

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 IV

Inward Processing

Subsection I

inward processing without examination of the economic conditions

Article 18

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.

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

Article 19

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;
- (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

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.

Changes to legislation:

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