

Commission Implementing Regulation (EU) 2020/761 of 17 December 2019
laying down rules for the application of Regulations (EU) No 1306/2013,
(EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of
the Council as regards the management system of tariff quotas with licences

TITLE I

INTRODUCTORY PROVISIONS

Article 1

Scope

This Regulation lays down common rules for the administration of the tariff quotas listed in Annex I for agricultural products managed by a system of import and export licences, in particular as regards:

- (a) the tariff quota periods;
- (b) the maximum quantities that can be applied for;
- (c) the submission of applications for import and export licences;
- (d) the details to be entered in certain sections of import and export licence applications and of import and export licences;
- (e) the inadmissibility of applications for import and export licences;
- (f) the security to be lodged upon submission of an application for an import or export licence;
- (g) the allocation coefficient and the suspension of the submission of licence applications;
- (h) the issue of import and export licences;
- (i) the period of validity of import and export licences;
- (j) the proof of release for free circulation;
- (k) the proof of origin;
- (l) the notification of quantities to the Commission;
- (m) the notification to the Commission of information related to the LORI electronic system, certificates of authenticity (CA) and Inward Monitoring Arrangement (IMA 1) certificates.

It also opens import and export tariff quotas for specific agricultural products and lays down specific rules for the administration of those tariff quotas.

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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 2

Other applicable rules

Regulation (EU) No 952/2013 of the European Parliament and of the Council⁽¹⁾, Commission Implementing Regulation (EU) No 908/2014⁽²⁾ and Implementing Regulations (EU) 2015/2447 and (EU) 2016/1239 shall apply, unless otherwise provided for in this Regulation.

TITLE II

COMMON RULES

Article 3

Tariff quotas listed in Annex I

- 1 Each import tariff quota shall be identified by an order number.
- 2 The import and export tariff quotas are set out in Annex I together with the following information:
 - a the order number of the import tariff quota and description for export tariff quotas;
 - b the product sector;
 - c the type of tariff quota, import or export;
 - d the management method;
 - e where applicable, the obligation for operators to prove the reference quantity in accordance with Article 10 of Delegated Regulation (EU) 2020/760;
 - f where applicable, the obligation for operators to provide proof of trade in accordance with Article 8 of Delegated Regulation (EU) 2020/760;
 - g where applicable, the licence expiry date;
 - h where applicable, the obligation for operators to register in the Licence Operator Registration and Identification (LORI) electronic system referred to in Article 13 of Delegated Regulation (EU) 2020/760 prior to submitting a licence application.

Article 4

Tariff quota period

- 1 Tariff quotas shall be opened for a period of 12 consecutive months (hereinafter, 'tariff quota period'). Tariff quota periods may be divided into sub-periods.
- 2 Tariff quota periods, and where applicable, sub-periods and the total quantity available for the tariff quota period are, for each tariff quota, set out in Annexes II to XIII.

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Article 5

Maximum quantities that can be applied for

- 1 The quantity applied for shall not exceed the total quantity available for the tariff quota period or sub-period concerned.
- 2 Unless otherwise provided for in this Regulation, the available quantity shall be the total non-allocated quantity for the remaining tariff quota period or sub-period.
- 3 The available quantity shall include the quantity unused in the previous tariff quota sub-period.

Article 6

Submission of applications for import and export licences

- 1 Applications for import and export licences shall be submitted within the first seven calendar days of the month preceding the beginning of the tariff quota period and within the first seven calendar days of each month during the tariff quota period, except for December where no applications shall be submitted.
- 2 By way of derogation from paragraph 1, applications for import and export licences that are valid from 1 January shall be submitted between 23 and 30 November of the preceding year.
- 3 Unless stated otherwise in this Regulation, operators applying for licences shall lodge one admissible application per month and per tariff quota only. In the month of November, operators may lodge two applications per tariff quota: one application for licences valid as of December and one application for licences valid as of January. For import tariff quotas managed with documents issued by the exporting countries and for export tariff quotas managed by third countries, Articles 71 and 72 shall apply, respectively.
- 4 If an applicant submits more applications for a tariff quota than the maximum number set out in paragraph 3, none of the applications submitted for the tariff quota shall be admissible and the lodged security shall be forfeited.
- 5 By way of derogation from paragraph 3, where a tariff quota covers different CN codes, origins or different duty rates, operators may apply for the different CN codes or countries of origin or different duty rates per month. Such applications shall be lodged at the same time. The licence issuing authorities shall regard them as a single application.

Article 7

Details to be entered in certain sections of import and export licence applications

- 1 The following sections of the import and export licence application forms set out in Annex I to Implementing Regulation (EU) 2016/1239 shall be filled in as follows:
 - a in Section 20 of the import licence application form, the following shall be indicated:
 - (i) the order number of the import tariff quota;

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- (ii) the *ad valorem* and specific customs duty ('in-quota customs duty') applicable to the product concerned;
 - b where specified in Annex II to XIII to this Regulation, in Section 7 of the export licence application form, the country of destination shall be indicated and the box 'yes' in that section shall be crossed;
 - c where specified in Annex II to XIII to this Regulation, in Section 8 of the import licence application form, the country of origin shall be indicated and the box 'yes' in that section shall be crossed.
- 2 Member States that have an electronic application and registration system shall register the details referred to in paragraph 1 in that system.

Article 8

Inadmissibility of applications for import and export licences

1 Licence applications that are incomplete or that do not comply with the criteria set out in this Regulation, in Delegated Regulation (EU) 2016/1237 and Implementing Regulation (EU) 2016/1239 shall be declared inadmissible.

2 Where the licence issuing authority declares the licence application inadmissible, it shall notify the operator in writing of its decision concerning the inadmissibility of the application, together with the reasons for the decision. Such notification shall provide the operator with information on the rights of appeal against the inadmissibility decision, on the applicable procedure and the time limits for appeal.

3 No licence application shall be declared inadmissible for minor clerical errors that do not alter the essential elements of the application.

4 Customs agents or customs representatives of the applicant shall not be entitled to apply for licences under tariff quotas falling within the scope of this Regulation. They shall not be titular holders of licences issued under this Regulation.

Article 9

Security to be lodged upon submission of an application for an import or export licence

Where the issue of a licence is subject to the lodging of a security pursuant to Article 4 of Delegated Regulation (EU) 2020/760, the applicant shall lodge the security with the licence issuing authority before the end of the application period in the amount set out for each tariff quota in Annexes II to XIII to this Regulation.

Article 10

Allocation coefficient and suspension of the submission of licence applications

1 Except for import tariff quotas managed with documents issued by third countries and export tariff quotas managed by third countries, the Commission shall calculate an allocation coefficient for each tariff quota. Member States shall apply the coefficient to the quantities covered by each licence application notified to the Commission. The allocation coefficient shall be calculated on the basis of the information notified by the Member States and using the method set out in paragraph 3.

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2 The Commission shall make public the allocation coefficient for each tariff quota by appropriate web-publication no later than on the 22nd day of the month in which the Member States notified the quantities applied for to the Commission. Where the application was lodged between 23 and 30 November, the allocation coefficient shall be made public no later than on 14 December.

3 Unless provided otherwise in Title III, the allocation coefficient for licences shall not exceed 100 %, and shall be calculated as follows: [(available quantity/requested quantity) × 100] %. The allocation coefficient shall be rounded to six digits. The Commission shall adjust the allocation coefficient in order to ensure that the quantities available for the import or export tariff quota period or sub-period are not exceeded.

4 If the quota quantity for a sub-period or under the system of monthly application is exhausted, the Commission shall suspend the submission of further applications until the end of the tariff quota period or sub-period. The suspension shall be lifted when quantities become available within the same tariff quota period following notification of unused quantities. The Commission shall notify to licence issuing authorities of Member States the suspension, the lifting of it and the available quantity within a tariff quota by appropriate web-publication.

5 Import and export licences shall be issued for the quantities calculated multiplying the quantities in import or export licence applications by the allocation coefficient. The quantity resulting from the application of the allocation coefficient shall be rounded down to the nearest unit.

6 Quantities not allocated or not used during a sub-period shall be determined on the basis of the information notified by Member States to the Commission. Such quantities shall be added to the quantities available for redistribution within the same import or export tariff quota period.

7 Before calculating the allocation coefficient for tariff quotas for which prior compulsory registration of operators pursuant to Article 11 of Delegated Regulation (EU) 2020/760 is required, the Commission may request the competent licence issuing authority to verify the LORI record of the applicants. Such request shall be made by the 15th day, 13.00 Brussels time, of the month in which the Member States notified the quantities applied for. However, for quantities notified by 6 December, such request shall be made by 8 December, 13.00 Brussels time. Licence issuing authorities shall provide the Commission with an email address to which the requests should be addressed.

8 Licence issuing authorities shall reply to Commission requests referred to in paragraph 7 before the 21st day, 13.00 Brussels time, of the month following the request.

9 For requests submitted by 8 December, the licence issuing authority shall reply before 7 January, 13.00 Brussels time.

10 Where the licence issuing authority does not reply to the Commission within the time limits set out in paragraphs 8 and 9, the licence issuing authority shall not accept any further licence application submitted by the operator concerned.

Article 11

Issue of import and export licences

1 This Article shall not apply to licences issued for import tariff quotas managed with documents issued by third countries and for export tariff quotas managed by third countries.

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2 Licences shall be issued only for applications notified to the Commission.

3 Licences shall be issued after the Commission makes public the allocation coefficient and before the end of the month.

If, due to unforeseen circumstances, the Commission fails to publish the allocation coefficient in the period referred to in Article 10(2), licences shall be issued at the latest by the seventh calendar day following the day in which the Commission published the allocation coefficient.

4 Licences that are valid from 1 January shall be issued in the period between 15 and 31 December of the preceding year.

If, due to unforeseen circumstances, the Commission fails to publish the allocation coefficient in the period referred to in Article 10(2), licences shall be issued at the latest by the 14th calendar day following the day in which the Commission published the allocation coefficient. If their issue date is after 1 January, licences shall be valid from their date of issue, without change on the last day of validity.

Article 12

Details to be entered in certain sections of import and export licences

1 The following sections of the import or export licence forms set out in Annex I to Implementing Regulation (EU) 2016/1239 shall be filled in as follows:

- a Section 20 of the import licence shall indicate the order number of the import tariff quota;
- b Section 24 of the import licence shall indicate the *ad valorem* and specific customs duty ('in-quota customs duty') applicable to the product concerned;
- c where specified in Annex II to XIII to this Regulation, Section 8 of the import licence shall indicate the country of origin and the box 'yes' in that section shall be crossed;
- d Section 19 of the import and export licence shall indicate an excess tolerance of 0; except for products subject to an import licence listed in Part I of the Annex to Delegated Regulation (EU) 2016/1237, for which the excess tolerance shall be 5 % and Section 24 of the licence shall contain the statement 'In-quota duty applicable to the quantity specified in Sections 17 and 18'⁽³⁾;
- e Section 24 of the import licence or Section 22 of the export licence shall contain the statement that 'Article 3(4) of Regulation (EEC, Euratom) No 1182/71 shall not apply'⁽⁴⁾ where the period of validity of that licence ends on the last day of the tariff quota period.

2 Member States that have an electronic application and registration system shall register these details in the system.

Article 13

Period of validity of import and export licences

1 Article 3(4) of Regulation (EEC, Euratom) No 1182/71 of the Council⁽⁵⁾ shall not apply to the determination of the period of validity of import and export licences for import and export tariff quotas.

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2 Licences issued for import and export tariff quotas managed by the simultaneous examination method referred to in point (b) of Article 184(2) of Regulation (EU) No 1308/2013, which are set out in Annex I, shall be valid:

- a from the first calendar day of the tariff quota period, in case of applications submitted prior to the tariff quota period, until the end of the tariff quota period;
- b from the first calendar day of the month following the submission of the application, in case of applications submitted during the tariff quota period, until the end of the tariff quota period;
- c from 1 January of the following year, in case of applications submitted between the 23 and 30 November of the preceding year, until the end of the tariff quota period.

3 Unless otherwise provided for in Title III or in Annex I, if the tariff quota period is divided into sub-periods, licences issued for a sub-period shall expire on the last calendar day of the month following the end of that sub-period but not later than the end of the tariff quota period.

4 Unless otherwise provided for in Title III, licences issued for import tariff quotas managed with documents issued by third countries shall be valid from their date of issue until 23.59 (Brussels time) of the 30th calendar day after the last day of validity of the IMA 1 certificates or CA for which they have been issued. That period of validity shall not exceed the end of the tariff quota period.

5 Licences for export tariff quotas managed by third countries shall be valid from their date of issue until 31 December of the year of their issue date, except for licences issued from 20 December to 31 December, which shall be valid from 1 January until 31 December of the following year.

6 If the period of validity of an import or export licence for tariff quota is extended due to *force majeure* as provided for in Article 16 of Implementing Regulation (EU) 2016/1239, the extension shall not exceed the tariff quota period.

Article 14

Proof of release for free circulation and export

1 Quantities not released for free circulation or not exported by the end of the period of validity of the licence shall be regarded as unused quantities.

2 Proof of release for free circulation as well as proof of export and exit of the customs territory of the Union shall be provided in accordance with Article 14(6) of Implementing Regulation (EU) 2016/1239.

Article 15

Proof of origin

1 Where required by Annexes II to XIII, a valid proof of origin shall be presented to the Union customs authorities together with a customs declaration for release for free circulation for the products concerned. The documents required for the proof of origin are listed for each tariff quota in those Annexes.

2 In specific cases, laid down in Annexes II to XIII, the proof of origin shall be presented upon application for an import licence.

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3 If necessary, customs authorities may additionally require the declarant or importer to prove the origin of the products in accordance with Article 61 of Regulation (EU) No 952/2013.

Article 16

Notifications of quantities to the Commission

1 Unless otherwise provided for in Title III, the requirements set out in paragraphs 2 to 5 shall apply.

2 Member States shall notify the Commission of the total quantities, covered by import or export licence applications for each tariff quota:

- a before the 14th day of a month, where applications for a licence are submitted in the first seven calendar days of a month;
- b before 6 December, where applications for a licence are submitted from 23 to 30 November.

3 Member States shall notify the Commission of the quantities covered by import and export licences they have issued for each tariff quota:

- a before the last day of the month, where applications for licences for a tariff quota are submitted in the first seven calendar days of the month;
- b before 31 December, where applications for licences for a tariff quota are submitted from 23 to 30 November;
- c before the 10th day of the month following the issue in the case of import licences issued on the basis of documents issued by third countries.

In the circumstances referred to in the second subparagraph of Article 11(3), the notification shall be submitted within 7 days from the day in which the Commission published the allocation coefficient. In the circumstances referred to in the second subparagraph of Article 11(4), the notification shall be submitted within 14 days from the day in which the Commission published the allocation coefficient.

4 Member States shall notify the Commission, of the unused quantities covered by the issued import and export licences at the request of the Commission. Unused quantities shall correspond to the difference between the quantities entered on the back of the import or export licences and the quantities for which those licences were issued.

5 The unused quantities covered by import or export licences shall be notified to the Commission within four months or 210 calendar days respectively, following the expiry of the period of validity of the licences concerned.

6 Where the tariff quota period is divided into sub-periods, the unused quantities shall be notified together with the notification referred to in point (a) of paragraph 2 for the last sub-period.

7 The quantities shall be expressed in kilograms of product weight and broken down by order number and origin, where applicable.

8 For the notifications to the Commission referred to in this Regulation and related to beef and veal tariff quotas with order numbers 09.4450, 09.4451, 09.4452, 09.4453, 09.4454, 09.4002, 09.4455, 09.4001, 09.4004, the quantities shall be expressed in kilograms product weight, per country of origin and per product category as indicated in Part B of Annex XV to this Regulation.

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9 Article 3 of Implementing Regulation (EU) 2016/1239 shall apply to the periods and time limits set out in this Article.

Article 17

Notifications to the Commission of information related to the LORI electronic system, certificates of authenticity and IMA 1 certificates

1 From the 8th to the 16th day of the month following the end of the tariff quota period, Member States shall notify the Commission of the name, Economic Operators Registration and Identification (EORI) number and address of the holders of import licences for tariff quotas requiring compulsory registration of operators and where applicable, of the transferee.

2 Member States shall notify the Commission of each validation, rejection or withdrawal of an application for registration in the LORI electronic system.

3 When notifying the validation of an application for registration in the LORI electronic system, Member States shall submit the data required by Annex II to Delegated Regulation (EU) 2020/760.

4 Member States shall notify the Commission of any changes made by operators to their LORI record.

5 Member States shall notify the Commission, for each operator registered in the LORI electronic system, of each import licence application, with the tariff quota concerned, CN codes, quantities applied for, and date of application:

- a before the 14th day of a month, where applications for a licence are submitted in the first seven calendar days of a month;
- b before 6 December, where applications for a licence are submitted from 23 to 30 November.

6 Member States shall notify the Commission, for each certificate of authenticity or IMA 1 certificate lodged by an operator in relation to tariff quotas managed with documents issued by third countries, of the number of the corresponding licence they have issued and the quantity covered by that licence. The notification shall be made before the issued licence is made available to the operator.

7 By way of derogation to Article 3(4) of Regulation (EEC, Euratom) No 1182/71, where periods and time limits are set out in this Article, those periods and time limits shall end with the expiry of the last hour of the last day, irrespective of whether that day is a Saturday, Sunday or public holiday as defined in that Regulation.

8 The notifications to the Commission referred to in this Regulation shall be made in accordance with Commission Delegated Regulation (EU) 2017/1183⁽⁶⁾ and Commission Implementing Regulation (EU) 2017/1185⁽⁷⁾.

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TITLE III

SPECIFIC SECTORAL RULES

CHAPTER 1

Cereals

Section 1

Cereals other than maize and sorghum referred to in Article 185 of Regulation (EU) No 1308/2013

Article 18

Tariff quotas

In accordance with the concessions made in the framework of the World Trade Organisation approved by Council Decision 94/800/EC⁽⁸⁾ and the Agreement in the form of an Exchange of Letters between the European Community and the United States of America approved by Decision 2006/333/EC⁽⁹⁾, tariff quotas are open for imports into the Union of maize, subject to the conditions laid down in this Regulation.

In accordance with the Agreement in the form of an Exchange of Letters between the European Community and the United States of America pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 approved by Council Decision 2006/333/EC and the Agreement between the European Community and the Government of Canada on the conclusion of GATT Article XXIV:6 negotiations approved by Council Decision 2007/444/EC⁽¹⁰⁾, tariff quotas are open for imports into the Union of common wheat of a quality other than high quality from third countries, subject to the conditions laid down in this Regulation.

The volume of each tariff quota, the import tariff quota period and sub-periods for which it applies and the order number are specified in Annex II to this Regulation.

Article 19

Quality standards

The quality standards and tolerances applicable to the common wheat of a quality other than high quality falling within CN code 1001 99 00, shall be those set out in Annex II to Commission Regulation (EC) No 642/2010⁽¹¹⁾. The methods of analysis provided for in Part II of Annex I to Commission Implementing Regulation (EU) 2016/1240⁽¹²⁾ shall apply.

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Article 20

Specific rules applicable to tariff quotas under the Comprehensive Economic and Trade Agreement with Canada

The release into free circulation in the Union of common wheat originating in Canada, of a quality other than high quality shall be subject to submission of an origin declaration. The origin declaration shall be provided on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification. The text of the origin declaration shall be the one set out in Annex 2 to the Protocol on rules of origin and origin procedures to the Comprehensive Economic and Trade Agreement between Canada, of the one part, and the European Union and its Member States, of the other part⁽¹³⁾.

Section 2

Maize and sorghum referred to in Article 185 of Regulation (EU) No 1308/2013

Article 21

Licence application period

From the date of application of the zero import duty referred to in Article 21 of Delegated Regulation (EU) 2020/760, import licence applications for the tariff quotas of maize and sorghum referred to in Article 185 of Regulation (EU) No 1308/2013 shall be submitted to the Spanish and Portuguese competent authorities between the 7th and the 11th of each month no later than 13.00 (Brussels time).

Article 22

Application and licence content

The import licence application and the licence shall in all cases contain the following information:

- (a) the country of origin shall be mentioned in Section 8, and the box 'yes' in that section shall be crossed;
- (b) one of the entries listed in Annex XIV shall be mentioned in Section 24.

Article 23

Notifications to the Commission

From the date of application of the zero import duty referred to in Article 21 of Delegated Regulation (EU) 2020/760, the Spanish and Portuguese competent authorities shall notify the Commission, by electronic tools:

- (a) no later than 18.00 (Brussels time) on the 15th day of each month, of the total quantities covered by licence applications by order number;

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- (b) before the end of the month, of the total quantities by CN code for which import licences have been issued.

Article 24

Allocation coefficient

The Commission shall communicate the allocation coefficient to the licence issuing authorities no later than on the 22nd day of the month in which the Member States notified the quantities applied for in accordance with Article 23.

Article 25

Issue of import licence

Import licences shall be issued by the Spanish and Portuguese competent authorities between the 23rd day and the last day of each month.

Article 26

Validity of licence

By way of derogation from Article 13, licences shall be valid from the day of issue until the end of the second month following that day.

CHAPTER 2

Rice

Article 27

Tariff quotas and allocation of quantities

In accordance with the concessions made in the framework of the World Trade Organisation approved by Decision 94/800/EC and Council Regulation (EC) No 1095/96⁽¹⁴⁾, and with the results of consultations with Thailand approved by Council Decision 96/317/EC⁽¹⁵⁾, tariff quotas are open for imports into the Union of rice, husked rice and broken rice, subject to the conditions laid down in this Regulation. The volume of each tariff quota, the import tariff quota period and sub-periods for which it applies and the order number are specified in Annex III to this Regulation.

Available quantities shall be fixed per sub-period, as specified in Annex III to this Regulation.

By way of derogation from Article 13, licences issued in the last sub-period for import tariff quotas with order number 09.4127, 09.4128, 09.4129 and 09.4130 shall be valid until the end of the tariff quota period.

Any unused quantities under tariff quotas with order number 09.4112, 09.4116, 09.4117, 09.4118, 09.4119, 09.4127, 09.4128, 09.4129, 09.4130 09.4148, 09.4166 and 09.4168

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in a sub-period shall be carried over to the subsequent sub-periods specified in Annex III. No quantities shall be carried over to the next quota period.

Quantities under tariff quotas order numbers 09.4127 09.4128, 09.4129, and 09.4130 which have not been used or allocated during the previous sub-periods shall be transferred to tariff quota order number 09.4138 as of 1 October of each year.

Article 28

Export documents

Import licence applications submitted for rice and broken rice under tariff quotas 09.4127, 09.4128, 09.4129 and 09.4149 shall be accompanied by the original of the export certificate, the specimen of which is set out in Annex XIV.2. The export certificates shall be issued by the competent authority of the third countries indicated therein. The quantity indicated on the import licence application shall not exceed the quantity indicated on the export licences.

Article 29

Licence content

In the import licence for all order numbers laid down in Annex III, except for order numbers 09.4138, 09.4148, 09.4166 and 09.4168, the country of origin shall be indicated in Section 8, and the box 'yes' in that section shall be crossed.

CHAPTER 3

Sugar

Article 30

Tariff quotas

In accordance with the concessions made in the framework of the World Trade Organisation approved by Decision 94/800/EC and Regulation (EC) No 1095/96, tariff quotas are open for imports into the Union of sugar, subject to the conditions laid down in this Regulation.

In accordance with the Stabilisation and Association Agreement between the European Communities and their Member States and the former Yugoslav Republic of Macedonia, approved by Council and Commission Decision 2004/239/EC, Euratom⁽¹⁶⁾, tariff quotas are open for imports into the Union of sugar, subject to the conditions laid down in this Regulation.

In accordance with the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States and the Republic of Albania to take account of the accession of the Republic of Bulgaria and Romania to the European Union, approved by Council Decision 2009/330/EC⁽¹⁷⁾, tariff quotas are open for imports into the Union of sugar, subject to the conditions laid down in this Regulation.

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In accordance with the Stabilisation and Association Agreement between the European Communities and their Member States and the Republic of Serbia, approved by Council and Commission Decision 2013/490/EU, Euratom⁽¹⁸⁾, tariff quotas are open for imports into the Union of sugar, subject to the conditions laid down in this Regulation.

In accordance with the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States and Bosnia and Herzegovina to take account of the accession of the Republic of Croatia to the European Union, approved by Council Decision (EU) 2017/75⁽¹⁹⁾, tariff quotas are open for imports into the Union of sugar, subject to the conditions laid down in this Regulation.

Sugar tariff quotas and their specific conditions are laid down in Annex IV to this Regulation.

Article 31

Definitions

For the purposes of this Chapter, the following definitions shall apply:

- (1) 'tel quel weight' means the weight of the sugar in the natural state;
- (2) 'refining' means the processing of raw sugars into white sugars as defined in points 1 and 2 of Section A of Part II of Annex II to Regulation (EU) No 1308/2013, and any equivalent technical operation applied to bulk white sugar.

Article 32

Licence validity

By way of derogation from Article 13, the import licence shall be valid until the end of the third month following the month in which it was issued. It shall in any case expire at the latest on 30 September.

Article 33

Notifications

Before 1 May of each year Member States shall notify the Commission of the total quantity of sugar actually imported, broken down by order number, country of origin, the eight-digit CN code and expressed in kilograms tel quel weight.

Article 34

Obligations linked to the WTO sugar tariff quotas

1 For sugar tariff quotas with order numbers 09.4317, 09.4318, 09.4319, 09.4320, 09.4329 and 09.4330, all of the following requirements shall apply:

- a release for free circulation in the Union shall be subject to the end-use procedure for refining referred to in Article 210 of Regulation (EU) No 952/2013;

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- b by way of derogation from Article 239 of Commission Delegated Regulation (EU) 2015/2446⁽²⁰⁾, the obligation to refine shall not be transferred to another legal or natural person;
- c refining shall take place within a period of 180 days from the release of the sugar for free circulation in the Union;
- d where the polarimetric reading of the imported raw sugar departs from 96 degrees, the corresponding amount of import duty shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree of the difference established;
- e ‘sugar intended for refining’ shall be entered in Section 20 of the application form and of the licence.

2 For the sugar tariff quotas with order numbers 09.4317, 09.4318, 09.4319, 09.4320, 09.4321, 09.4329 and 09.4330, one of the entries listed in Annex XIV.3 Part A of this Regulation shall be indicated in Section 20 of the application form and licence.

Article 35

Sugar tariff quotas under order numbers 09.4324, 09.4325, 09.4326 and 09.4327

For the sugar tariff quotas under order numbers 09.4324, 09.4325, 09.4326 and 09.4327, the following shall apply:

- (1) import licence applications shall be accompanied by the original of the export licence, drawn up in accordance with the model referred to in Annex XIV.3 Part C issued by the competent authorities of the third country concerned. The quantity stated in the import licence applications shall not exceed the quantity indicated on the export licence;
- (2) one of the entries listed in Annex XIV.3 Part B shall be indicated in Section 20 of the application form and of the licence.

CHAPTER 4

Olive oil

Article 36

Tariff quotas

In accordance with the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part approved by Decision 98/238/EC, ECSC of the Council and the Commission⁽²¹⁾, tariff quotas are open for imports into the Union of virgin olive oil, subject to the conditions laid down in this Regulation.

The volume of each tariff quota, the import tariff quota period and sub-periods for which it applies and the order number are specified in Annex V to this Regulation.

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CHAPTER 5

Fruits and vegetables

Section 1

Garlic

Article 37

Tariff quotas

In accordance with the Agreement in the form of an Exchange of Letters between the European Community and the Argentine Republic pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 for the modification of concessions with respect to garlic provided for in Schedule CXL annexed to the GATT approved by Council Decision 2001/404/EC⁽²²⁾, the Agreement in the form of an Exchange of Letters between the European Community and the People's Republic of China pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 approved by Council Decision 2006/398/EC⁽²³⁾, and the Agreement in the form of an Exchange of Letters between the European Union and the People's Republic of China pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 approved by Council Decision (EU) 2016/1885⁽²⁴⁾ tariff quotas are open for imports into the Union of fresh or chilled garlic, subject to the conditions laid down in this Regulation.

The volume of each tariff quota, the import tariff quota period and sub-periods for which it applies and the order number are specified in Annex VI to this Regulation.

Article 38

Traditional importers and new importers for garlic originating in Argentina

1 This Article shall apply only to tariff quotas under order numbers 09.4099 and 09.4104 for garlic originating in Argentina.

2 'Traditional importer' means an importer that provides proof of the following:

- a that the importer has obtained and has used licences for tariff quotas for fresh garlic, CN code 0703 20 00, pursuant to Commission Regulation (EC) No 341/2007⁽²⁵⁾ or pursuant to this Regulation in each of the three previous tariff quota periods;
- b that the importer has released at least 50 tonnes of fruits and vegetables as defined in Article 1(2)(i) of Regulation (EU) No 1308/2013 for free circulation in the Union, or exported from the Union at least 50 tonnes of garlic during the tariff quota period preceding the submission of the application.

3 'New importer' means an operator other than that referred to in paragraph 2 that provides proof of either of the two following elements:

- a that the importer has imported into the Union at least 50 tonnes of fruit and vegetables as defined in Article 1(2)(i) of Regulation (EU) No 1308/2013 in each of the two previous tariff quota periods, or in each of the two calendar years preceding the submission of its application;

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- b that the importer has exported to third countries at least 50 tonnes of garlic in each of the two previous tariff quota periods, or in each of the two calendar years preceding the submission of its application.

4 The total quantity covered by licence applications submitted by a new importer in any sub-period shall not exceed 10 % of the total quantity available to both traditional and new importers, as set out in Annex VI, for that sub-period and that origin. Applications not complying with this rule shall be rejected by the competent authorities.

5 Box 20 of licence applications shall indicate whether the application is made by a 'traditional importer' or by a 'new importer', as appropriate.

6 The quantity available for garlic originating in Argentina shall be distributed as follows:

- a 70 % of the quantity shall be distributed among traditional importers;
- b 30 % of the quantity shall be distributed among new importers.

7 If, on the basis of the notifications received under this Regulation, the Commission concludes that the quantities referred to in paragraph 6 are not fully covered by applications, the quantity that was not applied for shall be added to the quantity available for the next sub-period for the same part.

Article 39

Specific rules applicable to garlic imported from certain countries

1 Garlic originating in Iran, Lebanon, Malaysia, Taiwan, United Arab Emirates or Vietnam may only be released for free circulation in the Union if the following conditions are met:

- a a certificate of origin, issued by the competent national authorities of that country in accordance with Articles 57, 58 and 59 of Regulation (EU) 2015/2447 is presented;
- b the product was transported directly from the country of origin to the Union.

2 For the purposes of this Article, a product shall be considered to be directly transported to the Union where:

- a it is transported from a third country to the Union, without passing through the territory of any other third country;
- b it is transported through one or more third countries other than the country of origin, with or without transshipment or temporary warehousing in those countries, provided that such passage is justified for geographical reasons or transport requirements and provided that the product:
 - (i) has remained under the supervision of the customs authorities of the country or countries of transit or warehousing;
 - (ii) has not been put into free circulation or released for consumption in the country or countries of transit or warehousing;
 - (iii) has not undergone operations in the country or countries of transit or warehousing other than unloading and reloading or any other operation to keep it in good condition.

3 Proof that the conditions referred to in point (b) of paragraph 2 are satisfied shall be submitted to the customs authorities of the Member States. It shall consist of:

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- a a single transport document issued in the country of origin and covering passage through the country or countries of transit; or
- b a certificate issued by the customs authorities of the country or countries of transit and containing:
 - (i) a precise description of the goods;
 - (ii) the dates of unloading and reloading, with particulars identifying the transport vehicles used;
 - (iii) a statement certifying the conditions in which the goods have been kept;
- c where the proof referred to in points (a) or (b) cannot be provided, any other substantiating documents.

Article 40

Notifications

Member States shall communicate to the Commission:

- (a) the list of traditional and new importers applying for licences for tariff quotas under order numbers 09.4099 and 09.4104. The communication shall be made by the last day of each month preceding the tariff quota period or sub-period for which licence applications were lodged;
- (b) if applicable, the list of operators that make up groups of operators set up in accordance with national law. The communication shall be made by the last day of each month preceding the tariff quota period or sub-period for which licence applications were lodged.

Section 2

Mushrooms

Article 41

Tariff quotas

In accordance with the concessions made in the framework of the World Trade Organisation approved by Decision 94/800/EC, tariff quotas are open for imports into the Union of preserved mushrooms of the genus *Agaricus*, subject to the conditions laid down in this Regulation. The volume of each tariff quota, the import tariff quota period and sub-periods for which it applies and the order number are specified in Annex VII to this Regulation.

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CHAPTER 6

Beef and veal

Article 42

Tariff quotas and quantities

In accordance with the concessions made in the framework of the World Trade Organisation approved by Decision 94/800/EC, tariff quotas are open for imports into the Union of frozen meat of bovine animals, subject to the conditions laid down in this Regulation.

In accordance with the concessions made in the framework of the World Trade Organisation, approved by Regulation (EC) No 1095/96, tariff quotas are open for imports into the Union of frozen thin skirt of bovine animals, subject to the conditions laid down in this Regulation.

In accordance with the concessions made in the framework of the World Trade Organisation, approved by Regulation (EC) No 1095/96, tariff quotas are open for imports into the Union of high-quality fresh, chilled and frozen beef and for frozen buffalo meat subject to the conditions laid down in this Regulation.

In accordance with the Agreement between the European Community and the Swiss Confederation on trade in agricultural products approved by Council and Commission Decision 2002/309/EC, Euratom⁽²⁶⁾, tariff quotas are open for imports into the Union of dried boneless meat of bovine animals and live bovine animals subject to the conditions laid down in this Regulation.

In accordance with the Stabilisation and Association Agreement between the European Communities and their Member States and the former Yugoslav Republic of Macedonia, approved by Decision 2004/239/EC, the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and Bosnia and Herzegovina, of the other part, approved by Council Decision 2008/474/EC⁽²⁷⁾, the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Serbia, of the other part, approved by Council Decision 2010/36/EC⁽²⁸⁾, the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Montenegro, of the other part, approved by Council and Commission Decision 2010/224/EU, Euratom⁽²⁹⁾ and the Stabilisation and Association Agreement between the European Union and the European Atomic Energy Community, of the one part, and Kosovo⁽³⁰⁾, of the other part, approved by Council Decision (EU) 2016/342⁽³¹⁾, tariff quotas are open for imports into the Union of baby beef subject to the conditions laid down in this Regulation.

In accordance with the Agreement establishing an association between the European Community and its Member States of the one part, and the Republic of Chile, of the other part approved by Council Decision 2005/269/EC⁽³²⁾, tariff quotas are open for imports into the Union of fresh, chilled or frozen beef or veal subject to the conditions laid down in this Regulation.

In accordance with the Agreement in the form of an Exchange of Letters between the European Community and Australia pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Czech Republic, the Republic of Estonia, the

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Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic in the course of their accession to the European Union, approved by Council Decision 2006/106/EC⁽³³⁾, tariff quotas are open for imports into the Union of frozen beef intended for processing, subject to the conditions laid down in this Regulation.

In accordance with the Comprehensive Economic and Trade Agreement (CETA) between Canada, of the one part, and the European Union and its Member States, of the other part the provisional application of which was approved by Council Decision 2017/38⁽³⁴⁾, tariff quotas are open for imports into the Union of meat of bovine animals and swine, subject to the conditions laid down in this Regulation.

In accordance with the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, approved by Council Decision (EU) 2017/1247⁽³⁵⁾, tariff quotas are open for imports into the Union of fresh and frozen beef, fresh and frozen pigmeat, eggs, egg products and albumins subject to the conditions laid down in this Regulation.

Beef and veal tariff quotas and their specific conditions are laid down in Annex VIII.

Article 43

Specific rules applicable to import tariff quotas managed with documents issued by third countries and to tariff quota 09.4002

1 This article shall apply to tariff quotas managed with documents issued by third countries and to tariff quota under order number 09.4002.

2 Upon release for free circulation of quantities imported under the tariff quotas referred to in paragraph 1, the importer shall present to the customs authority an import licence and a certificate of authenticity or a copy thereof.

3 Certificates of authenticity shall be drawn up in accordance with the model set out in Annex XIV.

4 Certificates of authenticity shall be completed in one of the official languages of the Union or of the exporting country.

5 Certificates of authenticity shall bear an individual serial number allocated by the issuing authorities.

6 Certificates of authenticity shall be valid only if they are duly completed and endorsed by the issuing authority in the third country of origin referred to in the Annex for the import tariff quota concerned.

7 Certificates of authenticity shall be considered to have been duly endorsed if they state the date and place of issue and if they bear a printed seal or the stamp of the issuing authority and the signature of the person or persons empowered to sign them.

8 Quantities provided on an import licence shall be broken down by CN code.

9 Import licences issued for tariff quota 09.4002 shall be valid for three months from their respective dates of issue.

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10 Applications for tariff quota 09.4002 may cover, for the same quota order number, one or several of the products covered by the CN codes or groups of CN codes listed in Part A of Annex XV for this tariff quota. Where applications cover several CN codes, the respective quantity applied for per CN code or group of CN codes shall be specified. All the CN codes shall be indicated in Section 16 of licence applications and of licences and their description shall be indicated in Section 15 of licence applications and of licences.

Article 44

Applications for and issue of import licences for tariff quotas managed with documents issued by third countries

1 Section 8 of the import licence applications and of the import licence shall contain the information specified, for the relevant tariff quota, in the box ‘specific entries to be made on the licence’ of Annex VIII.

2 Upon application for the import licence, applicants shall submit the certificate of authenticity and a copy thereof to the licence issuing authority. The competent authorities may issue import licences only where they are satisfied that all the information on the certificate of authenticity corresponds to that received each week from the Commission.

Where only a copy of the certificate of authenticity has been presented or where the original of the certificate of authenticity has been presented but the information in that document is not in conformity with the information provided by the Commission, the competent authorities shall request the licence applicant to lodge an additional security pursuant to Article 45.

Article 45

Additional securities applicable to tariff quotas managed with documents issued by third countries

1 In the circumstances referred to in the second subparagraph of Article 44(2) licence applicants shall lodge an additional security equal to the amount corresponding, for the products in question, to the Most Favoured Nation duty under the Common Customs Tariff applicable on the day on which the application for the import licence is submitted.

However, such an additional security shall not be required where the authority of the exporting country has provided a copy of the certificate of authenticity by means of the information system referred to in Article 72(8).

2 Member States shall release the additional security once they receive the original of the certificate of authenticity and are satisfied that its content corresponds to the information received from the Commission.

3 The amount of the additional security which has not been released shall be forfeited and retained as customs duties.

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Article 46

Tariff quotas for fresh and frozen beef and veal originating in Canada

1 The release into free circulation in the Union of fresh and frozen beef and veal originating in Canada shall be conditional upon production of an origin declaration. The origin declaration shall be provided on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification. The text of the origin declaration shall be as set out in Annex 2 to the Protocol on rules of origin and origin procedures to the Comprehensive Economic and Trade Agreement between Canada, of the one part, and the European Union and its Member States, of the other part.

2 The conversion factors laid down in Part B of Annex XVI shall be used to convert product weight to carcass weight equivalent for the tariff quotas under order numbers 09.4280 and 09.4281.

3 For the purpose of calculating the proof of trade and, where applicable, the reference quantity, the weight shall be corrected using the conversion factors laid down in Part B of Annex XVI.

4 Applications for import licences shall be submitted within the first 7 days of the second month preceding the start of each of the sub-periods referred to in Annex VIII.

5 If quantities remain available after the first application period within a given sub-period, eligible applicants may submit new applications for import licences during the two following application periods, in accordance with Article 6 of this Regulation. In such cases food business operators with establishments approved in accordance with Article 4 of Regulation (EC) No 853/2004 of the European Parliament and of the Council⁽³⁶⁾ may apply without submitting a proof of trade.

6 Import licences shall be issued as of the 23rd day until the end of the month in which the applications were submitted.

7 Import licences shall be valid for 5 months from the date of their issue, within the meaning of Article 7 of Implementing Regulation (EU) 2016/1239 or from the date of the beginning of the sub-period for which the import licence is issued, whichever is later. However, the import licence shall expire at the latest on 31 December.

8 Licence holders may return unused licence quantities before the expiry of the licence and no later than 4 months prior to the end of the tariff quota period. Each licence holder may return up to 30 % of its individual licence quantity.

9 When a part of the licence quantity is returned in accordance with paragraph 8, 60 % of the corresponding security shall be released.

Article 47

Common provisions

1 Certificates of authenticity shall be valid for three months from their dates of issue and in any case not beyond the last day of the tariff quota period.

2 The notified quantities shall be expressed in kilograms of product weight and, where applicable, converted in product weight bone-less equivalent.

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3 For the purposes of this Chapter, ‘frozen meat’ means meat that has an internal temperature of – 12 °C or lower when it enters the customs territory of the Union.

CHAPTER 7

Milk and milk products

Section 1

Import quotas

Article 48

Tariff quotas

In accordance with the concessions made in the framework of the World Trade Organisation, approved by Decision 94/800/EC, Decision No 1/98 of the EC-Turkey Association Council of 25 February 1998 on the trade regime for agricultural products⁽³⁷⁾, the Agreement on Trade, Development and Cooperation with the Republic of South Africa the provisional application of which was approved by Decision 1999/753/EC⁽³⁸⁾, the Agreement between the European Community and the Swiss Confederation on trade in agricultural products, approved by Decision 2002/309/EC/Euratom, the Agreement in the form of an Exchange of Letters between the European Community and the Kingdom of Norway concerning certain agricultural products approved by Council Decision 2011/818/EU⁽³⁹⁾, the Economic Partnership Agreement between the CARIFORUM States approved by Decision 2008/805/EC⁽⁴⁰⁾, tariff quotas are open for imports into the Union of milk products, subject to the conditions laid down in this Regulation. In accordance with the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part approved by Decision (EU) 2017/1247, tariff quotas are open for imports into the Union of milk products, subject to the conditions laid down in this Regulation.

In accordance with the **Agreement in the form of an Exchange of Letters between the European Union and Iceland concerning additional trade preferences in agricultural products**, approved by Council Decision (EU) 2017/1913⁽⁴¹⁾, tariff quotas are open for imports into the Union of milk products, subject to the conditions laid down in this Regulation.

Milk and milk products tariff quotas and their specific conditions are laid down in Annex IX.

Article 49

New Zealand cheese tariff quota

1 This Article applies to tariff quotas under order numbers 09.4514 and 09.4515.

2 Customs authorities shall indicate the serial number of the IMA 1 certificate in Section 31 of the import licence.

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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)

3 IMA 1 certificates shall be drawn up in accordance with the model set out in Annex XIV.

Article 50

New Zealand butter tariff quotas

1 This Article applies to tariff quotas under order numbers 09.4195 and 09.4182.

2 Customs authorities shall indicate the serial number of the IMA 1 certificate in Section 31 of the import licence.

3 ‘At least six weeks old’ in the description of the tariff quotas for New Zealand butter means at least six weeks old on the date on which a declaration of release for free circulation in the Union is presented to the customs authorities.

4 At all stages in the marketing of butter originating in New Zealand imported into the Union, the New Zealand origin shall be marked on its packaging and on the corresponding invoice. Where butter originating in New Zealand is blended with butter originating in the Union and where the blended butter is intended for direct consumption and marketed in packages of 500 grams or less, the New Zealand origin of the blended butter shall be stated only on the corresponding invoice.

5 IMA 1 certificates shall be drawn up in accordance with the model set out in Annex XIV.

6 By way of derogation from Article 5(1), for the New Zealand butter tariff quota under order number 09.4195, applications for import licences shall not cover, per applicant, more than 125 % of the quantities that the applicant has released for free circulation under the tariff quota order numbers 09.4195 and 09.4182, in the course of the 24-month period prior to the month of November preceding the tariff quota period.

7 By way of derogation from Article 5(1), for the New Zealand butter tariff quota under order number 09.4182, applications for import licences shall not cover, per applicant, less than 20 tonnes and more than 10 % of the quantity available for the tariff quota sub-period.

8 The quantities notified by the competent authorities to the Commission for tariff quotas under order numbers 09.4195 and 09.4182 shall be broken down by CN code.

Article 51

Monitoring of the weight and fat content of butter originating in New Zealand

1 Rules for monitoring the weight and fat content and the consequences of such monitoring are set out in Part A.3 of Annex XIV.5. Control on declarations for release for free circulation in the Union shall include the checks laid down in Annex XIV. Where the butter does not meet the compositional requirements, the tariff preference shall not be granted for the whole quantity covered by the relevant customs declaration. Once non-conformity is established and the declaration of release for free circulation is accepted, the customs authorities shall collect the import duty set in Annex I to Council Regulation (EEC) No 2658/87⁽⁴²⁾. The operator may return the licence for the non-conform quantity, in which case the licence issuing authority shall notify this quantity as unused, and the corresponding security shall be released.

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2 Member States shall notify the Commission of the results of the monitoring carried out in each quarter under Part A.3 of Annex XIV.5 by the 10th day of the first month of the following quarter. That notification shall contain the following information:

- a general information:
 - (i) name of the butter manufacturer;
 - (ii) lot identification code;
 - (iii) size of the lot in kg;
 - (iv) date of the checks (day/ month/ year);
- b weight check: the size of the random sample (number of cartons);
- c data in respect of the mean:
 - (i) arithmetic mean of the net weight per carton in kg (as specified on the IMA 1 certificate – box 9);
 - (ii) arithmetic mean of the net weight of the sample cartons in kg;
 - (iii) whether the arithmetic mean of the net weight determined in the Union shows a significant difference to the declared value (N= no, Y = yes);
- d data in respect of the standard deviation:
 - (i) standard deviation of the net weight per carton in kg (as specified on the IMA 1 certificate – box 9);
 - (ii) standard deviation of the net weight of the sample cartons (kg);
 - (iii) whether the standard deviation of the net weight determined in the Union shows a significant difference to the declared value (N= no, Y = yes);
- e check of the fat content;
- f size of the random sample (number of cartons);
- g data in respect of the mean:
 - (i) arithmetic mean of the fat content of the sample cartons in % of fat;
 - (ii) whether the arithmetic mean of the fat content determined in the Union exceeds 84,4 % (N= no, Y = yes).

Article 52

Dairy tariff quotas managed with documents issued by third countries

1 Tariff quotas managed with documents issued by third countries are listed in Annex I.

2 Import licences for those tariff quotas shall cover the total net quantity indicated on the IMA1 certificate.

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Article 53

IMA1 certificate for dairy products

1 IMA 1 certificates shall be drawn up in accordance with the model set out in Annex XIV. However box 3, relating to the buyer, and box 6, relating to the country of destination, shall not be completed.

Each IMA 1 certificate shall bear a serial number assigned by the issuing body. A separate IMA 1 certificate must be drawn up for each type of product referred to in Annex IX.

2 The certificate shall cover the total quantity of products intended to leave the territory of the issuing country.

3 IMA 1 certificates shall be valid from the date of their issue until the end of the eighth month following their issue. They shall not remain valid beyond 31 December of the year in which they were issued.

4 By way of derogation from paragraph 3, IMA 1 certificates valid from 1 January may be issued as of 1 November of the previous year. However, the related import licence applications may be lodged only from the first day of the tariff quota period.

5 The circumstances under which IMA 1 certificates may be cancelled, amended, replaced or corrected are set out in Annex XIV.

6 A duly authenticated copy of the IMA 1 certificate shall be presented, along with the corresponding import licence and the products to which they relate, to the customs authorities of the importing Member State at the time the declaration of release for free circulation in the Union is lodged. The IMA 1 certificate must be presented while it is valid, except in cases of *force majeure*.

Article 54

IMA1 issuing bodies

1 IMA 1 certificates shall be valid only if duly completed and authenticated by an issuing body listed in Annex XIV. IMA 1 certificates shall be regarded as duly authenticated where they show the date and place of issue, are stamped by the issuing body and bear the signature of the person authorised to sign them.

- 2 Issuing bodies shall be listed in Annex XIV only if:
- a they are recognised as such by the exporting country;
 - b they undertake to supply the Commission and the Member States, upon request, with any information that may be required to assess the particulars set out in the certificates;
 - c they undertake to send to the Commission a copy of each authenticated IMA 1 certificate with the related identification number and the total quantity covered, on the date of issue or within seven days of that date at the latest and, where appropriate, to notify any cancellation, correction or amendment. Such submission should take place by means of the information system referred to in Article 72(8);
 - d in the case of products falling under CN code 0406, where the exporting country issuing IMA 1 certificates does not have access to the information system referred to

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in Article 72(8), it shall undertake to notify the Commission by 15 January, for each quota separately, of:

- (i) the total number of IMA 1 certificates issued for the previous quota year, the identification number of each IMA 1 certificate and the quantity covered by it;
- (ii) the total number of IMA 1 certificates issued for the tariff quota period concerned and the total quantity covered by those certificates; and
- (iii) the cancellation, correction or amendment of those IMA 1 certificates or the issue of copies of IMA 1 certificates, as provided for in Annex XIV, and all relevant details thereof.

3 Where an issuing body no longer meets the requirements specified in this Article, it shall be removed from Annex XIV.

Section 2

Export quotas

Article 55

Milk powder export quota opened by the Dominican Republic

1 In accordance with the Economic Partnership Agreement between the Cariforum States, of the one part, and the European Community and its Member States, a tariff quota is open for exports to the Dominican Republic of milk powder of EU origin, subject to the conditions laid down in this Regulation.

2 An export quota of 22 400 tonnes of all the products falling under CN codes 0402 10, 0402 21 and 0402 29 shall be allocated to Union exporters.

3 The quota period shall run from 1 July to 30 June of the following year.

4 Union exporters shall be operators whose name and EORI number appear on the relevant export declaration. They shall present to the competent authorities of the Dominican Republic, for each consignment, a certified copy of the export licence and a duly endorsed copy of the export declaration.

5 Applications for export licences can be lodged for all the products falling under CN codes 0402 10, 0402 21 and 0402 29, which were produced entirely within the Union from milk produced entirely within the Union. The applicants shall declare in writing, that these conditions are met. They shall also undertake, in writing, to provide, at the request of the competent authorities, evidence that these conditions are met. The competent authorities may verify the evidence provided through on-the-spot controls.

Article 56

Additional rules applicable to export licences issued for milk powder under the quota opened by the Dominican Republic

1 Licences issued under the quota opened by the Dominican Republic shall give rise to an obligation to export to the Dominican Republic.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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)

2 The security for a licence shall be released on presentation of the proof referred to in Article 14(4) and (5) of Implementing Regulation (EU) 2016/1239, and of the following:

- a a copy of the electronic or paper Bill of Lading or overseas Transport Bill or Airway Bill, as the case may be, relating to the products for which the customs export declaration was lodged, stating the Dominican Republic as the final destination; or
- b a print out of the electronic tracking and tracing information of the transport, generated independently by the exporter, insofar as it can be linked to the customs export declaration, stating the Dominican Republic as the final destination.

3 The export licence application and the export licence shall contain the following information:

- a Section 7 shall indicate as country of destination ‘Dominican Republic’; box ‘yes’ in that section shall be crossed;
- b Section 20 shall indicate:

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Tariff quota for 1 July 20... to 30 June 20..., for milk powder according to Appendix 2 of Annex III to the Economic Partnership Agreement between the CARIFORUM States, of the one part, and the European Community and its Member States, of the other part, the signature and provisional application of which has been approved by Council Decision 2008/805/EC.

Article 57

Allocation coefficient applied to the milk powder export quota opened by the Dominican Republic

1 Where licence applications are submitted for quantities higher than the quantities available, the Commission shall calculate an allocation coefficient. The amount resulting from the application of the allocation coefficient shall be rounded down to the nearest kilogram.

2 If the application of the allocation coefficient results in a quantity per applicant of less than 20 tonnes, applicants may withdraw their licence applications. In such cases, they shall notify the licence issuing authority within three working days following the publication by the Commission of the allocation coefficient. The security shall be released immediately after receipt of such notification.

3 The licence issuing authority shall notify the Commission within 10 days following the publication of the allocation coefficient, of the quantities, broken down by product CN code, for which licence applications were withdrawn.

Article 58

Cheese export quotas opened by the United States of America

In accordance with the concessions made in the framework of the World Trade Organisation, tariff quotas are open for export to the United States of America of milk products of EU origin falling within CN code 0406, subject to the conditions laid down in this Regulation.

The volume of each tariff quota and the export tariff quota period for that quota are specified in Annex XIII to this Regulation.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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 59

Export licences issued under the cheese export quotas opened by the United States of America

- 1 Products falling within CN code 0406 as set out in Annex XIII shall be subject to presentation of an export licence where they are exported to the United States of America under:
 - a the additional quota under the WTO Agriculture Agreement;
 - b the tariff quotas originally resulting from the Tokyo Round and granted to Austria, Finland and Sweden by the United States in Uruguay Round list XX;
 - c the tariff quotas originally resulting from the Uruguay Round and granted to the Czech Republic, Hungary, Poland and Slovakia by the United States in Uruguay Round list XX.
- 2 By way of derogation from Article 6, applications for export licences shall be lodged with the competent authorities from 1 to 10 September of the year preceding the quota year for which export licences are allocated. All applications shall be lodged simultaneously with the licence issuing authority of a Member State.
- 3 Section 16 of licence applications and licences shall show the eight-digit CN code. However, the licences shall also be valid for any other code falling under CN heading 0406.
- 4 Applicants for export licences shall provide evidence that their designated importer is a subsidiary of the applicant.
- 5 Applicants for export licences shall indicate in the application:
 - a the designation of the product group covered by the United States of America quota in accordance with Additional Notes 16 to 23 and 25 in Chapter 4 of the Harmonized Tariff Schedule of the United States of America;
 - b the product names in accordance with the Harmonized Tariff Schedule of the United States of America;
 - c the name and address of the importer in the United States of America designated by the applicant.
- 6 The export licence application and the export licence shall contain the following information:
 - a Section 7 shall indicate as country of destination ‘United States of America’; box ‘yes’ in that section shall be crossed;
 - b Section 20 shall indicate:
 - (i) ‘For export to the United States of America’;
 - (ii) Quota for calendar year xxxx — Articles 58 to 63 of Implementing Regulation (EU) 2020/761;
 - (iii) Quota identification: ...;
 - (iv) Valid from 1 January to 31 December xxxx’;
 - c Section 22 shall indicate: ‘the license is valid for all the products falling under Heading 0406 of the CN’.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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)

7 For each quota identified in column (3) of Annex XIV.5 – B1, each applicant may lodge one or more licence applications provided that the total quantity applied for per quota does not exceed the maximum quantity limits fixed in the following subparagraphs.

For this purpose, where, for the same group of products referred to in column (2) of Annex XIV.5 — B1, the available quantity in column (4) is divided between the Uruguay Round quota and the Tokyo Round quota, both quotas have to be considered as two separate quotas.

As regards the quotas identified as 22-Tokyo, 22-Uruguay, 25-Tokyo and 25-Uruguay in column (3) of Annex XIV.5 – B1, the total quantity applied for per applicant per quota shall cover at least 10 tonnes and shall not exceed the quantity available under the quota concerned as set out in column (4) of that Annex.

As regards the other quotas identified in column (3) of Annex XIV.5 – B1, the total quantity applied for per applicant per quota shall cover at least 10 tonnes and no more than 40 % of the quantity available under the quota concerned as set out in column (4) of that Annex.

8 Applications for export licences shall be accompanied by a declaration from the designated United States importer stating its eligibility for import under the United States rules on dairy tariff-rate quota import licensing laid down in part 6 of subtitle A of Title 7 of the Code of Federal Regulations.

9 Information on the quotas opened by the United States of America shall be provided together with the export licence application and presented in accordance with the model set out in Annex XIV.

10 By way of derogation from Article 11 of this Regulation, export licences shall be issued by 15 December of the year preceding the quota year for the quantities for which the licences are allocated.

Article 60

Release of securities under the cheese export quotas opened by the United States of America

The security for a licence shall be released on presentation of the proof set out in Article 14(4) and (5) of Implementing Regulation (EU) 2016/1239 and of the following:

- (a) a copy of the electronic or paper Bill of Lading or overseas Transport Bill or Airway Bill, whatever applies, relating to the products for which the customs export declaration was lodged, indicating the United States of America as the final destination; or
- (b) a print out of the electronic tracking and tracing information of the transport, generated independently by the exporter, insofar as it can be linked to the customs export declaration, indicating the United States of America as the final destination.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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 61

Notifications related to cheese export quotas opened by the United States of America

1 By 18 September of each year, Member States shall notify the Commission of the applications lodged for each of the cheese quotas opened by the United States of America. The fact that no applications were lodged shall also be notified.

2 For each quota, the notification shall comprise:

- a a list of applicants, stating their name, address and EORI number;
- b the quantities applied for by each applicant broken down by CN code and by the code of the Harmonised Tariff Schedule of the United States of America;
- c the name, address and reference number of the importer designated by the applicant.

3 Before 15 January of each year, Member States shall notify the Commission of the quantities, broken down by CN code, for which they have issued licences.

Article 62

Allocation coefficient applied to cheese export quotas opened by the United States of America

1 By way of derogation from Article 10, where applications for export licences for a quota exceed the quantity available for the year concerned, the Commission shall calculate and publish an allocation coefficient by 31 October. If necessary, an allocation coefficient higher than 100 % may be applied.

2 Where, as the result of applying the allocation coefficient, the allocated quantities would be less than 10 tonnes per quota for an applicant, the applicant may withdraw the licence application. In such cases, the applicant shall notify the licence issuing authority thereof within three working days following the publication by the Commission of the allocation coefficient.

3 The competent authority shall notify the Commission, within 10 calendar days following the publication of the allocation coefficient, of the quantities, broken down by CN code, for which licence applications were withdrawn.

4 Where applications for export licences do not exceed the quantity available for the year concerned, the Commission shall allocate the remaining quantities to applicants in proportion to the quantities applied for, by fixing an allocation coefficient. The amount resulting from the application of the coefficient shall be rounded down to the nearest kg. In that case, the operators shall inform the licence issuing authority of the Member States concerned of the supplementary quantity they accept, within a week from the publication of the allocation coefficient. The security to be lodged shall be increased accordingly.

5 The competent authority shall notify the Commission, within two weeks from the publication of the allocation coefficient, of the supplementary quantities that were accepted by the operators, broken down by CN code.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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 63

Designated importers for cheese export quotas opened by the United States of America

1 The names of the designated importers and the quantities allocated shall be communicated by the Commission to the competent authorities of the United States of America.

2 Where an import licence for the quantities concerned is not allocated to the designated importer, in circumstances which do not cast doubt on the good faith of the operator submitting a declaration of eligibility under the U.S Department of Agriculture (USDA) rules on dairy tariff-rate quota import licensing laid down in part 6 of subtitle A of Title 7 of the Code of Federal Regulations (CFR), the operator may be authorised by the licence issuing authority to designate another importer stated on the USDA list of approved importers and communicated in accordance with paragraph 1.

3 The licence issuing authority shall notify the Commission, as soon as possible, of the change of the designated importer and the Commission shall notify the change to the competent authorities of the United States of America.

Article 64

Exports under the cheese quota opened by Canada

1 In accordance with the Agreement for the conclusion of negotiations between the European Community and Canada under Article XXIV:6 and an Exchange of Letters relating thereto, approved by Council Decision 95/591/EC⁽⁴³⁾, a tariff quota is open for exports to Canada of cheese, subject to the conditions laid down in this Regulation.

The volume of products and the tariff quota period for that quota are specified in Annex XIII to this Regulation.

2 An export licence shall be required for exports of cheese to Canada under that quota as set out in Annex XIII.

3 Licence applications shall be admissible only where applicants declare in writing that all material falling within Chapter 4 of the Combined Nomenclature and used in the manufacture of products covered by their application has been produced entirely within the Union from milk produced entirely within the Union. The applicants shall also undertake in writing, to provide, at the request of the competent authorities, evidence that those conditions are met. The competent authorities may verify that evidence through on-the-spot controls.

4 The export licence application and the export licence shall contain the following information:

- a Section 7 shall indicate as country of destination 'Canada'; box 'yes' in that section shall be crossed;
- b Section 15 shall indicate the six-digit description of the goods in accordance with the Combined Nomenclature for products falling within CN codes 0406 10, 0406 20, 0406 30 and 0406 40 and the eight-digit description for products falling within CN code 0406 90. Section 15 may contain no more than six products thus described;
- c Section 16 shall indicate the eight-figure CN code and the quantity in kilograms for each of the products referred to in Section 15. The licence shall be valid only for the products and quantities so designated;

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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)

- d Sections 17 and 18 shall indicate the total quantity of products referred to in Section 16;
- e Section 20 shall indicate one of the following entries, as appropriate:
 - (i) ‘Cheeses for direct export to Canada. Article 64 of Implementing Regulation (EU) 2020/761 – Quota for calendar year xxxx’;
 - (ii) ‘Cheeses for export directly/via New York to Canada. Article 64 of Implementing Regulation (EU) 2020/761 – Quota for calendar year xxxx’.

Where cheese is transported to Canada via third countries, such countries must be indicated instead of, or with, a reference to New York;

- f Section 22 shall indicate: ‘without export refund’.

5 When applying for an import licence, an export licence titular holder shall present the original export licence or a certified copy of the export licence to the competent Canadian authority.

CHAPTER 8

Pigmeat

Article 65

Tariff quotas

In accordance with the Agreement in the form of an Exchange of Letters between the European Community and the United States of America pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 approved by Decision 2006/333/EC, tariff quotas are open for imports into the Union of pigmeat, subject to the conditions laid down in this Regulation.

For each tariff quota, the volume of products, the order number and the import tariff quota period and sub-periods are specified in Annex X to this Regulation.

Article 66

Tariff quotas for products originating in Canada

1 The release into free circulation in the Union of pigmeat originating in Canada shall be conditional upon production of an origin declaration. The origin declaration shall be provided on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification. The text of the origin declaration shall be as set out in Annex 2 to the Protocol on rules of origin and origin procedures to the Comprehensive Economic and Trade Agreement between Canada, of the one part, and the European Union and its Member States, of the other part.

2 The conversion factors laid down in Part B of Annex XVI shall be used to convert product weight to carcass weight equivalent for the tariff quota under order number 09.4282.

3 Applications for import licences shall be submitted within the first 7 days of the second month preceding each of the sub-periods referred to in Annex X to this Regulation.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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)

4 If quantities remain available after the first application period within a given sub-period, eligible applicants may submit new applications for import licences during the two following application periods, in accordance with Article 6 of this Regulation. In such cases food business operators with establishments approved in accordance with Article 4 of Regulation (EC) No 853/2004 may apply without submitting a proof of trade.

5 Import licences shall be issued as of the 23rd day until the end of the month in which the applications were submitted.

6 Import licences shall be valid for 5 months from the day of issue within the meaning of Article 7 of Implementing Regulation (EU) 2016/1239 or the date of the beginning of the sub-period for which the import licence is issued, whichever is later. However, the import licence shall expire on 31 December at the latest.

7 Licence holders may return unused licence quantities before the expiry of the licence and no later than 4 months prior to the end of the tariff quota period. Each licence holder may return up to 30 % of its individual licence quantity.

8 Where a part of the licence quantity is returned in accordance with paragraph 7, 60 % of the corresponding security shall be released.

CHAPTER 9

Eggs

Article 67

Tariff quotas

In accordance with the concessions made in the framework of the World Trade Organisation approved by Decision 94/800/EC, tariff quotas for imports into the Union in the egg sector and for egg albumin are open, subject to the conditions laid down in this Regulation.

For each tariff quota, the volume of products, the order number and the import tariff quota period and sub-periods are specified in Annex XI to this Regulation.

Article 68

Weight conversions

1 For the purposes of this Regulation, the weight shall be converted into shell egg equivalent according to the standard rates of yield laid down in Part A of Annex XVI to this Regulation. The standard rates of yield shall apply only to import goods of sound, genuine and merchantable quality which conforms to any standard quality laid down in Union legislation and on condition that the compensating products are not obtained by special processing methods in order to meet specific quality requirements.

2 The reference quantity shall be corrected using the conversion factors laid down in Part A of Annex XVI to this Regulation.

3 For the purposes of this Regulation, the weight of milk albumins shall be converted into the shell egg equivalent according to the standard rates of yield of 7,00 for dried milk

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albumins (CN code 3502 20 91) and of 53,00 for other milk albumins (CN code 3502 20 99) using the principles of conversion laid down in Part A of Annex XVI to this Regulation.

4 For the purpose of licence applications for tariff quotas under order numbers 09.4275, 09.4401 and 09.4402, the total quantity shall be converted into the shell egg equivalent.

5 Quantities notified to the Commission under this Regulation shall be expressed in:
a kilograms of shell egg equivalent for order numbers 09.4275, 09.4401 and 09.4402;
b kilograms of product weight for order number 09.4276.

CHAPTER 10

Poultry meat

Article 69

Tariff quotas

In accordance with the Agreements in the form of Agreed Minutes on certain oil seeds between the European Community and Argentina, Brazil, Canada, Poland, Sweden and Uruguay, respectively, pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (GATT), approved by Council Decision 94/87/EC⁽⁴⁴⁾, tariff quotas are open for imports into the Union of poultrymeat, subject to the conditions laid down in this Regulation.

In accordance with the concessions made in the framework of the World Trade Organisation, approved by Decision 94/800/EC, tariff quotas are open for imports into the Union of poultrymeat products, subject to the conditions laid down in this Regulation.

In accordance with the Agreement in the form of an Exchange of Letters between the European Community and the State of Israel concerning reciprocal liberalisation measures and the replacement of Protocols 1 and 2 to the EC-Israel Association Agreement, approved by Council Decision 2003/917/EC⁽⁴⁵⁾, tariff quotas are open for imports into the Union of poultrymeat products, subject to the conditions laid down in this Regulation.

In accordance with the Agreement in the form of an Exchange of Letters between the European Community and the United States of America pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 approved by Decision 2006/333/EC, tariff quotas are open for imports into the Union of poultry meat, subject to the conditions laid down in this Regulation.

In accordance with the Agreements in the form of Agreed Minutes between the European Community and the Federative Republic of Brazil, and between the European Community and the Kingdom of Thailand pursuant to Article XXVIII of the General Agreement on Tariffs and Trade 1994 (GATT 1994) relating to the modification of concessions with respect to poultry meat, approved by Council Decision 2007/360/EC⁽⁴⁶⁾, tariff quotas are open for imports into the Union of poultry meat, subject to the conditions laid down in this Regulation.

In accordance with the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and

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Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols, approved by Council Decision 2014/668/EU⁽⁴⁷⁾, tariff quotas are open for imports into the Union of poultry meat, subject to the conditions laid down in this Regulation.

For each tariff quota, the volume of products, the order number, and the import tariff quota period and sub-periods are specified in Annex XII to this Regulation.

CHAPTER 11

Dog and cat food

Article 70

Export licences for dog and cat food falling within CN code 2309 10 90 and qualifying for special import treatment in Switzerland

1 In accordance with the concessions made in the framework of the World Trade Organisation Uruguay Round⁽⁴⁸⁾, a tariff quota is open for exports to Switzerland of dog and cat food of EU origin, subject to the conditions laid down in this Regulation.

For that tariff quota, the volume of products and the export tariff quota period are specified in Annex XIII to this Regulation.

2 Licence applications shall be admissible only where applicants declare in writing that all material used in the manufacture of products covered by their application has been produced entirely within the Union. The applicants shall also undertake, in writing, to provide, at the request of the competent authorities, evidence that those conditions are met, and to accept, where applicable, any checks by those authorities of the accounts and of the conditions under which the products concerned are manufactured. If the applicant is not the manufacturer of the products, it shall present a similar statement and undertaking by the manufacturer in support of his application.

3 By way of derogation from Article 71(1), the AGREX export licence may be replaced by an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification.

CHAPTER 12

Rules common to certain tariff quotas listed in Chapters 6, 7 and 11

Article 71

Rules applicable to export tariff quotas managed by third countries and subject to specific EU rules

1 The export of products subject to export tariff quotas managed by third countries shall be subject to the presentation of an AGREX export licence as set out in Annex I to Implementing Regulation (EU) 2016/1239.

Status: Point in time view as at 24/11/2020.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2020/761. 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)

2 Licence applications for those tariff rate quotas shall be admissible only where the conditions referred to in Article 64(3) and in Article 70(2) are fulfilled.

3 By way of derogation from Article 6(1) and (2), operators may lodge more than one licence application per month, and licence applications may be submitted any day, taking account of Article 3 of Regulation (EU) 2016/1239.

4 Licences shall be issued as soon as possible after admissible applications are lodged.

5 At the request of the party concerned, a certified copy of the endorsed licence shall be issued.

6 Export licences may be used for one export declaration only. Licences shall be exhausted once the export declaration has been accepted.

7 Article 16 shall not apply to export tariff quotas managed by third countries.

Article 72

Specific rules applicable to import tariff quotas managed with documents issued by the exporting countries

1 Where an import tariff quota is managed in accordance with point (iii) of Article 187(b) of Regulation (EU) No 1308/2013, the document issued by an exporting country shall be:

- a a certificate of authenticity (CA) for the sector of beef and veal;
- b an Inward Monitoring Arrangement form (IMA 1) for the sector of milk and milk products.

2 By way of derogation from Article 6(1) and (2), operators may lodge more than one licence application per month and licence applications may be submitted at any day, taking account of Article 3 of Regulation (EU) 2016/1239.

3 With the exception of tariff quotas referred to in Articles 49 and 50, operators shall present to the licence issuing authority of the Member State of import the original of the certificate of authenticity or of the IMA 1 certificate together with their application for import licence. The operator shall also provide a copy of the certificate of authenticity or of the IMA 1 certificate if so required by the licence issuing authority. The application shall be made within the period of validity of the certificate of authenticity or of the IMA 1 certificate and no later than the last day of the tariff quota period concerned.

4 The licence issuing authority shall verify that information on the certificate of authenticity corresponds to the information it received from the Commission. If that is the case and unless instructed otherwise by the Commission, the licence issuing authority shall issue import licences without delay, no later than six calendar days after receiving the application submitted with a certificate of authenticity or IMA 1 certificate.

5 One certificate of authenticity or IMA 1 certificate shall be used for issuing one import licence only.

6 The licence issuing authority shall note on the certificate of authenticity or IMA 1 certificate and on their copy the licence issue number and the quantity for which that document was used. The quantity shall be expressed in whole units, rounded up. The certificate of authenticity or IMA 1 certificate shall be kept by the licence issuing authority. The copy shall be returned to the applicant to be used for customs procedures where so indicated in Title III of this Regulation.

Status: Point in time view as at 24/11/2020.

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7 The Commission may request a third country to authorise representatives of the Commission to carry out, where required, on-the-spot checks in that third country. Those checks shall be performed jointly with the competent authorities of the third country concerned.

8 Once the exporting country has issued one or more certificates of authenticity or IMA 1 certificates, it shall immediately communicate the issue of these documents to the Commission. Exchange of documents and information between the Commission and an exporting country shall take place by means of an information system set up by the Commission in accordance with Implementing Regulation (EU) 2017/1185. If required by a third country, the exchange of documents may continue to take place by conventional means, in which case the import licence shall be made available to the titular holder only when the original of the exporting country document is presented.

9 The Commission shall make available to the licence issuing and customs authorities of the Member States the specimens of the stamp imprints used by the issuing authority in the exporting country for issuing the certificate of authenticity. Names and signatures of the persons authorised to sign the certificate of authenticity, communicated to the Commission by the authorities of exporting countries, shall also be made available to the licence issuing and customs authorities of the Member States. The access to the Specimen Management System (SMS) database containing this information shall be restricted to authorised persons and shall be made available to Member States by means of an information system set up in accordance with Articles 57 and 58 of Implementing Regulation (EU) 2015/2447.

TITLE IV

FINAL PROVISIONS

Article 73

Entry into force and application

1 This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

2 This Regulation shall apply to the tariff quota periods starting from 1 January 2021 onwards.

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

Status: Point in time view as at 24/11/2020.

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- (1) 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).
- (2) Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p. 59).
- (3)
 - In Bulgarian: Мито в рамките на квотата, което се прилага спрямо количеството, посочено в раздели 17 и 18
 - In Spanish: Derecho contingentario aplicable a la cantidad indicada en las secciones 17 y 18
 - In Czech: Clo v rámci kvóty uplatňované na množství uvedené v kolonkách 17 a 18
 - In Danish: Toldsats inden for kontingentet gældende for den mængde, der er angivet i afdeling 17 og 18
 - In German: Kontingentszollsatz für die in den Feldern 17 und 18 angegebene Menge
 - In Estonian: Punktides 17 ja 18 nimetatud koguse suhtes kohaldatav kvoodijärgne tollimaksumäär
 - In Greek: Εντός ποσόστωσης δασμός που εφαρμόζεται στην ποσότητα η οποία αναγράφεται στις θέσεις 17 και 18
 - In English: In-quota duty applicable to the quantity specified in Sections 17 and 18
 - In French: Droit contingentaire applicable à la quantité spécifiée aux Sections 17 et 18
 - In Croatian : stopa carine unutar kvote koja se primjenjuje na količinu navedenu u odjeljcima 17. i 18
 - In Italian: Dazio contingente applicabile al quantitativo specificato nelle sezioni 17 e 18
 - In Latvian: Kventas maksājuma likme, kas piemērojama 17. un 18. ailē norādītajam daudzumam
 - In Lithuanian: muitas, taikomas 17 ir 18 skyriuose nurodytiems kvotos neviršijantiems kiekiams
 - In Hungarian: A 17. és 18. szakaszban meghatározott mennyiségre alkalmazandó vámkontingensen belüli vámtétel
 - In Maltese: Dazju fil-kwota applikabbli għall-kwantità specificata fit-Taqsimiet 17 u 18
 - In Dutch: Het contingentrecht geldt voor de in de vakken 17 en 18 vermelde hoeveelheden
 - In Polish: stawka celna w ramach kontyngentu mająca zastosowanie do ilości określonej w sekcjach 17 i 18
 - In Portuguese: Direito dentro do contingente aplicável à quantidade especificada nas casas 17 e 18
 - In Romanian: Taxă vamală contingentară aplicabilă cantităţii specificate în secţiunile 17 şi 18
 - In Slovak: Clo v rámci kvóty uplatniteľné na množstvo uvedené v oddieloch 17 a 18
 - In Slovenian: Dajatev v okviru kvote, ki se uporablja za količino iz oddelkov 17 in 18
 - In Finnish: 17 ja 18 kohdassa tarkoitettuun määrään sovellettava kiintiötulli
 - In Swedish: Tillämplig tullsats inom kvoten för den kvantitet som anges i fälten 17 och 18.
- (4)
 - In Bulgarian: Член 3, параграф 4 от Регламент (ЕИО, Евратом) № 1182/71 не се прилага
 - In Spanish: No es de aplicación el artículo 3, apartado 4, del Reglamento (CEE, Euratom) n.º 1182/71
 - In Czech: Ustanovení čl. 3 odst. 4 nařízení (EHS, Euratom) č. 1182/71 se nepoužije
 - In Danish: Artikel 3, stk. 4, i forordning (EØF, Euratom) nr. 1182/71 finder ikke anvendelse
 - In German: Artikel 3 Absatz 4 der Verordnung (EWG, Euratom) Nr. 1182/71 kommt nicht zur Anwendung
 - In Estonian: Määruse (EMÜ, Euratom) nr 1182/71 artikli 3 lõiget 4 ei kohaldata
 - In Greek: Το άρθρο 3 παράγραφος 4 του κανονισμού (ΕΟΚ, Ευρατόμ) αριθ. 1182/71 δεν εφαρμόζεται
 - In English: Article 3(4) of Regulation (EEC, Euratom) No 1182/71 shall not apply
 - In French: L'article 3, paragraphe 4, du règlement (CEE, Euratom) n° 1182/71 ne s'applique pas
 - In Croatian: Članak 3. stavak 4. Uredbe (EEZ, Euratom) br. 1182/71 se ne primjenjuje
 - In Italian: L'articolo 3, paragrafo 4, del regolamento (CEE, Euratom) n. 1182/71 non si applica
 - In Latvian: Regulas (EEK, Euratom) Nr. 1182/71 3. panta 4. punktu nepiemēro
 - In Lithuanian: Reglamentas (EEB, Euratomas) Nr. 1182/71 3 straipsnio 4 dalis netaikoma
 - In Hungarian: Az 1182/71/EGK, Euratom rendelet 3. cikkének (4) bekezdését nem kell alkalmazni
 - In Maltese: L-Artikolu 3(4) tar-Regolament (KEE, Euratom) Nru 1182/71 ma għandux japplika
 - In Dutch: Artikel 3, lid 4, van Verordening (EEG, Euratom) nr. 1182/71 is niet van toepassing
 - In Polish: Artykuł 3 ust. 4 rozporządzenia (EWG, Euratom) nr 1182/71 nie ma zastosowania
 - In Portuguese: O artigo 3.º, n.º 4, do Regulamento (CEE, Euratom) n.º 1182/71 não é aplicável
 - In Romanian: Articolul 3 alineatul 4 din Regulamentul (CEE, Euratom) nr. 1182/71 nu se aplică
 - In Slovak: Článok 3 ods. 4 nariadenia (EHS, Euratom) č. 1182/71 sa neuplatňuje
 - In Slovenian: Člen 3(4) Uredbe (EGS, Euratom) št. 1182/71 se ne uporablja
 - In Finnish: Asetuksen (ETY, Euratom) N:o 1182/71 3 artiklan 4 kohtaa ei sovelleta
 - In Swedish: Artikel 3.4 i förordning (EEG, Euratom) nr 1182/71 skall inte tillämpas.

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- (5) Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits ([OJ L 124, 8.6.1971, p. 1](#)).
- (6) Commission Delegated Regulation (EU) 2017/1183 of 20 April 2017 on supplementing Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council with regard to the notifications to the Commission of information and documents ([OJ L 171, 4.7.2017, p. 100](#)).
- (7) Commission Implementing Regulation (EU) 2017/1185 of 20 April 2017 laying down rules for the application of Regulations (EU) No 1307/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards notifications to the Commission of information and documents and amending and repealing several Commission Regulations ([OJ L 171, 4.7.2017, p. 113](#)).
- (8) Council Decision 94/800/EC (of 22 December 1994) concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) ([OJ L 336, 23.12.1994, p. 1](#)).
- (9) Council Decision 2006/333/EC of 20 March 2006 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the United States of America pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic in the course of their accession to the European Union ([OJ L 124, 11.5.2006, p. 13](#)).
- (10) Council Decision 2007/444/EC of 22 February 2007 on the conclusion of an Agreement between the European Community and the Government of Canada on the conclusion of GATT Article XXIV:6 Negotiations ([OJ L 169, 29.6.2007, p. 53](#)).
- (11) Commission Regulation (EU) No 642/2010 of 20 July 2010 on rules of application (cereal sector import duties) for Council Regulation (EC) No 1234/2007 ([OJ L 187, 21.7.2010, p. 5](#)).
- (12) Commission Implementing Regulation (EU) 2016/1240 of 18 May 2016 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to public intervention and aid for private storage ([OJ L 206, 30.7.2016, p. 71](#)).
- (13) [OJ L 11, 14.1.2017, p. 23](#).
- (14) Council Regulation (EC) No 1095/96 of 18 June 1996 on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations ([OJ L 146, 20.6.1996, p. 1](#)).
- (15) Council Decision 96/317/EC of 13 May 1996 concerning the conclusion of the results of consultations with Thailand under GATT Article XXIII ([OJ L 122, 22.5.1996, p. 15](#)).
- (16) Council and Commission Decision 2004/239/EC, Euratom of 23 February 2004 concerning the conclusion of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part ([OJ L 84, 20.3.2004, p. 1](#)).
- (17) Council Decision 2009/330/EC of 15 September 2008 on the signing of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union ([OJ L 107, 28.4.2009, p. 1](#)).
- (18) Council and Commission Decision 2013/490/EU, Euratom of 22 July 2013 on the conclusion of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Serbia, of the other part ([OJ L 278, 18.10.2013, p. 14](#)).
- (19) Council Decision (EU) 2017/75 of 21 November 2016 on the signing, on behalf of the Union and its Member States, and provisional application of the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and Bosnia and Herzegovina, of the other part, to take account of the accession of the Republic of Croatia to the European Union ([OJ L 12, 17.1.2017, p. 1](#)).
- (20) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code ([OJ L 343, 29.12.2015, p. 1](#)).

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- (21) Decision 98/238/EC, ECSC of the Council and the Commission of 26 January 1998 on the conclusion of a Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part (OJ L 97, 30.3.1998, p. 1).
- (22) Council Decision 2001/404/EC of 28 May 2001 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the Argentine Republic pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 for the modification of concessions with respect to garlic provided for in Schedule CXL annexed to the GATT (OJ L 142, 29.5.2001, p. 7).
- (23) Council Decision 2006/398/EC of 20 March 2006 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the People's Republic of China pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic in the course of their accession to the European Union (OJ L 154, 8.6.2006, p. 22).
- (24) Council Decision (EU) 2016/1885 of 18 October 2016 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and the People's Republic of China pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedule of the Republic of Croatia in the course of its accession to the European Union (OJ L 291, 26.10.2016, p. 7).
- (25) Commission Regulation (EC) No 341/2007 of 29 March 2007 opening and providing for the administration of tariff quotas and introducing a system of import licences and certificates of origin for garlic and certain other agricultural products imported from third countries (OJ L 90, 30.3.2007, p. 12).
- (26) Decision 2002/309/EC, Euratom of the Council, and of the Commission as regards the Agreement on Scientific and Technological Cooperation, of 4 April 2002 on the conclusion of seven Agreements with the Swiss Confederation (OJ L 114, 30.4.2002, p. 1).
- (27) Council Decision 2008/474/EC of 16 June 2008 concerning the signing and conclusion of the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and Bosnia and Herzegovina, of the other part (OJ L 169, 30.6.2008, p. 10).
- (28) Council Decision 2010/36/EC of 29 April 2008 concerning the signing and conclusion of the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the Republic of Serbia, of the other part (OJ L 28, 30.1.2010, p. 1).
- (29) Council and Commission Decision 2010/224/EU, Euratom of 29 March 2010 on the conclusion of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Montenegro, of the other part (OJ L 108, 29.4.2010, p. 1).
- (30) This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.
- (31) Council Decision (EU) 2016/342 of 12 February 2016 on the conclusion, on behalf of the Union, of the Stabilisation and Association Agreement between the European Union and the European Atomic Energy Community, of the one part, and Kosovo, of the other part (OJ L 71, 16.3.2016, p. 1).
- (32) Council Decision 2005/269/EC of 28 February 2005 on the conclusion of the Agreement establishing an association between the European Community and its Member States of the one part, and the Republic of Chile, of the other part (OJ L 84, 2.4.2005, p. 19).
- (33) Council Decision 2006/106/EC of 30 January 2006 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Australia pursuant to Article XXIV:6 and Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994 relating to the modification of concessions in the schedules of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic in the course of their accession to the European Union (OJ L 47, 17.2.2006, p. 52).
- (34) Council Decision (EU) 2017/38 of 28 October 2016 on the provisional application of the Comprehensive Economic and Trade Agreement (CETA) between Canada, of the one part, and the European Union and its Member States, of the other part (OJ L 11, 14.1.2017, p. 1080).

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- (35) Council Decision (EU) 2017/1247 of 11 July 2017 on the conclusion, on behalf of the European Union, of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other party (OJ L 181, 12.7.2017, p. 1).
- (36) Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin (OJ L 139, 30.4.2004, p. 55).
- (37) Decision No 1/98 of the EC-Turkey Association Council of 25 February 1998 on the trade regime for agricultural products – Protocol 1 concerning the preferential regime applicable to the importation into the Community of agricultural products originating in Turkey – Protocol 2 concerning the preferential regime applicable to the importation into Turkey of agricultural products originating in the Community – Protocol 3 on rules of origin – Joint declaration concerning the Republic of San Marino – Joint Declaration (OJ L 86, 20.3.1998, p. 1).
- (38) Council Decision 1999/753/EC of 29 July 1999 concerning the provisional application of the Agreement on Trade, Development and Cooperation between the European Community and its Member States, of the one part, and the Republic of South Africa, of the other part (OJ L 311, 4.12.1999, p. 1).
- (39) Council Decision 2011/818/EU of 8 November 2011 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and the Kingdom of Norway concerning additional trade preferences in agricultural products reached on the basis of Article 19 of the Agreement on the European Economic Area (OJ L 327, 9.12.2011, p. 1).
- (40) Council Decision 2008/805/EC of 15 July 2008 on the signature and provisional application of the Economic Partnership Agreement between the CARIFORUM States, of the one part, and the European Community and its Member States, of the other part (OJ L 289, 30.10.2008, p. 1).
- (41) Council Decision (EU) 2017/1913 of 9 October 2017 on the conclusion of the Agreement in the form of an Exchange of Letters between the European Union and Iceland concerning additional trade preferences in agricultural products (OJ L 274, 24.10.2017, p. 57).
- (42) 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).
- (43) Council Decision 95/591/EC of 22 December 1995 concerning the conclusion of the results of negotiations with certain third countries under GATT Article XXIV:6 and other related matters (United States and Canada) (OJ L 334, 30.12.1995, p. 25).
- (44) Council Decision 94/87/EC of 20 December 1993 concerning the conclusion of Agreements in the form of Agreed Minutes on certain oil seeds between the European Community and Argentina, Brazil, Canada, Poland, Sweden and Uruguay, respectively, pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (GATT) (OJ L 47, 18.2.1994, p. 1).
- (45) Council Decision 2003/917/EC of 22 December 2003 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the State of Israel concerning reciprocal liberalisation measures and the replacement of Protocols 1 and 2 to the EC-Israel Association Agreement (OJ L 346, 31.12.2003, p. 65).
- (46) Council Decision 2007/360/EC of 29 May 2007 on the conclusion of Agreements in the form of Agreed Minutes between the European Community and the Federative Republic of Brazil, and between the European Community and the Kingdom of Thailand pursuant to Article XXVIII of the General Agreement on Tariffs and Trade 1994 (GATT 1994) relating to the modification of concessions with respect to poultry meat (OJ L 138, 30.5.2007, p. 10).
- (47) Council Decision 2014/668/EU of 23 June 2014 on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols (OJ L 278, 20.9.2014, p. 1).
- (48) Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

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