

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

IMPORTS OF PROCESSED AGRICULTURAL PRODUCTS

SECTION II

Preferential Trade

Subsection I

reduction of import duties

Article 10

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.

Status: Point in time view as at 31/12/2020.

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)

Article 11

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.

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

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

Implementing powers

1 The Commission shall, where appropriate, adopt implementing acts, containing measures to implement international agreements concluded or provisionally applied by the

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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;
 - 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.

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