

**COMMISSION IMPLEMENTING REGULATION (EU) 2015/2296****of 9 December 2015****amending Implementing Regulation (EU) No 1366/2014 publishing, for 2015, the agricultural product nomenclature for export refunds introduced by Regulation (EEC) No 3846/87****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 <sup>(1)</sup>,Having regard to Commission Regulation (EEC) No 3846/87 of 17 December 1987 establishing an agricultural product nomenclature for export refunds <sup>(2)</sup>, and in particular the third paragraph of Article 3 thereof,

Whereas:

- (1) The agricultural product nomenclature for export refunds introduced by Regulation (EEC) No 3846/87 was published by Commission Implementing Regulation (EU) No 1366/2014 <sup>(3)</sup>. The final date of application of that Implementing Regulation was laid down as 31 December 2015.
- (2) In order to apply electronic customs procedures on export, it is necessary to encode the product codes and description of the export refund nomenclature (ERN) into the TARIC timely in advance before applying export refunds. It is necessary to extend the validity of the publication of a consolidated version of the ERN should export refunds be introduced on the basis of Regulation (EU) No 1308/2013 after that date.
- (3) The ERN is also used for the national application of special support measures for outermost regions (POSEI). In order to enhance the uniform application of such measures, the publication of the ERN should be extended.
- (4) The amendments introduced in the Combined Nomenclature (CN) for 2016 do not require a technical adaptation of the ERN for 2016.
- (5) The period of application of Implementing Regulation (EU) No 1366/2014 should therefore be extended for another year, i.e. until 31 December 2016,

HAS ADOPTED THIS REGULATION:

*Article 1*

In the second subparagraph of Article 2 of Implementing Regulation (EU) No 1366/2014 the date '31 December 2015' is replaced by the date '31 December 2016'.

*Article 2*This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.<sup>(1)</sup> OJ L 347, 20.12.2013, p. 671.<sup>(2)</sup> OJ L 366, 24.12.1987, p. 1.<sup>(3)</sup> Commission Implementing Regulation (EU) No 1366/2014 of 19 December 2014 publishing, for 2015, the agricultural product nomenclature for export refunds introduced by Regulation (EEC) No 3846/87 (OJ L 368, 23.12.2014, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 December 2015.

*For the Commission*

*The President*

Jean-Claude JUNCKER

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