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

# 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

#### THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 43(2) and Article 207(2) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national Parliaments,

Having regard to the opinion of the European Economic and Social Committee<sup>(1)</sup>,

Acting in accordance with the ordinary legislative procedure<sup>(2)</sup>,

Whereas:

- (1) Council Regulation (EC) No 1216/2009<sup>(3)</sup> and Council Regulation (EC) No 614/2009<sup>(4)</sup> need to be adapted as a consequence of the entry into force of the Lisbon Treaty, and in particular its introduction of a distinction between delegated and implementing acts. Further adaptations are needed to improve the clarity and transparency of the existing texts.
- (2) Until 31 December 2013, the main instrument of the common agricultural policy ('the CAP') for which the Treaty on the Functioning of the European Union (TFEU) provides was Council Regulation (EC) No 1234/2007<sup>(5)</sup>.
- (3) In the framework of the reform of the CAP, Regulation (EC) No 1234/2007 was replaced, with effect from 1 January 2014, by Regulation (EU) No 1308/2013 of the European Parliament and of the Council<sup>(6)</sup>. Regulations (EC) No 1216/2009 and (EC) No 614/2009 should be adapted to take account of that Regulation in order to maintain the coherence of the trade arrangements with third countries, on the one hand, for agricultural products, and, on the other hand, for goods resulting from the processing of agricultural products.
- (4) Certain agricultural products are used for manufacturing both processed agricultural products and goods not listed in Annex I to the TFEU. It is necessary to take measures both under the CAP and under the common commercial policy in order to take account of the impact which trade in such products and goods has on the achievement of the

objectives of Article 39 TFEU and of the effects which measures adopted to implement Article 43 TFEU have on the economic position of those products and goods, given the differences between the cost of procuring agricultural products in the Union and on the world market.

- (5) In order to take account of the different situations of agriculture and the food industry in the Union, a distinction is drawn, in the Union, between agricultural products listed in Annex I to the TFEU and processed agricultural products not listed in that Annex. The same distinction may not be drawn in certain third countries with which the Union concludes agreements. Provision should therefore be made for extending the general rules applicable to processed agricultural products not listed in Annex I to the TFEU to certain agricultural products listed in that Annex where an international agreement provides for the assimilation of those two types of products.
- (6) Where reference is made in this Regulation to international agreements concluded or provisionally applied by the Union in accordance with the TFEU, it is Article 218 TFEU which is being referred to.
- (7) In order to prevent or counteract the adverse effects which imports of certain processed agricultural products could have on the Union market and on the efficiency of the CAP, it should be possible to subject imports of such products to payment of an additional duty if certain conditions are fulfilled.
- (8) Ovalbumin and lactalbumin are processed agricultural products which are not included in Annex I to the TFEU. For reasons of harmonisation and simplification, the common system of trade for ovalbumin and lactalbumin laid down in Regulation (EC) No 614/2009 should be integrated in the trade arrangements applicable to certain goods resulting from the processing of agricultural products. In view of the fact that eggs can, to a large extent, be substituted by ovalbumin and, to a certain extent, by lactalbumin, the trade arrangements for ovalbumin and lactalbumin should correspond to those established for eggs.
- (9) Without prejudice to specific provisions concerning preferential trade arrangements under Regulation (EU) No 978/2012 of the European Parliament and of the Council<sup>(7)</sup> as well as other autonomous trade arrangements of the Union, it is necessary to lay down the main rules governing the trade arrangements applicable to processed agricultural products and non-Annex I goods resulting from the processing of agricultural products. It is also necessary to provide for the fixing of reduced import duties and tariff quotas and the granting of export refunds in accordance with those main rules. Those rules and provisions should take account of the constraints on import duties and export subsidies arising from the commitments accepted by the Union under the WTO agreements and bilateral agreements.
- (10) Due to the close links between the markets for ovalbumin and lactalbumin and the market for eggs, it should be possible to require the presentation of an import licence for imports of ovalbumin and lactalbumin and suspend the inward processing arrangements for ovalbumin and lactalbumin where the Union market for those products or the market for eggs is disturbed or is liable to be disturbed by inward processing arrangements of ovalbumin and lactalbumin. It should be possible to make the issuing of import licences

for ovalbumin and lactalbumin, and their release into free circulation covered by a licence, subject to requirements as to their origin, provenance, authenticity and quality characteristics.

- (11)In order to take into account the evolution of trade and market developments, the needs of the markets for ovalbumin and lactalbumin or the market for eggs and the results of the monitoring of the imports of ovalbumin and lactalbumin, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of rules making the import of ovalbumin and lactalbumin for release into free circulation subject to the presentation of an import licence, rules on the rights and obligations deriving from that import licence and its legal effects, the cases in which a tolerance applies as regards the obligation mentioned in the licence, rules making the issuing of an import licence and the release into free circulation 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, rules on the transfer of the import licences or restrictions on that transfer, the cases where the presentation of an import licence is not required and the cases where the lodging of the security guaranteeing that the products are imported within the period of validity of the licence is or is not required.
- (12) Certain processed agricultural products not listed in Annex I to the TFEU are obtained using agricultural products subject to the CAP. The duties applied to imports of those processed agricultural products should counterbalance the difference between the world market prices and the prices on the Union market for the agricultural products used in their production while ensuring the competitiveness of the processing industry concerned.
- (13) Under certain international agreements, the reduction or the phasing out of import duties for processed agricultural products is granted in respect of the agricultural component, the additional duties on sugar and flour and the ad valorem duty, within the framework of the commercial policy of the Union. It should be possible for those reductions to be established by reference to the agricultural components applicable to non-preferential trade.
- (14) The agricultural component of the import duty should counterbalance the difference between prices for the agricultural products used in the production of the processed agricultural products in question on the world market and on the Union market. Therefore, it is necessary to maintain a close link between the calculation of the agricultural component of the import duty applicable to processed agricultural products and that applicable to agricultural products imported in an unaltered state.
- (15) In order to implement the international agreements providing for the reduction or phasing out of import duties on processed agricultural products on the basis of specific agricultural products used or considered to have been used in the manufacturing of the processed agricultural products, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the establishment of a list of those agricultural products which are to be considered to have been used in the manufacture of the processed agricultural products, the establishment of the

equivalent quantities and the rules for the conversion of other agricultural products to equivalent quantities of the specific agricultural products considered to have been used, the elements necessary for the calculation of the reduced agricultural component and the reduced additional duties and the methods of that calculation, and the negligible amounts for which the reduced agricultural components and the additional duties on sugar and flour are to be fixed at zero.

- (16) It is possible for import tariff concessions to be granted for unlimited quantities of the goods concerned or to be granted for limited quantities falling under a tariff quota. Where, under certain international agreements, tariff concessions are granted within tariff quotas, the quotas should be opened and managed by the Commission. For practical reasons, it is essential that the management of the non-agricultural part of the import duties of the goods for which tariff preferences have been agreed are subject to the same rules as the management of the agricultural component.
- (17) Due to the close links between the markets for ovalbumin and lactalbumin and the market for eggs, tariff quotas for ovalbumin and lactalbumin should be opened and managed in the same way as those for eggs under Regulation (EU) No 1308/2013. Where necessary, the method of management should take account of the supply needs of the Union market and of the need to preserve its equilibrium and should be based on methods used in the past, taking into account the rights arising under the WTO agreements.
- (18) In order to ensure equitable market access for operators and equal treatment of operators, to take account of the supply requirements of the Union market and to preserve the equilibrium of that market, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the conditions to be fulfilled in order to submit an application within the tariff quota and the rules on the transfer of rights within the tariff quota, the making of participation in the tariff quota subject to the lodging of a security and the specific characteristics, requirements or restrictions applicable to the tariff quotas.
- (19) In order to ensure that it is possible for exported products to benefit from special treatment on importation into a third country under certain conditions, pursuant to international agreements concluded by the Union in accordance with the TFEU, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of rules requiring the competent authorities of Member States to issue, on request and after appropriate checks, a document certifying that the conditions are met for products which, if exported, may benefit from a special treatment on importation into a third country if certain conditions are complied with.
- (20) It is possible that demand by the processing industries for agricultural raw materials cannot be covered completely by Union raw materials under competitive conditions. Council Regulation (EEC) No 2913/92<sup>(8)</sup> admits such goods under the inward processing arrangements subject to the fulfilment of the economic conditions defined by Commission Regulation (EEC) No 2454/93<sup>(9)</sup>. Regulation (EEC) No 2913/1992 is to be replaced by Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>(10)</sup>, but only with effect from 1 June 2016. It is therefore appropriate to

make reference to Regulation (EEC) No 2913/1992 in this Regulation, in particular in view of the fact that in the future, references to Regulation (EEC) No 2913/1992 are to be considered as references to Regulation (EU) No 952/2013. In clearly defined circumstances, economic conditions should be considered to be fulfilled for the admission of certain quantities of agricultural products under the inward processing arrangements. Those quantities should be determined on the basis of a supply balance. Fair access to the quantities available, equal treatment of operators and clarity should be assured by a system of inward processing certificates issued by Member States.

- (21) In order to ensure the prudent and efficient management of the inward processing arrangements, taking account of the situation on the Union market for the commodities concerned and of the needs and practices of the processing industries, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of the list of those agricultural products for which inward processing certificates may be issued, the rights derived from the inward processing certificates and its legal effects, the transfer of rights between operators and the rules necessary for the reliability and the efficiency of the inward processing certificate system as regards the authenticity of the certificate, its transfer or restrictions on that transfer.
- (22) Arrangements should be made for granting export refunds, within the limit set by the Union's WTO commitments, on certain agricultural products used in the manufacturing of goods not listed in Annex I to the TFEU in order not to penalise producers of those goods in view of the prices at which they are obliged to procure their supplies as a result of the CAP. Those refunds should only cover the difference between the price of an agricultural product on the Union market and on the world market. Those arrangements should therefore be established as part of the trade arrangements for certain goods resulting from the processing of agricultural products.
- (23) The list of non-Annex I goods qualifying for export refunds should be established taking account of the impact of the difference between the prices of the agricultural products used in their production on the Union market and on the world market and the need to counterbalance this difference in whole or in part in order to facilitate the exportation of the agricultural products used in the non-Annex I goods concerned.
- (24) It is necessary to ensure that no export refund is granted for imported non-Annex I goods released into free circulation which are re-exported, exported after processing or incorporated in other non-Annex I goods. As regards imported cereals, rice, milk and milk products or eggs released into free circulation it is necessary to ensure that no refund is granted where the goods are exported after processing or incorporated in non-Annex I goods.
- (25) The export refund rates for agricultural products exported in the form of non-Annex I goods should be fixed in accordance with the same rules and practical arrangements and in accordance with the same procedure as the export refund rates for agricultural products exported in the unaltered state pursuant to Regulation (EU) No 1308/2013 and Council Regulation (EU) No 1370/2013<sup>(11)</sup>.
- (26) Given, on the one hand, the close relationship between non-Annex I goods and the agricultural products which are used in the manufacturing of those non-Annex I goods

and, on the other hand, the differences between those goods and products, it is necessary to provide for the application of the horizontal provisions on export refunds, laid down in Regulation (EU) No 1308/2013, to non-Annex I goods.

- (27) In order to take account of the specific manufacturing processes and trading requirements of non-Annex I goods incorporating certain agricultural products, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission concerning rules on the characteristics of the non-Annex I goods to be exported and of the agricultural products used for their manufacture, rules on the determination of the export refunds for certain agricultural products exported after processing into non-Annex I goods, rules on the evidence needed to prove the composition of the exported non-Annex I goods, rules requiring a declaration of the use of certain imported agricultural products, rules on the assimilation of agricultural products to basic products and on the determination of the reference quantity of each of the basic products to non-Annex I goods.
- (28) Compliance with the export limits arising from international agreements concluded or provisionally applied by the Union in accordance with the TFEU should be ensured through the issuing of refund certificates for the reference periods laid down in the agreements, taking into account the annual amount provided for in respect of small exporters.
- (29) Export refunds should be granted up to the total amount available, depending on the particular situation of trade in non-Annex I goods. The system of refund certificates should facilitate the efficient management of the amounts of refunds.
- (30) Provision should be made for refund certificates issued by Member States to be valid throughout the Union and for their issuing to be subject to the lodging of a security guaranteeing that the operator will apply for refunds. Rules should be laid down for refunds under the advance fixing system to be granted for all the applicable refund rates and for the lodging and release of securities.
- (31) In order to monitor the expenditure on export refunds and the implementation of the refund certificate system, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of rules on the rights and obligations deriving from the refund certificates, rules on their transfer or restrictions on that transfer, the cases and situations where the presentation of a refund certificate or the lodging of a security is not required and the tolerance within which the obligation to apply for refunds does not apply.
- (32) When taking account of the impact of targeted measures relating to export refunds consideration should be given to undertakings processing agricultural products in general and the situation of small and medium-sized enterprises in particular. In view of the specific needs of small exporters, a global amount should be allocated to them for each budget year, and they should be exempted from the requirement to submit refund certificates under the export refund arrangements.

## (33) Where pursuant to Regulation (EU) No 1308/2013 measures with regard to the export of an agricultural product are adopted and the export of non-Annex I goods with a high content of the agricultural product is likely to hinder the achievement of the objectives of those measures, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of providing for equivalent measures to be taken with regard to exports of those non-Annex I goods, while complying with any obligations resulting from international agreements.

- (34) Under certain international agreements, the Union may limit import duties and amounts payable in respect of exports in order to counterbalance, in whole or in part, differences in the price of agricultural products used in the production of the processed agricultural products or the non-Annex I goods in question. For those processed agricultural products and non-Annex I goods, it is necessary to lay down that those amounts are to be determined jointly as a part of the overall duty and are to counterbalance the differences between the prices of the agricultural products that have to be taken into account on the market of the country or the region concerned and the Union market.
- (35) Since the composition of processed agricultural products and non-Annex I goods may be relevant for the right application of the trade arrangements laid down in this Regulation, it should be possible to establish their composition using qualitative and quantitative analyses.
- (36) In order to implement international agreements concluded by the Union and ensure clarity and coherence with amendments to Council Regulation (EEC) No 2658/87<sup>(12)</sup>, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of supplementing and amending certain non-essential elements of this Regulation and its Annexes for those purposes.
- (37) Provision should be made for Member States to provide the Commission and each other with the information necessary for the implementation of the trade arrangements for processed agricultural products and non-Annex I goods.
- (38) In order to ensure the integrity of information systems and the authenticity and legibility of documents and associated data transmitted, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of defining the nature and type of the information to be notified, the categories of data to be processed, the maximum retention periods and the purpose of processing, the access rights to the information or information systems and the conditions of publication of this information.
- (39) Union law concerning the protection of individuals with regard to the processing of personal data and concerning the free movement of such data, in particular Directive 95/46/EC of the European Parliament and of the Council<sup>(13)</sup> and Regulation (EC) No 45/2001 of the European Parliament and of the Council<sup>(14)</sup> is applicable.
- (40) In order to avoid unnecessary administrative burdens for operators and national authorities the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of setting a threshold below which amounts are not to be levied or granted in respect of import duties, additional import duties, reduced

import duties, export refunds and amounts to be levied or payable when offsetting a jointly established price.

- (41) Given the close relationship between non-Annex I goods and the agricultural products which are used in the manufacturing of those non-Annex I goods, it is necessary to provide for the application mutatis mutandis of horizontal provisions on securities, checks, verification, scrutiny and penalties laid down in and adopted on the basis of Regulation (EU) No 1306/2013 of the European Parliament and of the Council<sup>(15)</sup> to non-Annex I goods.
- (42) In order to ensure the application of horizontal rules adopted on the basis of Regulation (EU) No 1306/2013 to import licences and tariff quotas for processed agricultural products and to export refunds and refund certificates for non-Annex I goods, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of rules adapting, as necessary, the horizontal provisions on securities, checks, verification, scrutiny and penalties adopted on the basis of that Regulation.
- (43) When adopting delegated acts in accordance with Article 290 TFEU, it is of particular importance that the Commission carry out appropriate consultations during its preparatory work prior to adopting delegated acts, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council.
- (44) In order to ensure uniform conditions for the implementation of this Regulation as regards imports, implementing powers should be conferred on the Commission in respect of measures determining the processed agricultural products to which additional import duties should apply in order to prevent or counteract adverse effects on the Union market, measures for the application of those additional import duties as regards time limits for proving the import price, for the submission of documentary evidence, and for determining the level of the additional import duties, measures fixing the representative prices and trigger volumes for the purposes of applying additional import duties, measures on the format and the content of the import licence for ovalbumin and lactalbumin, on the submission of applications and the issuing and use of those import licences, on their period of validity, on the procedure for lodging a security in respect of those licences and its amount, on the evidence needed to prove that the requirements for the use of those licences have been fulfilled, on the level of tolerance as regards compliance with the obligation to import the quantity mentioned in the import licence, and on the issuing of replacement and duplicate import licences, measures on the treatment of import licences by the Member States, as well as on the exchange of information needed for the management of the system of import licences for ovalbumin and lactalbumin, including the procedures relating to specific administrative assistance between Member States, to the calculation of import duties and to the fixing of the level of import duties for processed agricultural products in the implementation of international arrangements.

- (45) In order to ensure uniform conditions for the implementation of this Regulation as regards imports, implementing powers should also be conferred on the Commission in respect of measures laying down fixed quantities of agricultural products considered to have been used in the manufacturing of the processed agricultural products for the purposes of the reduction or phasing out of import duties applicable in preferential trade and establishing the appropriate documentary requirements, the annual tariff quotas and the method of administration to be used for the import of processed agricultural products and certain agricultural products in accordance with the Union's international commitments, procedures for the application of specific provisions laid down in international agreements or acts adopting the import or export regime in particular on the guarantees covering the nature, provenance and origin of the product, recognition of the document used for verifying these guarantees, the presentation of a document issued by the exporting country and on the destination and use of the products, measures laying down the period of validity of import licences, the procedure for lodging a security and its amount, the use of those import licences and, where necessary, the specific measures relating to, in particular, the conditions under which applications for import are to be submitted and authorisation granted within the tariff quota and the appropriate documentary requirements.
- (46)In order to ensure uniform conditions for the implementation of this Regulation as regards imports and inward processing arrangements, implementing powers should also be conferred on the Commission in respect of measures to manage the process guaranteeing that the quantities available within the tariff quotas are not exceeded, and measures to reallocate unused quantities of the tariff quota, safeguard measures against imports into the Union in accordance with Council Regulations (EC) No 260/2009<sup>(16)</sup> and (EC) No 625/2009<sup>(17)</sup> or safeguard measures provided for in international agreements, measures concerning the quantity of agricultural products for which inward processing certificates may be issued, measures on the implementation of the inward processing certificate system as regards required documents and procedures for lodging applications and issuing inward processing certificates, measures on the management of the inward processing certificates by the Member States, the procedures relating to administrative assistance between the Member States, measures limiting the quantities for which inward processing certificates may be issued, rejecting quantities applied for in respect of those certificates and suspending the lodging of applications for inward processing certificates where large quantities are applied for, and measures suspending the use of processing or inward processing arrangements for ovalbumin and lactalbumin.
- (47) In order to ensure uniform conditions for the implementation of this Regulation as regards exports, implementing powers should be conferred on the Commission in respect of measures on the application of refund rates, on the calculation of the export refunds, on the assimilation of certain products to basic products and the determination of the reference quantity of basic products, on the application for, the issuing of and the management of certificates for the export of certain non-Annex I goods to certain destinations when provided for in an international agreement concluded or provisionally applied by the Union in accordance with the TFEU and on the treatment

of disappearances of products and quantity losses during the manufacturing process and the treatment of by-products.

- (48) In order to ensure uniform conditions for the implementation of this Regulation as regards exports, implementing powers should also be conferred on the Commission in respect of measures defining the procedures 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, the simplified evidence needed to prove arrival at destination in the case of differentiated refunds, measures on the application of horizontal provisions on export refunds for non-Annex I goods, measures on the implementation of the export refund certificate system as regards the submission, the format and the content of the application for the refund certificate, the format, the content and the period of validity of the refund certificate, the procedure for lodging applications and issuing refund certificates and for their use, the procedure for lodging a security and its amount, the level of tolerance for the amounts of export refund which were not applied for and the means of proving that the obligations derived from the refund certificate have been fulfilled.
- (49) In order to ensure uniform conditions for the implementation of this Regulation as regards exports and certain general provisions, implementing powers should also be conferred on the Commission in respect of measures on the treatment of refund certificates by the Member States and the exchange of information and the specific administrative assistance between the Member States as regards the refund certificates, measures on the fixing of the global amount allocated to small exporters and the individual threshold of exemption from the presentation of refund certificates, measures on the issuing of replacement refund certificates and duplicate refund certificates, measures limiting the amounts for which refund certificates may be issued, rejecting amounts applied for in respect of those certificates and suspending the lodging of applications for refund certificates where amounts that exceed available amounts fixed on the basis of the commitments resulting from international agreements, are applied for, necessary procedural rules and technical criteria for the application of other measures with regard of exports, measures on fixing the applicable duty in case of direct offsetting in preferential trade and the related amounts payable on exports to the country or region concerned, measures ensuring that processed agricultural products declared for export under a preferential trade agreement are not in fact exported under a nonpreferential agreement or vice versa, measures concerning the methods of qualitative and quantitative analysis of processed agricultural products and non-Annex I goods, the technical provisions necessary for their identification and the procedures for the purpose of their classification in the Combined Nomenclature.
- (50) In order to ensure uniform conditions for the implementation of this Regulation as regards exports and certain general provisions, implementing powers should also be conferred on the Commission in respect of measures necessary for the implementation of the obligations of the Commission and the Member States to exchange information relating to the methods of notification, the rules on the information to be notified, the arrangements for the management of the information to be notified, the content, form, timing, frequency and deadlines of the notifications and on the arrangements for

transmitting or making information and documents available subject to the protection of personal data and the legitimate interest of undertakings in the protection of their business secrets and measures on the application of horizontal provisions on securities, checks, verification, scrutiny and penalties adopted pursuant to Regulation (EU) No 1306/2013 to import licences and tariff quotas for processed agricultural products and to export refunds and refund certificates for non-Annex I goods.

- (51) Given their special nature, implementing acts in respect of measures to fix the representative prices and trigger volumes for the purposes of applying additional import duties and the level of import duties in accordance with the Union's international commitments, measures limiting the quantities for which inward processing certificates and refund certificates may be issued, rejecting quantities applied for in respect of those certificates and suspending the lodging of applications for those certificates, and measures to manage the process guaranteeing that the quantities available within the tariff quota are not exceeded and to reallocate unused quantities of the tariff quota, should be adopted without applying Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>(18)</sup>. All other implementing acts under this Regulation should be adopted in accordance with Regulation (EU) No 182/2011.
- (52) The examination procedure should be used for the adoption of the implementing acts to be adopted in accordance with Regulation (EU) No 182/2011, given that those acts relate to the CAP, as referred to in point (ii) of Article 2(2)(b) of that Regulation.
- (53) The Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to safeguard measures against imports of processed agricultural products into the Union or to a disturbance or a potential disturbance of the Union market requiring the suspension of the use of processing or inward processing arrangements for ovalbumin and lactalbumin, imperative grounds of urgency so require.
- (54) In accordance with the principle of proportionality it is necessary and appropriate for the achievement of the objectives of this Regulation to lay down the trade arrangements applicable to certain goods resulting from the processing of agricultural products. This Regulation does not go beyond what is necessary in order to achieve the objectives pursued, in accordance with Article 5(4) of the Treaty on European Union.
- (55) In order to maintain the status quo, this Regulation should include annexes containing each of the following: a list with processed agricultural products, which replaces Annex II to Regulation (EC) No 1216/2009; a list with non-Annex I goods, which replaces Annex II to Commission Regulation (EU) No 578/2010<sup>(19)</sup> and Annex XX to Regulation (EC) No 1234/2007; a list with the basic products used for the manufacture of non-Annex I goods, which replaces Annex I to Regulation (EU) No 578/2010; a list with processed agricultural products on which additional import duties may be levied which replaces Annex III to Regulation (EC) No 1216/2009; and a list with agricultural products used for the manufacture of processed agricultural products, which replaces Annex I to Regulation (EC) No 1216/2009; and a list with agricultural products used for the manufacture of processed agricultural products, which replaces Annex I to Regulation (EC) No 1216/2009; and a list with agricultural products used for the manufacture of processed agricultural products, which replaces Annex I to Regulation (EC) No 1216/2009; and a list with replaces Annex I to Regulation (EC) No 1216/2009.
- (56) Regulations (EC) No 1216/2009 and (EC) No 614/2009 should be repealed accordingly.

(57) In view of the fact that, prior to the entry into force of this Regulation, the necessary coherence has been ensured through the transitional provision in point (i) of the second subparagraph of Article 230(1) of the Regulation (EU) No 1308/2013, this Regulation should start to apply as early as possible following the adoption of the CAP reform package Regulations, while fully respecting the interest of legal certainty and economic operators' legitimate expectations,

HAVE ADOPTED THIS REGULATION:

#### (1) OJ C 327, 12.11.2013, p. 90.

- (2) Position of the European Parliament of 11 March 2014 (not yet published in the Official Journal), decision of the Council of 14 April 2014.
- (3) Council Regulation (EC) No 1216/2009 of 30 November 2009 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products (OJ L 328, 15.12.2009, p. 10).
- (4) Council Regulation (EC) No 614/2009 of 7 July 2009 on the common system of trade for ovalbumin and lactalbumin (OJ L 181, 14.7.2009, p. 8).
- (5) Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).
- (6) Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).
- (7) Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).
- (8) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).
- (9) 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).
- (10) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).
- (11) Council Regulation (EU) No 1370/2013 of 16 December 2013 determining measures on fixing certain aids and refunds related to the common organisation of the markets in agricultural products (OJ L 346, 20.12.2013, p. 12).
- (12) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).
- (13) Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).
- (14) Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).
- (15) Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).
- (16) Council Regulation (EC) No 260/2009 of 26 February 2009 on the common rules for imports (OJ L 84, 31.3.2009, p. 1).
- (17) Council Regulation (EC) No 625/2009 of 7 July 2009 on common rules for imports from certain third countries (OJ L 185, 17.7.2009, p. 1).
- (18) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States on the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).
- (19) Commission Regulation (EU) No 578/2010 of 29 June 2010 on the implementation of Council Regulation (EC) No 1216/2009 as regards the system of granting export refunds for certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds (OJ L 171, 6.7.2010, p. 1).