff quotas for the import of processed agricultural products and of agricultural products referred to in the second paragraph of Article 1, for their release into free circulation in the Union, resulting from international agreements concluded or provisionally applied by the Union in accordance with the TFEU shall be opened and managed by the Commission in accordance with Articles 15 and 16.

2 The tariff quotas referred to in paragraph 1 shall be managed in a manner which avoids any discrimination between operators and which gives due weight to the supply requirements of the Union market and the need to preserve the equilibrium of that market.

3 The tariff quotas referred to in paragraph 1 shall be managed by applying one of the following methods, another appropriate method, or a combination of any of them:

- a a method of allocation based on the chronological order of the submission of applications ('first come, first served principle');
- b a method of allocation of quotas in proportion to the quantities requested in the applications ('simultaneous examination method');
- c a method of allocation based on traditional trade patterns ('traditional/newcomers method').

#### Article 15 **U.K.**

#### **Delegated powers**

1 The Commission shall be empowered to adopt delegated acts, in accordance with Article 42, concerning:

- a the conditions and eligibility requirements that an operator is required to fulfil in order to submit an application within the tariff quota set out in an international agreement, as referred to in Article 14(1);
- b the rules on the transfer of rights between operators and, where necessary, the limitations on that transfer within the management of the tariff quota, set out in an international agreement, as referred to in Article 14(1);

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- c the provisions making the participation in the tariff quota set out in an international agreement, as referred to in Article 14(1), subject to the presentation of an import licence and to the lodging of a security;
- d the specific characteristics, the requirements or the restrictions applicable to the tariff quota set out in the international agreement, as referred to in Article 14(1).

2 The Commission shall be empowered to adopt delegated acts, in accordance with Article 42, requiring the competent authorities of Member States, on request and after carrying out appropriate checks, to issue a document certifying that a product fulfils the conditions for benefitting from special treatment on importation into a third country.

#### Article 16 U.K.

#### Implementing powers

- 1 The Commission shall adopt implementing acts, laying down:
- a the annual tariff quotas, which shall, if necessary, be suitably phased in over the year, and the method of administration to be used;
  - b procedures for the application of the specific provisions laid down in the international agreement or legal act adopting the import or export regime, in particular those concerning:
    - (i) guarantees covering the nature, provenance and origin of the product;
    - (ii) the recognition of any document used to verify the guarantees referred to in point (i);
    - (iii) the presentation of a document issued by the exporting country;
    - (iv) the destination and use of the products;
  - c the period of validity of the import licences to be presented in accordance with Article 15(1)(c);
  - d the procedure for lodging a security in accordance with Article 15(1)(c), and its amount;
  - e the use of import licences to be presented in accordance with Article 15(1)(c) and where necessary, specific measures relating, in particular, to the conditions under which applications for importation shall be submitted and authorisation granted within the tariff quota;
  - f documentary requirements;
  - g necessary measures concerning the content, form, issuing and use of the document referred to in Article 15(2).

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

- 2 The Commission shall adopt implementing acts, without applying the procedure referred to in Article 44(2) or (3):
- a managing the process guaranteeing that the quantities available within the tariff quota are not exceeded, in particular by fixing an allocation coefficient to each application when the available quantities are reached, rejecting pending applications and, where necessary, suspending the submission of applications;
  - b reallocating unused quantities of the tariff quota.



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### SECTION III **U.K.**

#### **Safeguard Measures**

##### Article 17 **U.K.**

#### **Safeguard measures**

1 The Commission shall, subject to paragraph 3 of this Article, adopt implementing acts containing safeguard measures against imports of processed agricultural products into the Union. In order to ensure the uniformity of the common commercial policy, those implementing acts shall be consistent with Regulations (EC) No 260/2009 and (EC) No 625/2009. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

2 Save as otherwise provided for in any other legal act of the European Parliament and the Council and any other legal act of the Council, the Commission shall, subject to paragraph 3 of this Article, adopt implementing acts containing safeguard measures against imports of processed agricultural products into the Union provided for in international agreements concluded or provisionally applied by the Union in accordance with the TFEU. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

3 The Commission may take the measures referred to in paragraphs 1 and 2 at the request of a Member State or on its own initiative.

Where the Commission receives a request from a Member State for the adoption of the implementing acts referred to in paragraphs 1 or 2, or both, it shall adopt implementing acts containing its decision thereon within five working days following receipt of the request. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

4 On duly justified imperative grounds of urgency, relating to the safeguard measures provided for in paragraphs 1 and 2, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 44(3).

5 If the Commission wishes to revoke or to amend safeguard measures adopted pursuant to paragraphs 1 to 4, it shall adopt implementing acts in order to do so. Those implementing acts shall be adopted in accordance with Article 44(2), except where there are duly justified imperative grounds of urgency, in which case those implementing acts shall be adopted in accordance with Article 44(3).

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## SECTION IV **U.K.**

### ***Inward Processing***

#### Subsection I **U.K.**

#### ***inward processing without examination of the economic conditions***

#### Article 18 **U.K.**

#### **Inward processing of agricultural products without examination of the economic conditions**

1 Where non-Annex I goods are obtained from agricultural products listed in Annex III to this Regulation under inward processing, the economic conditions referred to in Article 117(c) of Regulation (EEC) No 2913/92 shall be deemed to have been fulfilled on presentation of an inward processing certificate for those agricultural products.

2 Inward processing certificates shall be issued for agricultural products used in the manufacturing of the non-Annex I goods within the limits of quantities determined by the Commission.

Those quantities shall be determined by balancing, on the one hand, the compulsory budgetary limits for export refunds for non-Annex I goods and, on the other hand, the expected expenditure requirements for export refunds for non-Annex I goods, and in particular, by taking account of:

- a the estimated volume of exports of the non-Annex I goods concerned;
- b the Union market and world market situation of the relevant basic products, where applicable;
- c economic and regulatory factors.

The quantities shall be reviewed at regular intervals in order to take account of developments in economic and regulatory factors.

3 Member States shall issue the inward processing certificates referred to in paragraph 1 to any applicant for a certificate who is established in the Union, irrespective of that applicant's place of establishment.

Inward processing certificates shall be valid throughout the Union.

#### Article 19 **U.K.**

#### **Delegated powers**

The Commission shall be empowered to adopt delegated acts in accordance with Article 42 concerning:

- (a) a list of those agricultural products used in the manufacturing of non-Annex I goods, for which inward processing certificates may be issued;
- (b) the rights derived from the inward processing certificate and its legal effects;
- (c) the transfer of rights derived from inward processing certificates between operators;

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- (d) the rules necessary for the reliability and the efficiency of the inward processing certificate system, concerning the authenticity of the certificate, its transfer or restrictions on its transfer.

Article 20 **U.K.**

**Implementing powers**

- 1 The Commission shall, where necessary, adopt implementing acts, concerning:
- a the determination, pursuant to Article 18(2), of the quantity of agricultural products for which inward processing certificates may be issued;
  - b the format and the content of applications for inward processing certificates;
  - c the format, the content and the period of validity of the inward processing certificates;
  - d the documents required and the procedure for lodging applications and for issuing inward processing certificates;
  - e the management of the inward processing certificates by the Member States;
  - f the procedures relating to administrative assistance between Member States;

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

- 2 Where quantities that exceed those determined in accordance with paragraph 1(a), are applied for, the Commission may adopt implementing acts, without applying the procedure referred to in Article 44(2) or (3), limiting the quantities in respect of which inward processing certificates may be issued, rejecting quantities applied for in respect of inward processing certificates and suspending the lodging of applications for inward processing certificates for the product concerned.

Subsection II **U.K.**

**suspension of inward processing arrangements**

Article 21 **U.K.**

**Suspension of inward processing arrangements for ovalbumin and lactalbumin**

- 1 Where the Union market is disturbed or is liable to be disturbed by inward processing arrangements, the Commission may, at the request of a Member State or on its own initiative, adopt implementing acts, fully or partially suspending the use of inward processing arrangements for ovalbumin and lactalbumin. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2)

Where the Commission receives a request from a Member State for the adoption of the implementing acts referred to in the first subparagraph, it shall adopt implementing acts, containing its decision thereon within five working days following the receipt of the request. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

- 2 On duly justified imperative grounds of urgency, the Commission shall adopt immediately applicable implementing acts relating to suspension referred to in paragraph 1 in accordance with the procedure referred to in Article 44(3).

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- (1) 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](#)).

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