

COMMISSION REGULATION (EC) No 376/2008**of 23 April 2008****laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products**

(Codified version)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1784/2003 of 29 September 2003 on the common organisation of the market in cereals⁽¹⁾, and in particular Article 9(2), Article 12(1) and (4) and Article 18 thereof, and the corresponding Articles of the other Regulations on the common organisation of markets in agricultural products,

Whereas:

- (1) Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products⁽²⁾ has been substantially amended several times⁽³⁾. In the interests of clarity and rationality the said Regulation should be codified.
- (2) The Community Regulations which introduced import and export licences provide that all imports into the Community and all exports from it of agricultural products are to be subject to the production of such a licence. The scope of such licences should therefore be defined, with the express stipulation that they are not required for operations which do not constitute imports or exports in the strict sense.
- (3) Where products are subject to inward-processing arrangements, the competent authorities may, in some cases, allow products to be put into free circulation either with or without further processing. In such cases, to ensure that the market is properly managed, an import licence should be required for products actually put into free circulation. However, where a product put into free circulation has been obtained from basic products some of which have been imported from third countries and some of which have been purchased in the Community, only those basic products imported from third countries or obtained from the processing of basic products from third countries need to be taken into consideration.

- (4) The object of import and export licences and advance fixing certificates is the sound administration of the common market organisation. Some operations relate to small quantities and, in the interests of simplifying administrative procedures, import and export licences and advance-fixing certificates should not be required for such operations.
- (5) Export licences are not required for the victualling of vessels and aeroplanes in the Community. Since the justification is similar, this provision should also apply to deliveries to platforms and naval vessels and to victualling in third countries. For the same reasons, licences should not be required for the operations covered by Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty⁽⁴⁾.
- (6) In view of international trade practice in respect of the products or goods in question, certain tolerances should be allowed with regard to the quantity of products imported or exported as compared with the quantity indicated on the licence or certificate.
- (7) So that several operations can be carried out at the same time under one licence or certificate, provision should be made for extracts of licences and certificates to be issued which have the same effect as the licences and certificates from which they are extracted.
- (8) Under the Community rules governing the various sectors covered by the common organisation of agricultural markets, import and export licences and advance fixing certificates are applicable to operations effected in the Community. This arrangement requires common rules to be adopted for drawing up and using such licences or certificates and Community forms and methods to be established for administrative cooperation between Member States.
- (9) The use of computerised procedures is gradually replacing the manual input of data in the different areas of administrative activity. It should therefore also be possible to use computerised and electronic procedures when issuing and using licences and certificates.

⁽¹⁾ OJ L 270, 21.10.2003, p. 78. Regulation as last amended by Regulation (EC) No 735/2007 (OJ L 169, 29.6.2007, p. 6). Regulation (EC) No 1784/2003 will be replaced by Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) as from 1 July 2008.

⁽²⁾ OJ L 152, 24.6.2000, p. 1. Regulation as last amended by Regulation (EC) No 1423/2007 (OJ L 317, 5.12.2007, p. 36).

⁽³⁾ See Annex IV.

⁽⁴⁾ OJ L 105, 23.4.1983, p. 1. Regulation as last amended by Regulation (EC) No 274/2008 (OJ L 85, 27.3.2008, p. 1).

- (10) The Community Regulations which introduced those licences and certificates provide that they are to be issued subject to the lodging of a security so as to guarantee that the undertaking to import or export will be fulfilled during the period of their validity. It is necessary to define when the undertaking to export or import is fulfilled.
- (11) In the case of licences with advance fixing of the refund, the licence to be used depends on the tariff classification of the product. In the case of certain mixtures, the rates of refund do not depend on the tariff classification of the product but on special rules laid down for that purpose. Therefore, where the component on which the refund applicable to the mixture is calculated does not correspond to the tariff classification of the mixture, such imported or exported mixtures should not qualify for the rate fixed in advance.
- (12) Import licences are sometimes used to administer quantitative import arrangements. This is possible only where knowledge of the imports effected under the licences issued is available within a fairly short period. In such cases, the requirement to produce evidence that licences have been used is not merely in the interest of sound administration but becomes essential for administering these quantitative arrangements. The evidence in question is supplied by producing copy No 1 of the licence and, where appropriate, the extracts therefrom. It is possible to supply such evidence within a fairly short period. Such a time limit should therefore be fixed for cases where the Community rules on the licences used to administer quantitative arrangements make reference thereto.
- (13) In some cases the amount of security required for a licence or certificate may be extremely small. In order to reduce the administrative load, no security should be required in such cases.
- (14) Since in practice the person using a licence or certificate may not be the holder or transferee, in the interests of legal certainty and administrative efficiency it should be specified which persons are authorised to use the certificate or licence. The necessary link between the titular holder and the person making the customs declaration should be established to this end.
- (15) An import or export licence confers the right to import or export and so it must be presented at the time when the import or export declaration is accepted.
- (16) When simplified import or export procedures are used, the requirement to present the licence to the customs authorities may be waived or the licence may be presented subsequently. However, the importer or exporter must be in possession of the licence on the date considered to be that on which the import or export declaration is accepted.
- (17) In the interests of simplification, the rules may be made more flexible so as to allow Member States to introduce a simplified procedure for the administrative handling of licences, under which licences are kept by the issuing body or, where applicable, the paying agency in the case of export licences with advance fixing of the refund.
- (18) In the interest of sound administration, licences or certificates and extracts therefrom may not be amended after issue. However, in cases of doubt relating to an error attributable to the issuing body or to obvious inaccuracies and concerning the items appearing on the licence, certificate or extract, a procedure should be introduced whereby inaccurate licences, certificates or extracts may be withdrawn and corrected documents issued.
- (19) Where a product is placed under one of the simplified arrangements provided for in Articles 412 to 442a of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽¹⁾, or in Title X, Chapter I of Appendix I to the Convention of 20 May 1987 on a common transit procedure, no formalities need to be carried out at the customs office of the frontier station in cases where transit begins inside the Community and is to end outside it. In the interests of administrative simplicity, where one of these procedures is applied, special arrangements should be adopted for the release of the security.
- (20) It can happen that, for reasons outside the control of the party concerned, the document constituting proof of departure from the Community's customs territory cannot be produced although the product has left the said territory or, in the case of operations as specified in Article 36 of Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products⁽²⁾, reached its destination. Such a situation may impede trade. In such circumstances other documents should be recognised as being equivalent.
- ⁽¹⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).
- ⁽²⁾ OJ L 102, 17.4.1999, p. 11. Regulation as last amended by Regulation (EC) No 159/2008 (OJ L 48, 22.2.2008, p. 19).

- (21) The Community Regulations which introduced the licences and certificates concerned provide that the security is to be forfeit in whole or in part if import or export is not carried out, or only partly carried out, during the period of validity of the licence or certificate. The action to be taken in such circumstances should be specified in detail, in particular for cases where non-fulfilment of undertakings is due to *force majeure*. In such cases the obligation to import or export may be considered cancelled or the period of validity of the licence or certificate may be extended. However, in order to prevent possible disruption of the market, that extension should in any case be limited to a maximum of six months calculated from the end of the original period of validity.
- (22) In order to simplify administrative procedures, the security should be returned in full when the total amount to be forfeit is very small.
- (23) The security lodged at the time of the issue of the licences or certificates is to be released provided proof is supplied to the competent bodies that the goods concerned have left the Community's customs territory within 60 days from the date on which the export declarations are accepted.
- (24) It can happen that the security is released for various reasons without the obligation to import or export actually having been fulfilled. In such cases, the wrongly released security should be relodged.
- (25) In order to make full use of export possibilities for agricultural products eligible for refunds, a mechanism should be introduced to encourage operators to return quickly any licences and certificates which they will not be using to the issuing body. A mechanism should also be introduced to encourage operators to return certificates to the issuing body promptly after their expiry date so that the unused quantities can be reused as quickly as possible.
- (26) Under Article 3(4) of Council Regulation (EEC, Euratom) No 1182/71 of 3 June 1971 determining the rules applicable to periods, dates and time limits⁽¹⁾, where the last day of a period is a public holiday, Sunday or Saturday the period ends with the expiry of the last hour of the following working day. In certain cases, that provision results in the period of use of licences or certificates being extended. Such a measure, which is designed to facilitate trade, must not have the effect of changing the economic conditions of the import or export operation.
- (27) In some sectors of the common organisation of the agricultural markets there is provision for a period of reflection before export licences are issued. The purpose of this period is to allow the market situation to be assessed and, where appropriate, in particular where there are difficulties, to allow pending applications to be suspended, which amounts to rejecting those applications. It should be specified that such suspension is also possible in the case of licences applied for under Article 47 of this Regulation and that once the period of reflection has elapsed the licence application cannot again be suspended.
- (28) Under Article 844(3) of Regulation (EEC) No 2454/93, products exported under a licence or advance-fixing certificate may qualify for treatment as returned goods only where the Community rules on licences and certificates have been complied with. Special rules should be laid down for applying the system of licences and certificates for products likely to qualify under these arrangements.
- (29) Under Article 896 of Regulation (EEC) No 2454/93, goods which are put into free circulation under an import licence or advance-fixing certificate are eligible for the system of repayment or remission of import duties only where it is established that the necessary steps have been taken by the competent authorities to cancel the effects of putting those goods into free circulation as regards the licence or certificate.
- (30) Article 880 of Regulation (EEC) No 2454/93 lays down certain detailed rules for applying Article 896 of that Regulation, in particular that the authorities responsible for issuing licences and certificates must provide confirmation.
- (31) This Regulation should lay down all the rules necessary for implementing Article 896 of Regulation (EEC) No 2454/93. In some cases it should be possible to comply with Regulation (EEC) No 2454/93 without recourse to the confirmation referred to in Article 880 thereof.
- (32) When import licences are used to determine the preferential import duty under tariff quotas, there is a danger that forged licences may be used, in particular in cases where there is a large difference between the full duty and the reduced or zero duty. To reduce this danger of fraud, there should be a mechanism for verifying the authenticity of the licences submitted.

⁽¹⁾ OJ L 124, 8.6.1971, p. 1.

(33) Where an import licence covering an agricultural product is also used to administer a tariff quota to which preferential arrangements apply, such preferential arrangements are to apply to importers by virtue of the licence or certificate which must, in some cases, be accompanied by a document from a third country. To avoid any overrun in the quota, the preferential arrangements must apply up to the quantity for which the licence or certificate was issued. However, in order to facilitate imports, the tolerance provided for in Article 7(4) should be permitted, provided that it is specified at the same time that the part of the quantity exceeding that shown on the licence or certificate but within the tolerance does not qualify under the preferential arrangements and full duty is payable thereon on import.

(34) The measures laid down in this Regulation are in accordance with the opinions of all the management committees concerned,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE OF THE REGULATION

Article 1

Subject to certain exceptions laid down in Community rules specific to certain products, this Regulation lays down common rules for implementing the system of import and export licences and advance-fixing certificates (hereinafter referred to as licences and certificates) established by or provided for in:

— Article 8 of Council Regulation (EEC) No 2759/75 ⁽¹⁾ (pigmeat),

— Article 3 of Council Regulation (EEC) No 2771/75 ⁽²⁾ (eggs),

— Article 3 of Council Regulation (EEC) No 2777/75 ⁽³⁾ (poultrymeat),

— Article 2 of Council Regulation (EEC) No 2783/75 ⁽⁴⁾ (ovalbumin and lactalbumin),

— Article 29 of Council Regulation (EC) No 1254/1999 ⁽⁵⁾ (beef and veal),

— Article 26 of Council Regulation (EC) No 1255/1999 ⁽⁶⁾ (milk and milk products),

— Article 59 of Council Regulation (EC) No 1493/1999 ⁽⁷⁾ (wine),

— Article 13 of Council Regulation (EC) No 2529/2001 ⁽⁸⁾ (sheepmeat and goatmeat),

— Article 9 of Regulation (EC) No 1784/2003 (cereals),

— Article 10 of Council Regulation (EC) No 1785/2003 ⁽⁹⁾ (rice),

— Article 10 of Council Regulation (EC) No 865/2004 ⁽¹⁰⁾ (olive oil and table olives),

— Article 22 of Commission Regulation (EC) No 1043/2005 ⁽¹¹⁾ (agricultural products exported in the form of goods not covered by Annex I to the Treaty),

— Article 4 of Council Regulation (EC) No 1947/2005 ⁽¹²⁾ (seeds),

— Article 23 of Council Regulation (EC) No 318/2006 ⁽¹³⁾ (sugar, isoglucose and inulin syrup),

— Articles 28 to 32 and Article 40 of Council Regulation (EC) No 1182/2007 ⁽¹⁴⁾ (fruit and vegetables),

⁽¹⁾ OJ L 282, 1.11.1975, p. 1. Regulation (EEC) No 2759/75 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽²⁾ OJ L 282, 1.11.1975, p. 49. Regulation (EEC) No 2771/75 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽³⁾ OJ L 282, 1.11.1975, p. 77. Regulation (EEC) No 2777/75 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽⁴⁾ OJ L 282, 1.11.1975, p. 104.

⁽⁵⁾ OJ L 160, 26.6.1999, p. 21. Regulation (EC) No 1254/1999 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽⁶⁾ OJ L 160, 26.6.1999, p. 48. Regulation (EC) No 1255/1999 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽⁷⁾ OJ L 179, 14.7.1999, p. 1.

⁽⁸⁾ OJ L 341, 22.12.2001, p. 3. Regulation (EC) No 2529/2001 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽⁹⁾ OJ L 270, 21.10.2003, p. 96. Regulation (EC) No 1785/2003 will be replaced by Regulation (EC) No 1234/2007 as from 1 September 2008.

⁽¹⁰⁾ OJ L 161, 30.4.2004, p. 97, as corrected by OJ L 206, 9.6.2004, p. 37. Regulation (EC) No 865/2004 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽¹¹⁾ OJ L 172, 5.7.2005, p. 24.

⁽¹²⁾ OJ L 312, 29.11.2005, p. 3. Regulation (EC) No 1947/2005 will be replaced by Regulation (EC) No 1234/2007 as from 1 July 2008.

⁽¹³⁾ OJ L 58, 28.2.2006, p. 1. Regulation (EC) No 318/2006 will be replaced by Regulation (EC) No 1234/2007 as from 1 October 2008.

⁽¹⁴⁾ OJ L 273, 17.10.2007, p. 1.

— Section I of Chapters II and III of Part III of Council Regulation (EC) No 1234/2007 (live plants and cut flowers, bananas and alcohol).

CHAPTER II

AREA OF APPLICATION OF LICENCES AND CERTIFICATES

Article 2

A licence or certificate shall not be required and may not be presented in respect of products:

- (a) which are not placed in free circulation within the Community; or
- (b) in respect of which export is effected:
 - (i) under a customs procedure which allows import free of the relevant customs duties or charges having equivalent effect, or
 - (ii) under special arrangements which allow export free of export duties, as referred to in Article 129 of Regulation (EEC) No 2913/92.

Article 3

1. Where products which are subject to inward-processing arrangements and which do not contain basic products as referred to in paragraph 2(a) are placed in free circulation, then, insofar as the products actually placed in free circulation are subject to an import licence, such a licence must be produced.

2. Where products which are subject to either of the arrangements referred to in paragraph 1 and which contain both:

- (a) one or more basic products which came within the terms of Article 23(2) of the Treaty but no longer do so as a result of their incorporation in the products put into free circulation; and
- (b) one or more basic products which did not come within the terms of Article 23(2) of the Treaty,

are placed in free circulation then, notwithstanding Article 7(1) of this Regulation, for each basic product referred to in point (b) of this paragraph actually used and being a product subject to an import licence, such a licence shall be produced.

However, an import licence shall not be required where the product actually placed in free circulation is not subject to such a licence.

3. The import licence or licences produced when a product as referred to in paragraph 1 or 2 is placed in free circulation may not provide for advance fixing.

4. On exportation of a product subject to either of the arrangements referred to in paragraph 1 and containing one or more of the basic products referred to in paragraph 2(a), then for each such basic product, being a product subject to an export licence, such licence shall be produced.

However, subject to the third subparagraph concerning the advance fixing of refunds, an export licence shall not be required when the product actually exported is not subject to such a licence.

On exportation of compound products qualifying for an export refund fixed in advance on the basis of one or more of their components, the customs status of each such component shall be the sole element to be taken into account when applying the system of licences and certificates.

Article 4

1. A licence shall not be required and may not be produced for the purposes of operations:

- (a) as specified in Articles 36, 40, 44 and 45 and Article 46(1) of Regulation (EC) No 800/1999; or
- (b) of a non-commercial nature; or
- (c) referred to in Regulation (EEC) No 918/83; or
- (d) relating to quantities not exceeding those set out in Annex II.

Notwithstanding the first subparagraph, a licence must be produced when the import or export is being made under preferential arrangements which are granted by means of the licence.

Member States shall take precautions against abuse when applying this paragraph, in particular when a single import or export operation is covered by more than one import or export declaration which are manifestly unwarranted for economic or other purposes.

2. For the purposes of paragraph 1, 'operations of a non-commercial nature' shall mean:

- (a) imports by or consigned to private individuals, provided that such operations satisfy the requirements of Section II(D)(2) of the preliminary provisions of the Combined Nomenclature;

- (b) exports by private individuals, provided that such operations satisfy, *mutatis mutandis*, the requirements referred to in point (a).

3. Member States are authorised not to require an export licence or licences for products and/or goods consigned by private individuals or groups of private individuals with a view to their free distribution for humanitarian aid purposes in third countries where all the following conditions are met:

- (a) no refund is applied for by the parties which wish to benefit from this exemption;
- (b) such consignments are occasional in nature, comprise varied products and/or goods and do not exceed a total of 30 000 kg per means of transport; and
- (c) the competent authorities have sufficient proof as to the destination and/or use of the products and/or goods and the proper execution of the operation.

The following indication shall be inserted in Section 44 of the export declaration: 'No refund — Article 4(3) of Regulation (EC) No 376/2008'.

Article 5

A licence or certificate shall not be required and may not be produced when products are placed in free circulation under Title VI, Chapter 2 of Regulation (EEC) No 2913/92 governing the treatment of returned goods.

Article 6

1. An export licence shall not be required and may not be produced at the time of acceptance of the re-export declaration for products for which the exporter provides proof that a favourable decision for repayment or remission of import duties has been given in respect of such products under Title VII, Chapter 5, of Regulation (EEC) No 2913/92.

2. Where products are subject on export to presentation of an export licence and the competent authorities accept the re-export declaration before deciding on the application for repayment or remission of import duties, an export licence must be produced. Advance fixing of the export refund or levy shall not be permitted.

CHAPTER III

GENERAL PROVISIONS

SECTION 1

Scope of licences, certificates and extracts

Article 7

1. The import or export licence shall constitute authorisation and give rise to an obligation respectively to import or to export under the licence, and, except in cases of *force majeure*, during its period of validity, the specified quantity of the products or goods concerned.

The obligations referred to in this paragraph shall be primary requirements within the meaning of Article 20 of Commission Regulation (EEC) No 2220/85 ⁽¹⁾.

2. An export licence fixing the export refund in advance shall give rise to an obligation to export the specified quantity of the relevant product under the licence and, except in cases of *force majeure*, during its period of validity.

Where exports of products are subject to presentation of an export licence, the export licence with advance fixing of the refund shall determine the right to export and entitlement to the refund.

Where exports of products are not subject to presentation of an export licence, the export licence with advance fixing of the refund shall determine only the entitlement to the refund.

The obligations referred to in this paragraph shall be primary requirements within the meaning of Article 20 of Regulation (EEC) No 2220/85.

3. In the cases specified in Article 47 and in cases where such requirement is provided for in the specific Community rules for the relevant sector, the issue of a licence or certificate shall give rise to an obligation to import from or export to the country or group of countries specified therein.

4. Where the quantity imported or exported is greater by not more than 5 % than the quantity indicated in the licence or certificate, it shall be considered to have been imported or exported under that licence or certificate.

5. Where the quantity imported or exported is less by not more than 5 % than the quantity indicated in the licence or certificate, the obligation to import or export shall be considered to have been fulfilled.

⁽¹⁾ OJ L 205, 3.8.1985, p. 5.

6. For the purposes of paragraphs 4 and 5, if the licence or certificate is issued on a headage basis the result of the 5 % calculation referred to therein shall, where applicable, be rounded off to the next greater whole number of head.

7. Where, under Article 3(4) of Regulation (EEC) No 1182/71, a licence or certificate fixing the export levy or export refund in advance is used on the first working day following the last day of its normal period of validity, the licence or certificate shall be considered to have been used on the last day of its normal period of validity for the purposes of the amounts fixed in advance.

Article 8

1. Obligations deriving from licences or certificates shall not be transferable. Rights deriving from licences or certificates shall be transferable by their titular holder during the period of its validity. Such transfer may be made in favour of a single transferee only for each licence or certificate or extract therefrom. It shall relate to quantities not yet attributed to the licence or certificate or extract.

2. Transferees may not further transfer their rights but may transfer them back to the titular holder. Transfers back to the titular holder shall relate to quantities not yet attributed to the licence or certificate or extract.

In such cases, one of the entries listed in Annex III, Part A, shall be made by the issuing agency in section 6 of the licence or certificate.

3. In the event of a request for transfer by the titular holder or transfer back to the titular holder by the transferee, the issuing body or the agency or agencies designated by each Member State shall enter the following on the licence or certificate or where appropriate the extract therefrom:

- (a) the name and address of the transferee or the entry referred to in paragraph 2;
- (b) the date of such entry certified by the stamp of the body or agency.

4. The transfer or transfer back to the titular holder shall take effect from the date of the entry.

Article 9

Extracts from licences or certificates shall have the same legal effects as the licences or certificates from which they are extracted, within the limits of the quantity in respect of which such extracts are issued.

Article 10

Licences or certificates and extracts issued and entries and endorsements made by the authorities of a Member State

shall have the same legal effects in each of the other Member States as documents issued and entries and endorsements made by the authorities of these Member States.

Article 11

1. When a licence fixing the refund in advance is used to export a mixture, such mixture shall not be eligible on export for the rate so fixed in advance where the tariff classification of the constituent on which the refund applicable to the mixture is calculated does not correspond to that of the mixture.

2. Where a licence or a certificate fixing the export refund in advance is used to export goods put up in sets, the rate fixed in advance shall apply only to the component which has the same tariff classification as the set.

SECTION 2

Application for and issue of licences and certificates

Article 12

1. No application for a licence or certificate shall be accepted unless it is forwarded to or lodged with the competent body on forms printed and/or made out in accordance with Article 17.

However, competent bodies may accept written telecommunications and electronic messages as valid applications, provided they include all the information which would have appeared on the form, had it been used. Member States may require that a written telecommunication and/or electronic message be followed by an application on a form printed or made out in accordance with Article 17, forwarded or delivered direct to the competent body; in such cases the date on which the written telecommunication or electronic message reached the competent body shall be taken as the day the application is lodged. This requirement shall not affect the validity of applications forwarded by written telecommunication or electronic message.

Where applications for licences or certificates are submitted electronically, the competent authorities of the Member State shall determine how the handwritten signature is to be replaced by another method, which might be based on the use of codes.

2. Applications for licences and certificates may be cancelled only by letter, written telecommunication or electronic message received by the competent body, except in cases of *force majeure*, by 1 p.m. on the day the application is lodged.

Article 13

1. Section 16 of applications for licences with advance fixing of the refund and of licences themselves shall show the 12-digit code of the product taken from the nomenclature of agricultural products for use with export refunds.

However, where the rate of refund is the same for several codes in the same category, to be determined in accordance with the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007 and the corresponding Articles of the other Regulations governing market organisations, these codes may be entered together on licence applications and on the licences themselves.

2. Where rates of refund are differentiated according to destination, the country or area of destination, as the case may be, must be indicated in Section 7 both on applications and on the licences themselves.

3. Without prejudice to the first subparagraph of paragraph 1, where a product group as referred to in the second indent of the first subparagraph of Article 4(2) of Regulation (EC) No 800/1999 is defined, the product codes belonging to the group may be entered in Section 22 of licence applications and licences, preceded by the statement, 'product group referred to in Article 4(2) of Regulation (EC) No 800/1999'.

Article 14

1. Applications containing conditions not provided for in Community rules shall be refused.

2. No application for a licence or certificate shall be accepted unless an adequate security has been lodged with the competent body not later than 1 p.m. on the day the application is lodged.

3. Where the security on a licence or certificate comes to EUR 100 or less, or where the licence or certificate is drawn up in the name of an intervention agency, no security shall be required.

4. Where Member States avail themselves of the options referred to in Article 5 of Regulation (EEC) No 2220/85, the amount of the security shall be claimed on expiry of the time limit of two months following the date on which the validity of the licence expires.

5. No security shall be required in the case of export licences issued in respect of exports to third countries in connection with non-Community food-aid operations conducted by humanitarian agencies approved for that purpose by the exporting Member State. The Member State shall inform the Commission immediately of such approved humanitarian agencies.

6. Where paragraphs 3, 4 and 5 are applied, the third subparagraph of Article 4(1) shall apply *mutatis mutandis*.

Article 15

Applications for licences and licences with advance fixing of the refund which are drawn up in connection with a food-aid operation within the meaning of Article 10(4) of the Agreement on Agriculture, concluded as part of the Uruguay Round of multilateral trade negotiations, shall contain in Section 20 at least one of the entries listed in Annex III, Part B, of this Regulation.

The country of destination shall be indicated in Section 7. This licence shall be valid only for exports in the context of such food-aid operations.

Article 16

1. The day an application for a licence or certificate is lodged means the day on which it is received by the competent body, provided it is received not later than 1 p.m., regardless of whether the application is delivered direct to the competent body or forwarded to it by letter or written telecommunication or electronic message.

2. An application for a licence or certificate received by the competent body either on a Saturday, a Sunday or a holiday or after 1 p.m. on a working day shall be deemed to have been lodged on the first working day following the day on which it was in fact received.

3. Where a period of a specified number of days is laid down for the lodging of applications for licences or certificates and where the last day of the period falls on a Saturday, a Sunday or a holiday, the period in question shall end on the first following working day at 1 p.m.

However, such extensions shall not be taken into account for the purpose of calculating the amounts fixed in the licence or certificate or for determining its period of validity.

4. The time limits specified in this Regulation are in Belgian local time.

Article 17

1. Without prejudice to the second subparagraph of Article 12(1) and Article 18(1), applications for licences or certificates, licences and certificates and extracts therefrom shall be drawn up on forms conforming to the specimens set out in Annex I. Such forms must be completed following the instructions given therein and in accordance with the specific Community provisions applicable to the relevant product sector.

2. Licence and certificate forms shall be made up in sets containing copy No 1, copy No 2 and the application, together with any extra copies of the licence or certificate, in that order.

However, Member States may require applicants to complete an application form only, instead of the sets provided for in the first subparagraph.

Where, as a result of a Community measure, the quantity for which the licence or certificate is issued may be less than the quantity in respect of which application for a licence or certificate was initially made, the quantity applied for and the amount of the security relating thereto must be entered only on the application form.

Forms for extracts of licences or certificates shall be made up in sets containing copy No 1 and copy No 2, in that order.

3. Forms, including extension pages, shall be printed to white paper free of mechanical pulp, dressed for writing and weighing at least 40 grams per square metre. Their size shall be 210 × 297 mm, the permitted length ranging from 5 mm below the latter figure to 8 mm above; the type space between lines shall be 4,24 mm (one sixth of an inch); the layout of forms shall be followed precisely. Both sides of copy No 1 and the side of the extension pages on which the attributions must appear shall in addition have a printed guilloche pattern background so as to reveal any falsification by mechanical or chemical means. The guilloche background shall be green for forms relating to imports and sepia brown for forms relating to exports.

4. Member States shall be responsible for having the forms printed. The forms may also be printed by printers appointed by the Member State in which they are established. In the latter case, reference to the approval by the Member State must appear on each form. Each form shall bear an indication of the printer's name and address or a mark enabling the printer to be identified and, except for the application form and extension pages, an individual serial number. The number shall be preceded by the following letters according to the Member State issuing the document: 'AT' for Austria, 'BE' for Belgium, 'BG' for Bulgaria, 'CZ' for the Czech Republic, 'CY' for Cyprus, 'DE' for Germany, 'DK' for Denmark, 'EE' for Estonia, 'EL' for Greece, 'ES' for Spain, 'FI' for Finland, 'FR' for France, 'HU' for Hungary, 'IE' for Ireland, 'IT' for Italy, 'LU' for Luxembourg, 'LT' for Lithuania, 'LV' for Latvia, 'MT' for Malta, 'NL' for the Netherlands, 'PL' for Poland, 'PT' for Portugal, 'RO' for Romania, 'SE' for Sweden, 'SI' for Slovenia, 'SK' for Slovakia and 'UK' for the United Kingdom.

At the time of their issue, licences or certificates and extracts may bear an issue number allocated by the issuing body.

5. Application, licences and certificates and extracts shall be completed in typescript or by computerised means. They shall be printed and completed in one of the official languages of the Community, as specified by the competent authorities of the issuing Member State. However, Member States may allow

applications only to be hand-written in ink and in block capitals.

6. The stamps of issuing bodies and attributing authorities shall be applied by means of a metal stamp, preferably made of steel. However, an embossing press combined with letters or figures obtained by means of perforation may be substituted for the issuing body's stamp.

7. The competent authorities of the Member States concerned may, where necessary, require licences or certificates and extracts therefrom to be translated into the official language or one of the official languages of that Member State.

Article 18

1. Without prejudice to Article 17, licences and certificates may be issued and used using computerised systems in accordance with detailed rules laid down by the competent authorities. They are known hereinafter as 'electronic licences and certificates'.

The content of electronic licences and certificates must be identical to that of licences and certificates on paper.

2. Where titular holders or transferees of licences or certificates need to use the electronic form thereof in a Member State which is not linked to the computerised issuing system, they shall request an extract therefrom.

Such extracts shall be issued without delay and at no additional cost on a form as provided for in Article 17.

In Member States linked to the computerised issuing system, such extracts shall be used in the form of the paper extract.

Article 19

1. Where the amounts resulting from the conversion of euro into sums in national currency to be entered on licences or certificates contain three or more decimal places, only the first two shall be given. In such cases, where the third place is five or more the second place shall be rounded up to the next unit, and where the third place is less than five the second place shall remain the same.

2. However, where amounts expressed in euro are converted into pounds sterling, the reference to the first two decimal places in paragraph 1 shall be read as a reference to the first four decimal places. In such cases, where the fifth place is five or more the fourth decimal place shall be rounded up to the next unit and where the fifth place is less than five the fourth place shall remain the same.

Article 20

1. Without prejudice to Article 18 relating to electronic licences and certificates, licences and certificates shall be drawn up in at least two copies, the first of which, called 'holder's copy' and marked 'No 1', shall be supplied without delay to the applicant and the second, called 'issuing body's copy' and marked 'No 2', shall be retained by the issuing body.

2. Where a licence or certificate is issued for a quantity less than that for which the application was made, the issuing body shall indicate:

(a) in Sections 17 and 18, the quantity for which the licence or certificate is issued;

(b) in Section 11, the amount of the corresponding security.

The security lodged in respect of the quantity for which a licence or certificate has not been issued shall be released forthwith.

Article 21

1. On application by the titular holder of the licence or certificate or by the transferee, and on presentation of copy No 1 of the document, one or more extracts therefrom may be issued by the issuing body or the agency or agencies designated by each Member State.

Extracts shall be drawn up in at least two copies, the first of which, called 'holder's copy' and marked 'No 1', shall be supplied or addressed to the applicant and the second, called 'issuing body's copy' and marked 'No 2', shall be retained by the issuing body.

The body issuing the extract shall, on copy No 1 of the licence or certificate, enter the quantity for which the extract has been issued, increased by the relevant tolerance. The word 'extract' shall be entered beside the quantity entered on copy No 1 of the licence or certificate.

2. No further extract may be made of an extract of a licence or certificate.

3. Copy No 1 of an extract which has been used or which is out of date shall be returned by the titular holder to the body which issued the licence or certificate, together with copy No 1 of the licence or certificate from which it derives, so that the body may adjust the entries on copy No 1 of the licence or certificate in the light of those appearing on copy No 1 of the extract.

Article 22

1. For the purpose of determining their period of validity, licences and certificates shall be considered to have been issued

on the day on which the application for them was lodged, that day being included in the calculation of such period of validity. However, licences and certificates may not be used until their actual issue.

2. It may be specified that a licence or certificate is to become valid on its actual day of issue, in which case that day shall be included in the calculation of its period of validity.

SECTION 3

Use of licences and certificates

Article 23

1. Copy No 1 of the licence or certificate shall be submitted to the customs office which accepted:

(a) in the case of an import licence, the declaration of release for free circulation;

(b) in the case of an export licence or certificate of advance fixing of the refund, the declaration relating to export.

Without prejudice to Article 2(1)(i) of Regulation (EC) No 800/1999, the customs declaration must be made by the titular holder or, where applicable, the transferee of the licence or certificate, or their representative within the meaning of Article 5(2) of Regulation (EEC) No 2913/92.

2. Copy No 1 of the licence or certificate shall be presented, or held at the disposal of the customs authorities, at the time of acceptance of the declaration referred to in paragraph 1.

3. After the office referred to in paragraph 1 has made the attribution and endorsed copy No 1 of the licence or certificate, it shall be returned to the party concerned. However, Member States may require or allow the party concerned to make the entry on the licence or certificate; in all such cases the entry shall be examined and endorsed by the competent office.

4. Where the quantity imported or exported does not correspond to the quantity entered on the licence or certificate, the entry on the licence or certificate shall be corrected to show the quantity actually imported or exported, within the limits of the quantity in respect of which the licence or certificate has been issued.

Article 24

1. Notwithstanding Article 23, a Member State may allow the licence or certificate to be:

(a) lodged with the issuing body or the authority responsible for payment of the refund;

(b) in cases where Article 18 applies, stored in the database of the issuing body or the authority responsible for payment of the refund.

2. The Member State concerned shall determine the cases in which paragraph 1 shall apply and the conditions to be met by the party concerned in order to benefit from the procedure laid down in that paragraph. In addition, the provisions adopted by that Member State must ensure equal treatment for all certificates issued within the Community.

3. The Member State shall decide which authority is to make the entry on and endorse the licence or certificate.

However, the attribution and its validation and endorsement on the licence or certificate shall also be deemed to have been carried out where:

- (a) a document detailing the exported quantities has been generated by computer; this document must be attached to the licence or certificate and filed with it;
- (b) the exported quantities have been introduced in an official electronic database of the Member State concerned and there is a link between this information and the electronic certificate; Member States may choose to archive this information by using paper versions of the electronic documents.

The date of the entry shall be considered as the date of acceptance of the declaration referred to in Article 23(1).

4. At the time of acceptance of the customs declaration, the party concerned must indicate on the declaration document that this Article applies and quote the reference number of licence or certificate to be used.

5. In the case of a licence or certificate authorising import or export, the goods may be released only if the competent authority has informed the customs office referred to in Article 23(1) that the licence or certificate indicated on the customs document is valid for the product concerned and has been attributed.

6. Where the products exported are not subject to the production of an export licence but the export refund has been fixed by means of an export licence fixing in advance the export refund, if, as the result of an error, the document used during export to prove eligibility for a refund makes no mention of this Article and/or the number of the licence or certificate, or if the information is incorrect, the operation may be regularised provided the following conditions are met:

- (a) an export licence with advance fixing of the refund for the product concerned, valid on the day of acceptance of the

declaration, is in the possession of the authority responsible for payment of the refund;

- (b) sufficient proof is held at the disposal of the competent authorities to enable them to establish a link between the quantity exported and the licence or certificate covering the export.

Article 25

1. Entries made on licences, certificates or extracts may not be altered after their issue.

2. Where the accuracy of entries on the licence, certificate or extract is in doubt, such licence, certificate or extract shall, on the initiative of the party concerned or of the competent authorities of the Member State concerned, be returned to the issuing body.

If the issuing body considers a correction to be required, it shall withdraw the extract or the licence or certificate as well as any extracts previously issued and shall issue without delay either a corrected extract or a corrected licence or certificate and the corrected extracts corresponding thereto. On such further documents, which shall include the entry 'licence (or certificate) corrected on ...' or 'extract corrected on ...', any former entries shall be reproduced on each copy.

Where the issuing body does not consider it necessary to correct the licence, certificate or extract, it shall enter thereon the endorsement 'verified on ... in accordance with Article 25 of Regulation (EC) No 376/2008' and apply its stamp.

Article 26

1. At the request of the issuing body, the titular holder must return to it the licence or certificate and the extracts therefrom.

2. Where a disputed document is returned or held in accordance with this Article or Article 25, the competent national authorities shall on request give the party concerned a receipt.

Article 27

Where the space reserved for entries on licences, certificates or extracts therefrom is insufficient, the authorities making the entries may attach thereto one or more extension pages containing spaces for entries as shown on the back of copy No 1 of the said licences, certificates or extracts. These authorities shall so place their stamp that one half is on the licence, certificate or extract therefrom and the other on the extension page, and for each further extension page issued a further stamp shall be placed in like manner across such page and the preceding page.

Article 28

1. Where there is doubt concerning the authenticity of a licence, certificate or extract, or entries or endorsements thereon, the competent national authorities shall return the questionable document, or a photocopy thereof, to the authorities concerned for checking.

Documents may also be returned by way of random check; in such case only a photocopy of the document shall be returned.

2. Where a questionable document is returned in accordance with paragraph 1, the competent national authorities shall on request give a receipt to the party concerned.

Article 29

1. Where necessary for the proper application of this Regulation, the competent authorities of the Member States shall exchange information on licences, certificates and extracts therefrom and on irregularities and infringements concerning them.

2. Member States shall inform the Commission as soon as they have knowledge of irregularities and infringements in regard to this Regulation.

3. Member States shall communicate to the Commission the names and addresses of the bodies which issue licences or certificates and extracts therefrom, collect export levies and pay export refunds. The Commission shall publish this information in the *Official Journal of the European Union*.

4. Member States shall also forward to the Commission impressions of the official stamps and, where appropriate, of the embossing presses used by authorities empowered to act. The Commission shall immediately inform the other Member States thereof.

SECTION 4

Release of securities

Article 30

As regards the period of validity of licences and certificates:

- (a) the obligation to import shall be considered to have been fulfilled and the right to import under the licence or certificate shall be considered to have been exercised on the day the declaration referred to in Article 23(1)(a) is accepted, subject always to the product concerned being actually put into free circulation;
- (b) the obligation to export shall be considered to have been fulfilled and the right to export under the licence or cer-

tificate shall be considered to have been exercised on the day when the declaration referred to in Article 23(1)(b) is accepted.

Article 31

Fulfilment of a primary requirement shall be demonstrated by production of proof:

- (a) for imports, of acceptance of the declaration referred to in Article 23(1)(a) relating to the product concerned;
- (b) for exports, of acceptance of the declaration referred to in Article 23(1)(b) relating to the product concerned; in addition:
 - (i) in the case of either export or supplies treated as exports within the meaning of Article 36 of Regulation (EC) No 800/1999, proof shall be required that the product has, within 60 days from the day of acceptance of the export, declaration, unless prevented by *force majeure*, either, in the case of supplies treated as exports, reached its destination or, in other cases, left the Community's customs territory. For the purposes of this Regulation, deliveries of any products intended solely for consumption on board drilling or extraction platforms, including workpoints providing support services for such operations, situated within the area of the European continental shelf, or within the area of the continental shelf of the non-European part of the Community, but beyond a three-mile zone starting from the baseline used to determine the width of a Member State's territorial sea, shall be deemed to have left the customs territory of the Community;
 - (ii) in cases where products have been placed under the victualling warehouse procedure provided for in Article 40 of Regulation (EC) No 800/1999, evidence shall be required that the product has, within 30 days of acceptance of the declaration of its placement under that procedure and unless prevented *force majeure*, been placed in a victualling warehouse.

However, when the 60-day deadline referred to in point (b)(i) of the first paragraph or the 30-day deadline referred to in point (b)(ii) of the first paragraph is passed, the security shall be released in accordance with Article 23(2) of Regulation (EEC) No 2220/85.

The security shall not be forfeited under the second paragraph in the case of quantities for which the refund is reduced in accordance with Article 50(1) of Regulation (EC) No 800/1999 for failure to meet the deadlines referred to in Article 7(1) and Article 40(1) of that Regulation.

Article 32

1. The proof required under Article 31 shall be furnished as follows:

- (a) in the cases referred to in Article 31(a), by production of copy No 1 of the licence or certificate and, where applicable, of copy No 1 of the extract or extracts from the licence or certificate, endorsed as provided for in Article 23 or Article 24;
- (b) in the cases referred to in Article 31(b), and subject to paragraph 2 of this Article, by production of copy No 1 of the licence or certificate and, where applicable, of copy No 1 of the extract or extracts of the licence or certificate, endorsed as provided for in Article 23 or Article 24.

2. In addition, in the case of export from the Community or of supplies to a destination within the meaning of Article 36 of Regulation (EC) No 800/1999 or the placing of products under the arrangements provided for in Article 40 of that Regulation, additional proof shall be required.

Such additional proof shall be furnished as follows:

- (a) where the following operations take place within the Member State in question, such additional proof shall be left to the choice of the Member State in which:

- (i) the licence or certificate is issued;
- (ii) the declaration referred to in Article 23(1)(b) of this Regulation is accepted; and

- (iii) the product:

— left the Community's customs territory. For the purposes of this Regulation deliveries of any products intended solely for consumption on board drilling or extraction platforms, including workpoints providing support services for such operations, situated within the area of the European continental shelf, or within the area of the continental shelf of the non-European part of the Community, but beyond a three-mile zone starting from the baseline used to determine the width of a Member State's territorial sea, shall be deemed to have left the Community's customs territory,

— is delivered to one of the destinations listed in Article 36 of Regulation (EC) No 800/1999, or

— is placed in a victualling warehouse under Article 40 of Regulation (EC) No 800/1999;

- (b) in all other cases, the additional proof shall be furnished by:

- (i) production of the control copy T5 or copies referred to in Article 912a of Regulation (EEC) No 2454/93 or a certified copy or photocopy of such control copy T5 or copies; or
- (ii) an attestation given by the agency responsible for paying the refund that the conditions of Article 31(b) of this Regulation have been fulfilled; or
- (iii) equivalent proof as provided for in paragraph 4 of this Article.

Where the sole purpose of the T5 control copy is the release of the security, the T5 control copy shall contain in Section 106 one of the entries listed in Annex III, Part C, to this Regulation.

However, if an extract of a licence or certificate, a replacement licence or certificate or a replacement extract is used, that entry shall also state the number of the original licence or certificate and the name and address of the issuing body.

The documents referred to in points (b)(i) and (ii) shall be sent to the issuing body through official channels.

3. Where, after acceptance of the export declaration as referred to in Article 23(1)(b), a product is placed under one of the simplified arrangements provided for in Articles 412 to 442a of Regulation (EEC) No 2454/93 or in Title X, Chapter I, of Appendix I to the Convention of 20 May 1987 on a common transit procedure for carriage to a station-of-destination or delivery to a consignee outside the Community's customs territory, the T5 control copy required under paragraph 2(b) of this Article shall be sent through official channels to the issuing body. One of the entries listed in Annex III, Part D, to this Regulation shall be entered in section 'J' of the T5 control copy under the heading 'Remarks'.

In the case referred to in the first subparagraph, the office of departure may permit the contract of carriage to be amended so that carriage ends within the Community only if it is established:

- (a) that, where the security has already been released, such security has been renewed; or
- (b) that the necessary steps have been taken by the authorities concerned to ensure that the security is not released.

Where the security has been released without the product having been exported, Member States shall take appropriate action.

4. Where the T5 control copy referred to in paragraph 2(b) cannot be produced within three months following its issue owing to circumstances beyond the control of the party concerned, the latter may apply to the competent body for other documents to be accepted as equivalent, stating the grounds for such application and furnishing supporting documents.

The supporting documents to be submitted with the application shall be those specified in the second subparagraph of Article 49(3) of Regulation (EC) No 800/1999.

Article 33

For the purposes of Article 37 of Regulation (EC) No 800/1999, the last day of the month shall be taken to be the day of acceptance of the declaration referred to in Article 23(1)(b) of this Regulation.

Article 34

1. On application by the titular holder, Member States may release the security by instalments in proportion to the quantities of products for which proof as referred to in Article 31 has been produced, provided that proof has been produced that a quantity equal to at least 5 % of that indicated in the licence or certificate has been imported or exported.

2. Subject to the application of Articles 39, 40 or 47, where the obligation to import or export has not been met the security shall be forfeit in an amount equal to the difference between:

- (a) 95 % of the quantity indicated in the licence or certificate, and
- (b) the quantity actually imported or exported.

If the licence is issued on a headage basis, the result of the 95 % calculation referred to above shall, where applicable, be rounded off to the next lesser whole number of head.

However, if the quantity imported or exported amounts to less than 5 % of the quantity indicated in the licence or certificate, the whole of the security shall be forfeit.

In addition, if the total amount of the security which would be forfeit comes to EUR 100 or less for a given licence or certificate, the Member State concerned shall release the whole of the security.

Where all or part of the security has been incorrectly released, it shall be lodged anew in proportion to the quantities concerned with the body that issued the licence or certificate.

However, an instruction for the released security to be lodged anew may only be given within four years following its release, provided the operator acted in good faith.

3. With regard to export licences with advance fixing of the refund:

- (a) where the licence or an extract from the licence is returned to the issuing body within the initial two thirds of its term of validity, the corresponding amount of security to be forfeited shall be reduced by 40 %. For this purpose, any part of a day counts as a whole day;
- (b) where the licence or an extract from the licence is returned to the issuing body within a period corresponding to the last third of its term of validity or during the month following the expiry date, the corresponding amount of security to be forfeited shall be reduced by 25 %.

The first subparagraph shall apply only to licences and extracts thereof returned to the issuing body during the GATT year for which the licences have been issued and provided that they are returned more than 30 days before the end of that year.

The first subparagraph shall apply unless it is temporarily suspended. Where the refund for one or more products is increased, the Commission, acting in accordance with the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007 or the corresponding Articles of the other Regulations on the common organisation of the markets, may suspend the application of the first subparagraph for licences applied for before the refund is increased and not returned to the issuing body until the day before the increase.

Licences lodged under Article 24 of this Regulation shall be deemed to have been returned to the issuing body on the date on which the latter receives an application from the licence holder for the security to be released.

4. The proof referred to in Article 32(1) must be produced within two months of the expiry of the licence or certificate, unless this is impossible for reasons of *force majeure*.

5. Proof of departure from the customs territory or of delivery to a destination within the meaning of Article 36 of Regulation (EC) No 800/1999 or of the placing of products under the arrangements provided for in Article 40 of that Regulation, as referred to in Article 32(2) of this Regulation, must be produced within 12 months of the expiry of the licence or certificate, unless this is impossible for reasons of *force majeure*.

6. The amount to be forfeited in respect of quantities for which proof concerning the export licence with advance fixing of the refund has not been provided within the time limit set under paragraph 4 shall be reduced:

- (a) by 90 % if the proof is provided in the third month following the date of expiry of the licence or certificate;
- (b) by 50 % if the proof is provided in the fourth month following the date of expiry of the licence or certificate;
- (c) by 30 % if the proof is provided in the fifth month following the date of expiry of the licence or certificate;
- (d) by 20 % if the proof is provided in the sixth month following the date of expiry of the licence or certificate.

7. In cases other than those referred to in paragraph 6, the amount to be forfeited in respect of quantities for which proof is not provided within the time limit set in paragraphs 4 and 5, but is provided at the latest in the 24th month following the date of expiry of the licence or certificate, shall be 15 % of the amount which would have been forfeited completely if the products had not been imported or exported. Where, for a given product, there are licences or certificates with different levels of security, the lowest rate applicable to imports or exports shall be used to calculate the amount to be forfeited.

8. The competent authorities may waive the obligation to provide the proof referred to in paragraphs 4 and 5 if they are already in possession of the necessary information.

9. Where a Community provision specifies, by reference to this paragraph, that an obligation is fulfilled by producing proof that the product has reached a specified destination, that proof must be produced in accordance with Article 16 of Regulation (EC) No 800/1999, failing which the security lodged for the licence or certificate shall be forfeited in proportion to the quantity concerned.

That proof shall also be produced within 12 months of the expiry of the licence or certificate. However, where the documents required under Article 16 of Regulation (EC) No 800/1999 cannot be submitted within the prescribed period although the exporter has acted with all due diligence to obtain them within that period, he may be granted an extension of time for the submission of those documents.

10. In the case of import licences for which a Community provision makes this paragraph applicable, paragraphs 4 to 8 notwithstanding, the proof of utilisation of the licence as referred to in Article 32(1)(a) must be produced within 45 days of expiry of the licence, unless this is impossible for reasons of *force majeure*.

Where the proof of utilisation of licences as specified in Article 32(1)(a) is provided after the prescribed time limit:

- (a) where the licence has been used, taking account of the lower tolerance, within the term of validity, 15 % of the total amount of the security as indicated in the licence shall be forfeit by way of a flat-rate deduction;
- (b) where the licence has been partly used within the term of validity, the security shall be forfeit in an amount equal to:
 - (i) the difference between 95 % of the quantity indicated in the licence and the quantity actually imported, plus
 - (ii) 15 % of the security remaining after the flat-rate deduction made under point (i), plus
 - (iii) 3 % of the amount of the security remaining after the deduction made under points (i) and (ii), for each day by which the time limit for provision of proof is exceeded.

SECTION 5

Loss of licences and certificates

Article 35

1. This Article shall apply where an export refund greater than zero has been fixed in advance and the relevant licence or certificate or extract therefrom is lost.

2. The body issuing the licence or certificate shall issue at the request of the holder, or of the transferee in cases where the licence, certificate or extract has been transferred, a replacement licence or certificate or a replacement extract, subject to the second subparagraph.

The competent authorities in the Member States may refuse to issue a replacement licence or certificate or a replacement extract if:

- (a) the character of the applicant is not such as to guarantee that the aims of this Article will be respected; in each Member State this power shall be exercised in accordance with the principles currently applicable in that State governing non-discrimination between applicants and the freedom of trade and industry;
- (b) the applicant has failed to show that he has taken reasonable precautions to prevent the loss of the licence, certificate or extract.

3. A refund determined in the context of a tendering procedure shall be considered a refund fixed in advance.

4. A replacement licence, certificate or extract shall contain the information and entries appearing on the document which it replaces. It shall be issued for a quantity of goods which, with the addition of the tolerance margin, is equal to the available quantity as shown on the lost document. Applicants shall specify that quantity in writing. Where information held by the issuing body shows that the quantity indicated by the applicant is too high, it shall be reduced accordingly without prejudice to the second subparagraph of paragraph 2.

One of the entries listed in Annex III, Part E, underlined in red, shall be entered in Section 22 of replacement licences, certificates or extracts.

5. Where the replacement licence or certificate or replacement extract is lost, no further replacement licence or certificate or extract shall be issued.

6. The issue of a replacement licence, certificate or extract shall be subject to the lodging of a security. The amount of this security shall be calculated by multiplying:

- (a) the rate of the refund fixed in advance or, where applicable, the highest rate of refund for the destinations covered, plus 20 %; by
- (b) the quantity for which the replacement licence, certificate or extract is to be issued, plus the tolerance margin.

The amount by which the security is increased shall not be less than EUR 3 per 100 kilograms net weight. The security shall be lodged with the body which issued the original licence or certificate.

7. Where the quantity of products exported under a licence or certificate and the replacement licence or certificate, or under an extract and the replacement extract, is greater than that which could have been exported under the original licence, certificate or extract, the security referred to in paragraph 6 corresponding to the excess quantity shall be forfeit, the refund being treated thereby as recovered.

8. In addition, in cases where paragraph 7 applies and where an export levy applies on the date of acceptance of the declaration referred to in Article 23(1)(b) for the excess quantity, the export levy applicable on that day shall be collected.

The excess quantity:

- (a) shall be determined in accordance with paragraph 7;

(b) shall be that for which the most recent declaration was accepted under the original licence or certificate, an extract of the original licence or certificate, a replacement licence or certificate, or a replacement extract. In cases where the quantity of the last export is less than the excess quantity, the export or exports immediately preceding shall be taken into account until the depletion of the excess quantity.

Article 3(1) of Commission Regulation (EEC) No 120/89 ⁽¹⁾ shall not apply to the cases covered in this paragraph.

9. Insofar as the security referred to in paragraph 6 has not become forfeit by virtue of paragraph 7, it shall be released 15 months after expiry of the period of validity of the licence or certificate.

10. Where the lost licence, certificate or extract is found, it may not be used and must be returned to the body which issued the replacement licence, certificate or extract. If in such a case the quantity available shown on the original licence, certificate or extract is equal to or larger than the quantity for which the replacement licence, certificate or extract was issued, plus the tolerance margin, the security referred to in paragraph 6 shall be released immediately.

However, if the available quantity is larger, the party concerned may request issue of an extract for a quantity, including the tolerance margin, equalling the remaining available quantity.

11. The competent authorities of the Member States shall provide each other with the information needed to apply this Article.

Where the authorities provide this information by means of a control copy T5 as referred to in Article 912a of Regulation (EEC) No 2454/93 and issued for the purpose of obtaining proof of departure from the Community's customs territory, the number of the original licence or certificate shall be inserted in Section 105 of the control copy T5. Where an extract of a licence or certificate, a replacement licence or certificate, or a replacement extract is used, the number of the original licence or certificate shall be inserted in section 106 of the control copy T5.

Article 36

1. With the exception of the cases referred to in paragraph 2, the competent authority shall refuse to issue a replacement licence or certificate or replacement extract where the issue of licences or certificates for the product in question is suspended or where the issue of licences or certificates is effected within the framework of a quantitative quota.

⁽¹⁾ OJ L 16, 20.1.1989, p. 19.

2. Where the holder or transferee of an import or export licence or advance fixing certificate is able to prove to the satisfaction of the competent authority both that the licence or certificate or an extract therefrom has not been used wholly or in part and that it can no longer be used, particularly because it has been totally or partially destroyed, the body which issued the original licence or certificate shall issue a replacement licence, certificate or extract for a quantity of goods, including the tolerance margin where necessary, equalling the quantity remaining available. In this case the first sentence of Article 35(4) shall apply.

Article 37

Member States shall at quarterly intervals inform the Commission of:

(a) the number of replacement licences, certificates or extracts issued during the previous quarter:

(i) by virtue of Article 35;

(ii) by virtue of Article 36;

(b) the nature and quantity of the goods concerned and the rate of any export refund or export levy fixed in advance.

The Commission shall forward that information to the other Member States.

Article 38

1. Where a licence or certificate or extract therefrom is lost, and the lost document has been used wholly or in part, issuing bodies may, exceptionally, supply the party concerned with a duplicate thereof, drawn up and endorsed in the same way as the original document and clearly marked 'duplicate' on each copy.

2. Duplicates may not be used to carry out import or export operations.

3. Duplicates shall be presented to the offices where the declaration referred to in Article 23 was accepted under the lost licence, certificate or extract, or to another competent authority designated by the Member State in which the offices are situated.

4. The competent authority shall make entries on and endorse the duplicate.

5. The duplicate, thus annotated, shall replace the lost copy No 1 of the licence, certificate or extract in providing proof for the purpose or releasing the security.

SECTION 6

Force majeure

Article 39

1. Where, as a result of an event which the operator regards as constituting *force majeure*, import or export cannot be effected during the period of validity of the licence or certificate, the titular holder shall apply to the competent body of the Member State of issue either for the period of validity of the licence or certificate to be extended or for the licence or certificate to be cancelled. Operators shall provide proof of the circumstance which they consider to constitute *force majeure* within six months of the expiry of the period of validity of the licence or certificate.

Where they are unable to produce proof within that time limit despite having acted with all due diligence to obtain and forward it, they may be granted further time.

2. Requests to extend the period of validity of a licence or certificate received more than 30 days after the expiry of such period of validity shall be refused.

3. Where the circumstances relied on as constituting *force majeure* relate to the exporting country and/or the country of origin, in the case of imports, or to the importing country, in the case of exports, such circumstances may be accepted as such only if the issuing body or another official agency in the same Member State was notified as to the countries concerned in good time and in writing.

Notification of the exporting country, country of origin or importing country shall be considered as having been made in good time if the circumstances relied upon as constituting *force majeure* could not have been foreseen by the applicant at the time of notification.

4. The competent body referred to in paragraph 1 shall decide if the circumstances relied upon constitute *force majeure*.

Article 40

1. Where the circumstances relied upon constitute *force majeure*, the competent body of the Member State in which the licence or certificate was issued shall decide either that the obligation to import or export be cancelled and the security released, or that the period of validity of the licence or certificate be extended for such period as may be considered necessary in view of all the circumstances of the case. Such extension shall not exceed six months following the expiry of the original period of validity of the licence or certificate. Such extension may take place after the expiry of the validity of the licence or certificate.

2. The decision taken by the competent body may differ from the decision requested by the titular holder of the licence or certificate.

Where the titular holder requests the cancellation of a licence involving advance fixing, even if this request was submitted more than 30 days after expiry of the period of validity of the licence, the competent body may extend that period of validity if the rate fixed in advance plus any adjustments is less than the current rate in the case of amounts to be paid out or greater than the current rate in the case of amounts to be collected.

3. The decision to cancel or extend the licence shall relate only to the quantity of product which could not be imported or exported as a result of *force majeure*.

4. When the period of validity of a licence is extended, the issuing body shall endorse the licence and its extracts and shall make the necessary adjustments thereto.

5. Notwithstanding Article 8(1), where the period of validity of a licence involving advance fixing is extended, the rights arising from that licence shall not be transferable. However, where the circumstances of the case in question so warrant, such transfer shall be authorised when requested at the same time as the extension.

6. The Member State to which the competent body belongs shall advise the Commission of the case of *force majeure*; the Commission shall inform the other Member States thereof.

Article 41

1. Where, following a case of *force majeure*, an operator has applied for the period of validity of a licence involving advance fixing of the export levy or export refund to be extended and the competent body has not yet taken a decision on such application, the operator may apply to the body for a second licence. The second licence shall be issued on the terms applying at the time of application except that:

- (a) it shall be issued for no more than the unused quantity on the first licence for which extension has been applied for;
- (b) Section 20 thereof shall contain one of the entries listed in Annex III, Part F.

2. Where the competent body decides to extend the period of validity of the first licence:

- (a) the quantity for which the second licence was used shall be entered on the first licence provided that:

- (i) the operator who is entitled to use the first licence has so used the second licence, and

- (ii) such use has taken place during the extended period of validity;

- (b) the security for the second licence relating to quantity referred to in point (a) shall be released;

- (c) where applicable, the body which issued the licences shall inform the competent body of the Member State where the second licence was used so that the amount collected or paid out can be corrected.

3. Where the competent body concludes that there was no case of *force majeure* or where it decides, under Article 40, that the first licence should be cancelled, then the rights and obligations arising from the second licence shall stand.

CHAPTER IV

SPECIAL PROVISIONS

Article 42

1. Products subject to a system of export licences or qualifying for a system of advance fixing of refunds or of other amounts applicable on exports may qualify for treatment as returned goods under Title VI, Chapter 2 of Regulation (EEC) No 2913/92 only where the following provisions have been complied with:

- (a) if export was effected without an export licence or advance-fixing certificate, then where the information sheet INF 3 as provided for in Article 850 of Regulation (EEC) No 2454/93 is used, it must bear in Section A one of the entries listed in Annex III, Part G, to this Regulation.
- (b) if export was effected under cover of an export licence or advance fixing certificate, Article 43 shall apply.

2. If the returned goods are reimported:

- (a) through a customs office in a Member State other than the exporting Member State, proof that Article 43(1)(a) or (b) has been complied with shall be furnished by means of the information sheet INF 3 provided for in Article 850 of Regulation (EEC) No 2454/93;
- (b) through a customs office situated in the same Member State, proof that the provisions of paragraph 1(a) or Article 43(1)(a) or (b) have been complied with shall be furnished in accordance with the procedure determined by the competent authorities of the Member State in question.

3. Paragraph 1(a) shall not apply in the cases provided for in Article 844(2)(b) of Regulation (EEC) No 2454/93.

Article 43

1. Where the obligation to export is not complied with, in the cases referred to in Article 42, the Member States shall take the following measures:

(a) if export was effected under cover of an export licence or advance fixing certificate and such licence or certificate has not expired on the date on which the party concerned declares his intention to avail himself of the returned-goods provisions of Article 42:

(i) the entry on the licence or certificate relating to the export in question shall be cancelled;

(ii) the security relating to the licence or certificate shall not be released in respect of the export in question or, if it has been released, it must be furnished anew in proportion to the quantities concerned to the body which issued the licence or certificate, and

(iii) the export licence or advance fixing certificate shall be returned to the titular holder;

(b) if export was effected under cover of an export licence or advance fixing certificate, and the licence or certificate has expired on the date on which the party concerned declares his intention to avail himself of the returned goods provisions of Article 42, then:

(i) where the security relating to the licence or certificate has not been released in respect of the export in question, the security shall be forfeit, subject to the rules applicable in the particular case,

(ii) where the security has been released, the titular holder of the licence or certificate shall provide the body which issued the licence or certificate with fresh security in respect of the quantities in question, and that security shall be forfeit, subject to the rules applicable in the particular case.

2. Paragraph 1 shall not apply if the goods have been returned owing to *force majeure*, or in the cases referred to in Article 844(2)(b) of Regulation (EEC) No 2454/93.

Article 44

1. Where the security relating to the licence or certificate used for the export of products which have been reimported under the returned-goods system should be forfeit pursuant to Article 43, that security shall be released at the requests of the

parties concerned if reimport is followed by the export of equivalent products falling within the same subheading of the Combined Nomenclature.

2. The export operation:

(a) must be one for which the declaration was accepted:

(i) within no more than 20 days following the date of acceptance of the reimport declaration for the returned goods; and

(ii) under a new export licence if the initial export licence has expired by the date of acceptance of the export declaration for the equivalent products;

(b) must concern products:

(i) of the same quantity; and

(ii) addressed to the consignee indicated for the original export consignments, except in the cases referred to in Article 844(2)(c) or (d) of Regulation (EEC) No 2454/93.

The exporter must provide to the satisfaction of the customs office of export all necessary information on the product's characteristics and destination.

3. The security shall be released when proof is furnished to the body which issued the licence or certificate that the conditions laid down in this Article have been fulfilled. Such proof shall consist of the following documents:

(a) the declaration of export of the equivalent products or a copy or photocopy thereof certified as such by the competent authorities and bearing one of the entries listed in Annex III, Part H; the entry must be authenticated by the stamp of the customs office concerned, applied directly to the document in question;

(b) a document certifying that the products have left the Community's customs territory within 60 days of acceptance of the customs export declaration, except in case of *force majeure*.

Article 45

1. For the purposes of Article 896 of Regulation (EEC) No 2454/93, confirmation that measures have been taken to undo any effects of putting the goods into free circulation shall be provided by the authority that issued the licence or certificate, subject to paragraph 4 of this Article.

The importer shall inform the authority that issued the licence or certificate of:

- (a) the name and address of the decision-making customs authority referred to in Article 877(1) of Regulation (EEC) No 2454/93 to which confirmation should be sent;
- (b) the quantity and nature of the products in question, the date of import and the number of the licence or certificate concerned.

If the licence or certificate has not been returned to the issuing authority, the importer shall submit it to that authority.

Before sending the confirmation referred to in the first subparagraph, the authority which issued the licence or certificate must ensure that:

- (a) the security covering the quantities in question has not been and will not be released; or
- (b) if the security has been released, it has been relodged for the quantities in question.

However, the security shall not be required to be relodged for quantities in excess of the quantity at which the obligation to import is considered to have been met.

The licence or certificate shall be returned to the party concerned.

2. If repayment or remission of import duties is refused, the decision-making customs authority shall so inform the authority which issued the licence or certificate. The security covering the quantity in question shall be released.

3. If repayment or remission of the duties is granted, the entry on the licence or certificate for the quantity in question shall be cancelled, even if the licence or certificate is no longer valid. The interested party shall return the licence or certificate to the issuing body as soon as it is no longer valid. The security for the quantity in question shall be forfeit subject to the rules applicable to the case in question.

4. Paragraphs 1 and 2 shall not apply where:

- (a) for reasons of *force majeure* the products must be re-exported, destroyed or placed in a customs warehouse or free zone; or

(b) the products are in the situation referred to in the second indent of Article 900(1)(n) of Regulation (EEC) No 2454/93; or

(c) the licence or certificate on which the quantity imported has been entered has not yet been returned to the party concerned when the application for repayment or remission of duty is lodged.

5. The first sentence of paragraph 3:

(a) shall not apply in the case referred to in paragraph 4(b);

(b) shall apply only on the request of the party concerned in the case referred to in paragraph 4(a).

Article 46

1. Where the effects of putting goods into free circulation have been undone and the security for the licence or certificate becomes forfeit under Article 45, the security shall be released at the request of the party concerned if the conditions set out in paragraph 2 of this Article are fulfilled.

2. The party concerned must prove to the satisfaction of the competent authorities that, within two months of the date of initial import, the same quantity of equivalent products falling under the same subheading of the Combined Nomenclature has been imported from the same exporting country and from the same supplier to replace products to which Article 238 of Regulation (EEC) No 2913/92 has been applied

Article 47

1. This Article shall apply to licences fixing the export refund in advance applied for in connection with an invitation to tender issued in an importing third country.

The expression 'invitation to tender' shall be understood to mean open invitations issued by public agencies in third countries, or by international bodies governed by public law, to submit by a given date tenders on which a decision will be taken by those agencies or bodies.

For the purposes of this Article, the armed forces referred to in Article 36(1)(c) of Regulation (EC) No 800/1999 shall be regarded as an importing country.

2. Exporters who have submitted or wish to submit a tender in response to an invitation to tender as referred to in paragraph 1 may, provided the conditions specified in paragraph 3 are fulfilled, apply for one or more licences, which will be issued subject to their being awarded a contract.

3. This Article shall apply only if the following particulars at least are specified in the invitation to tender:

- (a) the importing third country and the agency issuing the invitation to tender;
- (b) the closing date for the submission of tenders;
- (c) the specific quantity of products covered by the invitation to tender.

The party concerned shall communicate those particulars to the issuing body when applying for the licence.

An application for a licence may not be lodged more than 15 days before the closing date for the submission of tenders but must be lodged at the latest by 1 p.m. on that closing date.

The quantity in respect of which the licence or licences are applied for may not exceed the quantity specified in the invitation to tender. No account shall be taken of tolerances or options provided for in the invitation to tender.

Member States shall immediately inform the Commission of the particulars referred to in the first subparagraph.

4. Notwithstanding Article 14(2), the security need not be lodged when the licence is applied for.

5. Within 21 days of the closing date for submitting tenders, except in the case of *force majeure*, the applicant shall inform the issuing body by letter or by written telecommunication, to reach the issuing body no later than the date of expiry of the 21-day time limit, either:

- (a) that he has himself been awarded a contract;
- (b) that he has not been awarded a contract;
- (c) that he has not submitted a tender;
- (d) that he is not in a position to know the outcome of the invitation to tender within the time limit specified for reasons which may not be ascribed to him.

6. Applications for licences shall not be accepted where, during the period of issue to which applications for licences for certain products are subject, a special measure has been taken which prevents the issue of licences.

No special measure taken subsequent to the expiry of the said period may prevent the issue of one or more licences issued in respect of the invitation to tender in question where the applicant has fulfilled the following conditions:

- (a) the information referred to in the first subparagraph of paragraph 3 are evidenced by the appropriate documents;
- (b) proof is furnished of the applicant's having been awarded a contract;
- (c) the security required for the issue of the licence is lodged; and
- (d) the contract is presented; or
- (e) where the absence of the contract is justified, documentation is submitted attesting the obligations entered into with the other contracting party or parties, including confirmation from his or their bank of the opening of an irrevocable letter of credit by the purchaser's financial institution to the agreed delivery.

The licence or licences shall be issued only for the country referred to in point (a) of the first subparagraph of paragraph 3. The invitation to tender shall be mentioned thereon.

The total quantity for which the licence or licences are issued shall be the total quantity for which the applicant was awarded the contract and has presented the contract or documentation referred to in point (e) of the second subparagraph of this paragraph; such quantity may not exceed the quantity applied for.

Moreover, where several licences are applied for, the quantity for which the licence or licences are issued may not exceed the quantity initially requested for each licence.

For the purposes of determining the period of validity of the licence, Article 22(1) shall apply.

No licence may be issued for a quantity for which the applicant has not been awarded a contract or has failed to comply with any of the conditions specified in points (a), (b), (c), (d) or (a), (b), (c), (e) of the second subparagraph of this paragraph.

The holder of the licence or licences shall be held primarily liable for the repayment of any refund incorrectly paid where it is established that the licence or licences was or were issued on the basis of a contract or obligation, specified in point (e) of the second subparagraph of this paragraph, not corresponding to the invitation to tender opened by the third country.

7. In the cases referred to in paragraph 5(b), (c) and (d), no licence shall be issued in connection with the application referred to in paragraph 3.

8. Where the applicant for a licence fails to comply with paragraph 5, no licence shall be issued.

However, where the applicant furnishes proof to the issuing body that the closing date for the submission of tenders has been deferred:

(a) by no more than 10 days, the application shall remain valid and the period of 21 days for notifying the particulars specified in paragraph 5 shall run with effect from the new closing date for the submission of tenders;

(b) by more than 10 days, the application shall no longer be valid.

9. The following conditions shall apply to the release of the security:

(a) If the successful tenderer demonstrates to the satisfaction of the competent authority that the agency that issued the invitation to tender has cancelled the contract for reasons which are not attributable to the tenderer and are not considered to constitute *force majeure*, the competent authority shall release the security in cases where the rate of the refund fixed in advance is higher than or equal to the rate of the refund valid on the last day of the validity of the licence.

(b) If the successful tenderer demonstrates to the satisfaction of the competent authority that the agency that issued the invitation to tender has obliged him to accept changes to the contract for reasons that are not attributable to him and are not considered to constitute *force majeure*, the competent authority may:

— where the rate of the refund fixed in advance is higher than or equal to the rate of the refund valid on the last day of the validity of the licence, release the security for the balance of the quantity not yet exported,

— where the rate of the refund fixed in advance is lower than or equal to the rate of the refund valid on the last day of the validity of the licence, extend the validity of the licence by the period required.

However, where special rules governing certain products provide that the period of validity of a licence issued under this Article may exceed the normal period of validity of such a licence and the successful tenderer finds

himself in the situation referred to in the first indent of the first subparagraph, the issuing body may extend the period of validity of the licence provided it does not exceed the maximum period of validity permitted under those rules.

(c) If the successful tenderer furnishes proof that the invitation to tender or the contract concluded following the award provided for a downward tolerance or option of more than 5 % and that the agency that issued the invitation to tender is invoking the relevant clause, the obligation to export shall be deemed to have been fulfilled where the quantity exported is not more than 10 % less than the quantity for which the licence was issued, on condition that the rate of the refund fixed in advance is higher than or equal to the rate of the refund valid on the last day of validity of the licence. In such cases the rate of 95 % referred to in Article 34(2) shall be replaced by 90 %.

(d) In comparing the rate of the refund fixed in advance with that of the refund valid on the last day of validity of the licence, account shall be taken, where applicable, of other amounts provided for under Community rules.

10. In special cases, exceptions to the rules provided for in paragraphs 1 to 9 may be laid down following the procedure referred to in Article 195(2) of Regulation (EC) No 1234/2007 or, as appropriate, in the corresponding Articles of the other Regulations on the common organisation of markets.

Article 48

1. Where imports of a product are subject to presentation of an import licence and where that licence also serves to determine eligibility under preferential arrangements, the quantities imported within the tolerance in excess of the quantity shown on the import licence shall not qualify under the preferential arrangements.

Save where the regulations in particular sectors require special wording, Section 24 of licences and certificates shall indicate one of the entries listed in Annex III, Part I.

2. Where licences as referred to in paragraph 1 also serve to administer a Community tariff quota, the term of validity of licences may not extend beyond the date on which the quota expires.

3. Where the product in question cannot be imported outside the quota or where import licences for the product in question are issued subject to special conditions, the import licences shall not provide for any tolerance concerning quantities in excess.

The figure '0' (zero) shall be shown in Section 19 of the licence.

4. Where imports of a product are not subject to presentation of an import licence and where an import licence serves to administer preferential arrangements covering that product, import licences shall not provide for any tolerance for quantities in excess.

The figure '0' (zero) shall be shown in Section 19 of the licence.

5. The customs office accepting the declaration of release for free circulation shall keep a copy of the licence or extract presented giving entitlement to a preferential arrangement. On the basis of a risk analysis, copies of at least 1 % of licences presented, and at least two licences per year and per customs office, shall be sent to the issuing bodies indicated on the licences so that their authenticity can be verified. This paragraph shall not apply to electronic licences or licences for which another means of verification is laid down by Community rules.

CHAPTER V

FINAL PROVISIONS

Article 49

Regulation (EC) No 1291/2000 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex IV.

Article 50

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 23 April 2008.

For the Commission

The President

José Manuel BARROSO

ANNEX I

IMPORT LICENCE
EXPORT LICENCE OR ADVANCE FIXING CERTIFICATE

EUROPEAN COMMUNITY — IMPORT LICENCE AGRIM

HOLDER'S COPY	1	1 Agency issuing the licence (name and address)	2 Issuing agency's embossment and perforation ⁽¹⁾ <div style="border: 1px solid black; width: 100px; height: 20px; float: right; margin-top: -20px;"></div> No
			<div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 10px;"></div> 3
		4 Issued to (name, full address and Member State) <input type="checkbox"/>	5 Agency issuing the extract (name and address)
		6 Rights transferred to: with effect from <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div> Stamp of the competent authority:	7 Exporting country Compulsory <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO </div>
			8 Country of origin Compulsory <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO </div>
			10 Date of lodging original licence application <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div>
			11 Total amount of security <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div>
			12 LAST DAY OF VALIDITY <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div>
	1	13 PRODUCT TO BE IMPORTED	
		14 Trade denomination <div style="border: 1px solid black; width: 100%; height: 30px; margin-top: 5px;"></div>	
	15 Description in accordance with the Combined Nomenclature (CN) <div style="border: 1px solid black; width: 100%; height: 60px; margin-top: 5px;"></div>	16 CN code(s) <div style="border: 1px solid black; width: 100%; height: 60px; margin-top: 5px;"></div>	
	17 Quantity ⁽²⁾ in figures	18 Quantity ⁽²⁾ in words	19 Tolerance % more
	20 Special particulars <div style="border: 1px solid black; width: 100%; height: 60px; margin-top: 5px;"></div>		
	24 Special conditions <div style="border: 1px solid black; width: 100%; height: 60px; margin-top: 5px;"></div>		
	25 Issued at: on <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div> under No Issuing agency's signature and stamp:	26 Term of validity extended until <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div> inclusive for ⁽²⁾ At _____, on <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div> Signature and stamp of agency issuing the licence:	

⁽¹⁾ To be completed if the signature and the stamp do not appear in Box 25.
⁽²⁾ Net mass or other unit of measurement indicating unit.

27 ATTRIBUTIONS Indicate the quantity available in part 1 of column 29 and the quantity attributed in part 2 thereof			
28 Net quantity (net mass or other unit of measure stating the unit)		31 Customs document (form and No) or extract No and date of attribution	32 Name, Member State, stamp and signature of the attributing authority
29 In figures	30 In words for the quantity attributed		
1			
2			
1			
2			
1			
2			
1			
2			
1			
2			
1			
2			
1			
2			
1			
2			
1			
2			

33 Extension pages to be attached hereto.

EUROPEAN COMMUNITY — IMPORT LICENCE AGRIM

ISSUING AGENCY'S COPY	2	1 Agency issuing the licence (name and address)	2 Issuing agency's embossment and perforation ⁽¹⁾	No
			3	
		4 Issued to (name, full address and Member State) <input type="checkbox"/>	5 Agency issuing the extract (name and address)	
		6 Rights transferred to: with effect from <input type="text"/> Stamp of the competent authority: <input type="text"/>	7 Exporting country Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO	
			8 Country of origin Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO	
			10 Date of lodging original licence application <input type="text"/>	
			11 Total amount of security <input type="text"/>	
			12 LAST DAY OF VALIDITY <input type="text"/>	
	2	13 PRODUCT TO BE IMPORTED		
		14 Trade denomination		
	15 Description in accordance with the Combined Nomenclature (CN)		16 CN code(s)	
	17 Quantity ⁽²⁾ in figures	18 Quantity ⁽²⁾ in words	19 Tolerance % more	
	20 Special particulars			
	24 Special conditions			
	25 Issued at: on <input type="text"/> under No Issuing agency's signature and stamp:		26 Term of validity extended until <input type="text"/> inclusive for ⁽²⁾ At <input type="text"/> , on <input type="text"/> Signature and stamp of agency issuing the licence:	

⁽¹⁾ To be completed if the signature and the stamp do not appear in Box 25.
⁽²⁾ Net mass or other unit of measurement indicating unit.

EUROPEAN COMMUNITY — IMPORT LICENCE AGRIM

APPLICATION	1 Agency issuing the licence (name and address)			
	4 Applicant (name, full address and Member State) <input type="checkbox"/>			
			7 Exporting country Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO	
			8 Country of origin Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO	
			11 Total amount of security	
13 PRODUCT TO BE IMPORTED				
(¹) Net mass or other unit of measurement indicating unit.	14 Trade denomination			
	15 Description in accordance with the Combined Nomenclature (CN)		16 CN Code(s)	
	17 Quantity (¹) in figures	18 Quantity (¹) in words		
	20 Special particulars			

NOTES

Place and date:

Applicant's signature:

EUROPEAN COMMUNITY — EXPORT LICENCE OR ADVANCE FIXING CERTIFICATE AGREX

HOLDER'S COPY	1	1 Agency issuing the licence or certificate (name and address)	2 Issuing agency's embossment and perforation ⁽¹⁾	No /
			3	
		4 Issued to (name, full address and Member State) <input type="checkbox"/>	5 Agency issuing the extract (name and address)	
	6 Rights transferred to	7 Receiving country Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO		
	with effect from <input type="text"/>	8 Advance fixing requested <input type="checkbox"/> YES <input type="checkbox"/> NO		
	Stamp of the competent agency:	9 Tendering requested <input type="checkbox"/> YES <input type="checkbox"/> NO		
		10 Date of lodging original licence/certificate application		
		11 Total amount of security		
		12 LAST DAY OF VALIDITY		
1	13 PRODUCT TO BE EXPORTED			
	14 Trade denomination			
	15 Description in accordance with the Combined Nomenclature (CN)	16 CN code(s)		
	17 Quantity ⁽²⁾ in figures	18 Quantity ⁽²⁾ in words		19 Tolerance % more
	20 Special particulars			
	21 REFUND VALID ON	<input type="text"/> FIXED IN ADVANCE		
	22 Special conditions			
	23 Issued at on <input type="text"/> under No Issuing agency's signature and stamp:	24 Term of validity extended until <input type="text"/> inclusive for ⁽²⁾ At <input type="text"/> , on <input type="text"/> Signature and stamp of agency issuing the licence or certificate:		

⁽¹⁾ To be completed if the signature and the stamp do not appear in Box 23.
⁽²⁾ Net mass or other unit of measurement indicating unit.

27 ATTRIBUTIONS Indicate the quantity available in part 1 of column 29 and the quantity attributed in part 2 thereof			
28 Net quantity (mass weight or other unit of measure stating the unit)		31 Customs document (form and No) or extract No and date of attribution	32 Name, Member State, stamp and signature of the attributing authority
29 In figures	30 In words for the quantity attributed		
1			
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33 Extension pages to be attached hereto.

EUROPEAN COMMUNITY — EXPORT LICENCE OR ADVANCE FIXING CERTIFICATE A G R E X

2	ISSUING AGENCY'S COPY	1 Agency issuing the licence or certificate (name and address)	2 Issuing agency's embossment and perforation ⁽¹⁾	No /
			3	
		4 Issued to (name, full address and Member State) <input type="checkbox"/>	5 Agency issuing the extract (name and address)	
		6 Rights transferred to	7 Receiving country Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO	
		with effect from <input type="text"/> Stamp of the competent agency:	8 Advance fixing requested <input type="checkbox"/> YES <input type="checkbox"/> NO	9 Tendering requested <input type="checkbox"/> YES <input type="checkbox"/> NO
2		10 Date of lodging original licence/certificate application	<input type="text"/>	
		11 Total amount of security	<input type="text"/>	
		12 LAST DAY OF VALIDITY	<input type="text"/>	
		13 PRODUCT TO BE EXPORTED	<input type="text"/>	
		14 Trade in figures	<input type="text"/>	
		15 Description in accordance with the Combined Nomenclature (CN)	16 CN code(s)	
		17 Quantity ⁽²⁾ in figures	18 Quantity ⁽²⁾ in words	19 Tolerance % more
		20 Special particulars		
		21 REFUND VALID ON <input type="text"/>	FIXED IN ADVANCE	
		22 Special conditions		
		23 Issued at on <input type="text"/> under No Issuing agency's signature and stamp:	24 Term of validity extended until <input type="text"/> inclusive for ⁽²⁾ At <input type="text"/> , on <input type="text"/> Signature and stamp of agency issuing the licence or certificate:	

⁽¹⁾ To be completed if the signature and the stamp do not appear in Box 23.
⁽²⁾ Net mass or other unit of measurement indicating unit.

EUROPEAN COMMUNITY — EXPORT LICENCE OR ADVANCE FIXING CERTIFICATE A G R E X

APPLICATION	1 Issuing agency (name and address)			
	4 Applicant (name, full address and Member State)			
			7 Receiving country	
			Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO	
			8 Advance fixing requested <input type="checkbox"/> YES <input type="checkbox"/> NO	
		9 Tendering requested <input type="checkbox"/> YES <input type="checkbox"/> NO		
		11 Total amount of security		
13 PRODUCT TO BE EXPORTED				
14 Trade denomination				
(1) Net mass or other unit of measurement indicating unit.	15 Description in accordance with the Combined Nomenclature (CN)		16 CN Code(s)	
	17 Quantity (1) in figures		18 Quantity (1) in words	
	20 Special particulars			

NOTES

Place and date:

Applicant's signature:

	Product (Combined Nomenclature codes)	Net quantity
A	CEREALS AND RICE (Commission Regulation (EC) No 1342/2003 ⁽³⁾) <i>Import licence:</i>	
	<div style="float: left; width: 18%;"> 0709 90 60 0712 90 19 0714 1001 10 00 1001 90 91 1001 90 99 1002 00 00 1003 00 1004 00 00 1005 10 90 1005 90 00 1007 00 90 </div> <div style="clear: both;"></div> <div style="margin-left: 20px;">With the exception of subheading 0714 20 10</div>	5 000 kg
	<div style="float: left; width: 18%;"> 1006 10 1006 20 1006 30 1006 40 00 1008 1101 00 1102 1103 1104 1106 20 1107 1108 1109 00 00 1702 30 51 1702 30 59 1702 30 91 1702 30 99 1702 40 90 1702 90 50 1702 90 75 1702 90 79 2106 90 55 2302 2303 10 2303 30 00 2306 70 00 2308 00 40 ex 2309 </div> <div style="clear: both;"></div> <div style="margin-left: 20px;"> <p>With the exception of subheading 1006 10 10</p> <p>With the exception of subheading 1108 20 00</p> <p>With the exception of subheading 2302 50</p> <p>Containing starch, glucose, glucose syrup, malto-dextrine, malto-dextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 and milk products (⁴), with the exception of preparations or foodstuffs containing not less than 50 % weight of milk products</p> </div>	1 000 kg

Product (Combined Nomenclature codes)			Net quantity
	Export licence with or without advance fixing of the refund:		
	0709 90 60 0712 90 19 0714 1001 10 1001 90 91 1001 90 99 1002 00 00 1003 00 1004 00 1005 10 90 1005 90 00 1007 00 90	With the exception of subheading 0714 20 10	5 000 kg
	1006 10 1006 20 1006 30 1006 40 00 1008 1101 00 1102 1103 1104 1106 20 1107 1108 1109 00 00 1702 30 51 1702 30 59 1702 30 91 1702 30 99 1702 40 90 1702 90 50 1702 90 75 1702 90 79 2106 90 55 2302 2303 10 2303 30 00 2306 70 00 2308 00 40 ex 2309	With the exception of subheading 1006 10 10 	

Product (Combined Nomenclature codes)		Net quantity
B	OILS AND FATS <i>Import licence (Commission Regulation (EC) No 1345/2005 ⁽⁵⁾):</i>	
	0709 90 39 0711 20 90 1509 1510 00 1522 00 31 1522 00 39 2306 90 19	100 kg
C	SUGAR (Commission Regulation (EC) No 951/2006 ⁽⁶⁾) <i>Import licence:</i>	
	1212 91 20 1212 91 80 1212 99 20 1701 11 1701 12 1701 91 00 1701 99 1702 20 1702 30 10 1702 40 10 1702 60 1702 90 30 1702 90 60 1702 90 71 1702 90 80 1702 90 99 1703 10 00 1703 90 00 2106 90 30 2106 90 59	2 000 kg
	<i>Export licence with or without advance fixing of the refund:</i>	
	1212 91 20 1212 91 80 1212 99 20 1701 11 1701 12 1701 91 00 1701 99 1702 20 1702 30 10 1702 40 10 1702 60 1702 90 30 1702 90 60 1702 90 71 1702 90 80	2 000 kg
	1702 90 99 1703 2106 90 30 2106 90 59	

Product (Combined Nomenclature codes)		Net quantity
D	MILK AND MILK PRODUCTS <i>Import licence (Commission Regulation (EC) No 2535/2001 ⁽⁷⁾):</i>	
	0401 0402 0403 10 11 to 0403 10 39 0403 90 11 to 0403 90 69 0404 0405 10 0405 20 90 0405 90 0406 1702 11 00 1702 19 00 2106 90 51 2309 10 15 2309 10 19 2309 10 39 2309 10 59 2309 10 70 2309 90 35 2309 90 39 2309 90 49 2309 90 59 2309 90 70	150 kg
	Preparations of a kind used in animal feed; preparations and foodstuffs containing products to which Regulation (EC) No 1255/1999 is applicable, directly or pursuant to Council Regulation (EC) No 1667/2006 ⁽⁸⁾ , with the exception of preparations and foodstuffs to which Regulation (EC) No 1784/2003 applies	
	<i>Export licence with advance fixing of the refund (Commission Regulation (EC) No 1282/2006 ⁽⁹⁾):</i>	
	0401 0402 0403 10 11 to 0403 10 39 0403 90 11 to 0403 90 69 0404 0405 10 0405 20 90 0405 90 0406 2309 10 15 2309 10 19 2309 10 70 2309 90 35 2309 90 39 2309 90 70	150 kg
	Preparations of a kind used in animal feed; preparations and foodstuffs containing products to which Regulation (EC) No 1255/1999 is applicable, directly or pursuant to Regulation (EC) No 1667/2006, with the exception of preparations and foodstuffs to which Regulation (EC) No 1784/2003 applies	
	<i>Export licence without refund (second subparagraph of Article 3(1) of Regulation (EC) No 1282/2006):</i>	
	0402 10	150 kg
E	BEEF AND VEAL (Commission Regulation (EC) No 1445/95 ⁽¹⁰⁾) <i>Import licence:</i>	
	0102 90 05 to 0102 90 79	One animal

Product (Combined Nomenclature codes)			Net quantity
	0201 0202 0206 10 95 0206 29 91 0210 20 0210 99 51 0210 99 90 1602 50 1602 90 61 1602 90 69		200 kg
	<i>Export licence with advance fixing of the refund:</i>		
	0102 10 0102 90 05 to 0102 90 79		One animal
	0201 0202 0206 10 95 0206 29 91 0210 20 0210 99 51 0210 99 90 1602 50 1602 90 61 1602 90 69		200 kg
	<i>Export licence without refund (Article 7 of Regulation (EC) No 1445/95):</i>		
	0102 10 0102 90 05 to 0102 90 79		Nine animals
	0201 0202 0206 10 95 0206 29 91 0210 20 0210 99 51 0210 99 90 1602 50 1602 90 61 1602 90 69		2 000 kg
F	SHEEPMET AND GOATMEAT <i>Import licence (Commission Regulation (EC) No 1439/95 ⁽¹¹⁾):</i>		
	0204 0210 99 21 0210 99 29 1602 90 72 1602 90 74 1602 90 76 1602 90 78		100 kg
	0104 10 30 0104 10 80 0104 20 90		Five animals

Product (Combined Nomenclature codes)			Net quantity
G	PIGMEAT <i>Export licence with advance fixing of the refund (Commission Regulation (EC) No 1518/2003 ⁽¹²⁾):</i>		
	0203 1601 1602		250 kg
	0210		150 kg
H	POULTRYMEAT <i>Export licence with advance fixing of the refund and ex post export licence (Commission Regulation (EC) No 633/2004 ⁽¹³⁾):</i>		
	0105 11 11 9000 0105 11 19 9000 0105 11 91 9000 0105 11 99 9000		4 000 chicks
	0105 12 00 9000 0105 19 20 9000		2 000 chicks
	0207		250 kg
I	EGGS <i>Export licence with advance fixing of the refund and ex post export licence (Commission Regulation (EC) No 596/2004 ⁽¹⁴⁾):</i>		
	0407 00 11 9000		2 000 eggs
	0407 00 19 9000		4 000 eggs
	0407 00 30 9000		400 kg
	0408 11 80 9100 0408 91 80 9100		100 kg
	0408 19 81 9100 0408 19 89 9100 0408 99 80 9100		250 kg
J	WINE (Commission Regulation (EC) No 883/2001 ⁽¹⁵⁾) <i>Import licence:</i>		
	2009 61 2009 69		3 000 kg
	2204 10 2204 21 2204 29 2204 30		30 hl
	<i>Export licence with advance fixing of the refund:</i>		
	2009 61 2009 69		10 hl
	2204 21 2204 29 2204 30		10 hl

Product (Combined Nomenclature codes)		Net quantity
K	FRUIT AND VEGETABLES <i>Export licence with advance fixing of the refund (Commission Regulation (EC) No 1961/2001 ⁽¹⁶⁾):</i>	
	0702 00 0802 0805 0806 10 10 0808 0809	300 kg
L	PRODUCTS PROCESSED FROM FRUIT AND VEGETABLES <i>Export licence with advance fixing of the refund (Commission Regulation (EC) No 1429/95 ⁽¹⁷⁾):</i>	
	0806 20 0812 2002 2006 00 2008 2009	300 kg
M	ALCOHOL <i>Import licence (Commission Regulation (EC) No 2336/2003 ⁽¹⁸⁾):</i>	
	2207 10 00 2207 20 00	100 hl
	2208 90 91 2208 90 99	100 hl

⁽¹⁾ The maximum quantities of agricultural products that can be imported or exported without a licence or certificate correspond to an eight-digit subheading of the Combined Nomenclature and, if export refunds are involved, to a 12-digit subheading of the nomenclature for agricultural product refunds.

⁽²⁾ In the case of an import, for example, the quantities indicated in this document do not cover imports under quantitative quotas or preferential arrangements, for which licences are always required for all quantities. The quantities indicated here refer to imports under normal arrangements, i.e. with payment of full duties and with no limits on quantities.

⁽³⁾ OJ L 189, 29.7.2003, p. 12.

⁽⁴⁾ For the purposes of this subheading, 'milk products' means products falling within headings 0401 to 0406 and subheadings 1702 10 and 2106 90 51.

⁽⁵⁾ OJ L 212, 17.8.2005, p. 13.

⁽⁶⁾ OJ L 178, 1.7.2006, p. 24.

⁽⁷⁾ OJ L 341, 22.12.2001, p. 29.

⁽⁸⁾ OJ L 312, 11.11.2006, p. 1.

⁽⁹⁾ OJ L 234, 29.8.2006, p. 4.

⁽¹⁰⁾ OJ L 143, 27.6.1995, p. 35.

⁽¹¹⁾ OJ L 143, 27.6.1995, p. 7.

⁽¹²⁾ OJ L 217, 29.8.2003, p. 35.

⁽¹³⁾ OJ L 100, 6.4.2004, p. 8.

⁽¹⁴⁾ OJ L 94, 31.3.2004, p. 33.

⁽¹⁵⁾ OJ L 128, 10.5.2001, p. 1.

⁽¹⁶⁾ OJ L 268, 9.10.2001, p. 8.

⁽¹⁷⁾ OJ L 141, 24.6.1995, p. 28.

⁽¹⁸⁾ OJ L 346, 31.12.2003, p. 19.

ANNEX III

Part A

Entries referred to in the second subparagraph of Article 8(2)

- *In Bulgarian:* правата са прехвърлени обратно на титуляря на [дата] ...
- *In Spanish:* Retrocesión al titular el ...
- *In Czech:* Zpětný převod držiteli dne ...
- *In Danish:* tilbageføring til indehaveren den ...
- *In German:* Rückübertragung auf den Lizenzinhaber am ...
- *In Estonian:* õiguste tagasiandmine litsentsi/sertifikaadi omanikule ...
- *In Greek:* εκ νέου παραχώρηση στον δικαιούχο στις ...
- *In English:* rights transferred back to the titular holder on [date] ...
- *In French:* rétrocession au titulaire le ...
- *In Italian:* retrocessione al titolare in data ...
- *In Latvian:* tiesības nodotas atpakaļ to nominālajam īpašniekam [datums]
- *In Lithuanian:* teisės perleidžiamos savininkui (data) ...
- *In Hungarian:* Visszát ruházás az eredeti engedélyesre ...-án/-én
- *In Maltese:* Drittijiet trasferiti lura lid-detentur titolari fil-...
- *In Dutch:* aan de titularis geretrocedeerd op ...
- *In Polish:* Retrocesja na właściciela tytularnego
- *In Portuguese:* retrocessão ao titular em ...
- *In Romanian:* Drepturi retrocedate titularului la data de [data]
- *In Slovak:* Spätný prevod na oprávneného držiteľa dňa ...
- *In Slovenian:* Ponoven odstop nosilcu pravic dne ...
- *In Finnish:* palautus todistuksenhaltijalle ...
- *In Swedish:* återbördad till licensinnehavaren den ...

Part B

Entries referred to in the first paragraph of Article 15

— <i>In Bulgarian:</i>	Лицензия по ГАТТ — хранителна помощ
— <i>In Spanish:</i>	Certificado GATT — Ayuda alimentaria
— <i>In Czech:</i>	Licence GATT — potravinová pomoc
— <i>In Danish:</i>	GATT-licens — fødevarehjælp
— <i>In German:</i>	GATT-Lizenz — Nahrungsmittelhilfe
— <i>In Estonian:</i>	GATTi alusel välja antud litsents — toiduabi
— <i>In Greek:</i>	Πιστοποιητικό GATT — επισιτιστική βοήθεια
— <i>In English:</i>	Licence under GATT — food aid
— <i>In French:</i>	Certificat GATT — aide alimentaire
— <i>In Italian:</i>	Titolo GATT — aiuto alimentare
— <i>In Latvian:</i>	Licence saskaņā ar GATT — pārtikas atbalsts
— <i>In Lithuanian:</i>	GATT licencija — pagalba maistu
— <i>In Hungarian:</i>	GATT-engedély — élelmiszersegély
— <i>In Maltese:</i>	Ċertifikat GATT — għajjnuna alimentari
— <i>In Dutch:</i>	GATT-certificaat — Voedselhulp
— <i>In Polish:</i>	Świadcstwo GATT — pomoc żywnościowa
— <i>In Portuguese:</i>	Certificado GATT — ajuda alimentar
— <i>In Romanian:</i>	Licență GATT — ajutor alimentar
— <i>In Slovak:</i>	Licencia podľa GATT — potravinová pomoc
— <i>In Slovenian:</i>	GATT dovoljenje — pomoč v hrani
— <i>In Finnish:</i>	GATT-todistus — elintarvikeapu
— <i>In Swedish:</i>	Gatt-licens — livsmedelsbistånd

Part C

Entries referred to in the third subparagraph of Article 32(2)

- *In Bulgarian:* Да се използва за освобождаване на гаранцията
- *In Spanish:* Se utilizará para liberar la garantía
- *In Czech:* K použití pro uvolnění jistoty
- *In Danish:* Til brug ved frigivelse af sikkerhed
- *In German:* Zu verwenden für die Freistellung der Sicherheit
- *In Estonian:* Kasutada tagatise vabastamiseks
- *In Greek:* Προς χρησιμοποίηση για την αποδέσμευση της εγγύησης
- *In English:* To be used to release the security
- *In French:* À utiliser pour la libération de la garantie
- *In Italian:* Da utilizzare per lo svincolo della cauzione
- *In Latvian:* Izmantojams drošības naudas atbrīvošanai
- *In Lithuanian:* Naudotinas užstatui grąžinti
- *In Hungarian:* A biztosíték feloldására használandó
- *In Maltese:* Biex tiġi użata għar-rilaxx tal-garanzija
- *In Dutch:* Te gebruiken voor vrijgave van de zekerheid
- *In Polish:* Do wykorzystania w celu zwolnienia zabezpieczenia
- *In Portuguese:* A utilizar para liberar a garantia
- *In Romanian:* A se utiliza pentru eliberarea garanției
- *In Slovak:* Použiť na uvoľnenie záruky
- *In Slovenian:* Uporabiti za sprostitve varščine
- *In Finnish:* Käytettäväksi vakuuden vapauttamiseen
- *In Swedish:* Att användas för frisläppande av säkerhet

Part D

Entries referred to in the first subparagraph of Article 32(3)

- *In Bulgarian:* Напускане на митническата територия на Общността под опростен режим общностен транзит с железопътен транспорт или с големи контейнери
- *In Spanish:* Salida del territorio aduanero de la Comunidad bajo el régimen de tránsito comunitario simplificado por ferrocarril o en contenedores grandes
- *In Czech:* Opuštění celního území Společenství ve zjednodušeném tranzitním režimu Společenství pro přepravu po železnici nebo ve velkých kontejnerech
- *In Danish:* Udgang fra Fællesskabets toldområde i henhold til ordningen for den forenklede procedure for fællesskabsforsendelse med jernbane eller store containere
- *In German:* Ausgang aus dem Zollgebiet der Gemeinschaft im Rahmen des vereinfachten gemeinschaftlichen Versandverfahrens mit der Eisenbahn oder in Großbehältern
- *In Estonian:* Ühenduse tolliterritooriumilt väljaviimine ühenduse lihtsustatud transiidiprotseduuri kohaselt raudteed mööda või suurtes konteinerites
- *In Greek:* Έξοδος από το τελωνειακό έδαφος της Κοινότητας υπό το απλοποιημένο καθεστώς της κοινοτικής διαμετακόμισης με σιδηρόδρομο ή μεγάλα εμπορευματοκιβώτια
- *In English:* Exit from the customs territory of the Community under the simplified Community transit procedure for carriage by rail or large containers
- *In French:* Sortie du territoire douanier de la Communauté sous le régime du transit communautaire simplifié par chemin de fer ou par grands conteneurs
- *In Italian:* Uscita dal territorio doganale della Comunità in regime di transito comunitario semplificato per ferrovia o grandi contenitori
- *In Latvian:* Izvešana no Kopienas muitas teritorijas, izmantojot Kopienas vienkāršoto tranzīta procedūru pārvadājumiem pa dzelzceļu vai lielos konteineros
- *In Lithuanian:* Išvežama iš Bendrijos muitų teritorijos pagal supaprastintą Bendrijos tranzito geležinkelio arba didelės talpyklos tvarką
- *In Hungarian:* A Közösség vámterületét elhagyta egyszerűsített közösségi szállítási eljárás keretében vasúton vagy konténerben
- *In Maltese:* Hruġ mit-territorju tad-dwana tal-Komunità taht il-proċedura tat-tranzitu Komunitarja simplifikata bil-ferroviji jew b'kontejners kbar
- *In Dutch:* Vertrek uit het douanegebied van de Gemeenschap onder de regeling vereenvoudigd communautair douanevervoer per spoor of in grote containers
- *In Polish:* Opuszczenie obszaru celnego Wspólnoty zgodnie z uproszczoną procedurą tranzytu wspólnotowego w przewozie koleją lub w wielkich kontenerach
- *In Portuguese:* Saída do território aduaneiro da Comunidade ao abrigo do regime do trânsito comunitário simplificado por caminho-de-ferro ou em grandes contentores
- *In Romanian:* Ieșire de pe teritoriul vamal al Comunității în cadrul regimului de tranzit comunitar simplificat pentru transport pe calea ferată sau în containere mari
- *In Slovak:* Opustenie colného územia spoločenstva na základe zjednodušeného postupu spoločenstva pri tranzite v prípade prepravy po železnici alebo vo veľkých kontajneroch
- *In Slovenian:* Izstop iz carinskega območja Skupnosti pod skupnostnim poenostavljenim tranzitnim režimom po železnici ali z velikimi zabojniki
- *In Finnish:* Vienti yhteisön tullialueelta yhteisön yksinkertaistetussa passitusmenettelyssä rautateitse tai suurissa konteissa
- *In Swedish:* Utförsel från gemenskapens tullområde enligt det förenklade transiteringsförfarandet för järnvägstransporter eller transporter i stora containrar.

Part E

Entries referred to in the second subparagraph of Article 35(4)

- *In Bulgarian:* Заместваща лицензия (сертификат или извлечение) за изгубена лицензия (сертификат или извлечение) — Номер на оригиналната лицензия (сертификат) ...
- *In Spanish:* Certificado (o extracto) de sustitución de un certificado (o extracto) perdido — número del certificado inicial ...
- *In Czech:* Náhradní licence (osvědčení nebo výpis) za ztracenou licenci (osvědčení nebo výpis) — číslo původní licence (osvědčení) ...
- *In Danish:* Erstatningslicens/-attest (eller erstatningspartiallicens) for bortkommen licens/attest (eller partiallicens) — oprindelig licens/attest (eller partiallicens) nr. ...
- *In German:* Ersatzlizenz (oder Teillizenz) einer verlorenen Lizenz (oder Teillizenz) — Nummer der ursprünglichen Lizenz ...
- *In Estonian:* Kaotatud litsentsi/sertifikaati (või väljavõtet) asendav litsents/sertifikaat (või väljavõte) — esialgse litsentsi/sertifikaadi number ...
- *In Greek:* Πιστοποιητικό (ή απόσπασμα) αντικαταστάσεως του απωλεσθέντος πιστοποιητικού (ή αποσπάσματος πιστοποιητικού) — αρχικό πιστοποιητικό αριθ. ...
- *In English:* Replacement licence (certificate or extract) of a lost licence (certificate or extract) — Number of original licence (certificate) ...
- *In French:* Certificat (ou extrait) de remplacement d'un certificat (ou extrait) perdu — numéro du certificat initial ...
- *In Italian:* Titolo (o estratto) sostitutivo di un titolo (o estratto) smarrito — numero del titolo originale ...
- *In Latvian:* Nozaudētās licences (sertifikāta vai izraksta) aizstājēja licence (sertifikāts vai izraksts). Licences (sertifikāta) oriģināla numurs
- *In Lithuanian:* Pamesto sertifikato (licencijos, išrašo) pakaitinis sertifikatas (licencija, išrašas) — sertifikato (licencijos, išrašo) originalo numeris ...
- *In Hungarian:* Helyettesítő engedély (vagy kivonat) elveszett engedély (vagy kivonat) pótlására — az eredeti engedély száma
- *In Maltese:* Liċenzja (ċertifikat jew estratt) ta' sostituzzjoni ta' liċenzja (ċertifikat jew estratt) mitlufa — numru tal-liċenzja (ċertifikat) oriġinali ...
- *In Dutch:* Certificaat (of uittreksel) ter vervanging van een verloren gegaan certificaat (of uittreksel) — nummer van het oorspronkelijke certificaat ...
- *In Polish:* Świadcstwo zastępcze (lub wyciąg) świadectwa (lub wyciągu) utraconego — numer świadectwa początkowego
- *In Portuguese:* Certificado (ou extracto) de substituição de um certificado (ou extracto) perdido — número do certificado inicial
- *In Romanian:* Licență (certificat sau extras) de înlocuire a unei licențe (certificat sau extras) pierdute — Numărul licenței (certificatului) originale ...
- *In Slovak:* Náhradná licencia (certifikát alebo výpis) za stratenú licenciu (certifikát alebo výpis) — číslo pôvodnej licencie (certifikátu) ...
- *In Slovenian:* Nadomestno dovoljenje (potrdilo ali izpisek) za izgubljeno dovoljenje (potrdilo ali izpisek) — številka izvirnega dovoljenja ...
- *In Finnish:* Kadonneen todistuksen (tai otteen) korvaava todistus (tai ote). Alkuperäisen todistuksen numero ...
- *In Swedish:* Ersättningslicens (licens eller dellicens) för förlorad licens (licens eller dellicens). Nummer på ursprungslicensen ...

Part F

Entries referred to in Article 41(1)(b)

- *In Bulgarian:* Лицензия, издадена съгласно член 41 от Регламент (ЕО) № 376/2008; оригинална лицензия № ...
- *In Spanish:* Certificado emitido de conformidad con el artículo 41 del Reglamento (CE) n° 376/2008; certificado inicial n° ...
- *In Czech:* Licence vydaná podle článku 41 nařízení (ES) č. 376/2008; č. původní licence ...
- *In Danish:* Licens udstedt på de i artikel 41 i forordning (EF) nr. 376/2008 fastsatte betingelser; oprindelig licens nr. ...
- *In German:* Unter den Bedingungen von Artikel 41 der Verordnung (EG) Nr. 376/2008 erteilte Lizenz; ursprüngliche Lizenz Nr. ...
- *In Estonian:* Määruse (EÜ) nr 376/2008 artikli 41 kohaselt väljaantud litsents; esialgne litsents nr ...
- *In Greek:* Πιστοποιητικό που εκδίδεται υπό τους όρους του άρθρου 41 του κανονισμού (ΕΚ) αριθ. 376/2008· αρχικό πιστοποιητικό αριθ. ...
- *In English:* Licence issued in accordance with Article 41 of Regulation (EC) No 376/2008; original licence No ...
- *In French:* Certificat émis dans les conditions de l'article 41 du règlement (CE) n° 376/2008; certificat initial n° ...
- *In Italian:* Titolo rilasciato alle condizioni dell'articolo 41 del regolamento (CE) n. 376/2008; titolo originale n. ...
- *In Latvian:* Licence, kas ir izsniegta saskaņā ar Regulas (EK) Nr. 376/2008 41. pantu; licences oriģināla Nr. ...
- *In Lithuanian:* Licencija išduota Reglamento (EB) Nr. 376/2008 41 straipsnyje nustatytais sąlygomis; licencijos originalo Nr. ...
- *In Hungarian:* Az 376/2008/EK rendelet 41. cikkében foglalt feltételek szerint kiállított engedély; az eredeti engedély száma: ...
- *In Maltese:* Liċenzja mahruġa skond l-Artikolu 41 tar-Regolament (KE) Nru 376/2008; liċenzja originali Nru ...
- *In Dutch:* Certificaat afgegeven overeenkomstig artikel 41 van Verordening (EG) nr. 376/2008; oorspronkelijk certificaatnummer ...
- *In Polish:* Świadcstwo wydane zgodnie z warunkami art. 41 rozporządzenia (WE) nr 376/2008; pierwsze świadcstwo nr ...
- *In Portuguese:* Certificado emitido nas condições previstas no artigo 41.º do Regulamento (CE) n.º 376/2008; certificado inicial n.º ...
- *In Romanian:* Licență eliberată în conformitate cu articolul 41 din Regulamentul (CE) nr. 376/2008; licență originală nr. ...
- *In Slovak:* Licencia vydaná v súlade s článkom 41 nariadenia (ES) č. 376/2008; číslo pôvodnej licencie ...
- *In Slovenian:* Dovoljenje, izdano pod pogoji iz člena 41 Uredbe (ES) št. 376/2008; izvirno dovoljenje št. ...
- *In Finnish:* Todistus myönnetty asetuksen (EY) N:o 376/2008 41 artiklan mukaisesti; alkuperäinen todistus N:o ...
- *In Swedish:* Licens utfärdad i enlighet med artikel 41 i förordning (EG) nr 376/2008; ursprunglig licens nr ...

Part G

Entries referred to in Article 42(1)(a)

— <i>In Bulgarian:</i>	Износът е осъществен без лицензия или сертификат
— <i>In Spanish:</i>	Exportación realizada sin certificado
— <i>In Czech:</i>	Vývoz bez licence nebo bez osvědčení
— <i>In Danish:</i>	Udførsel uden licens/attest
— <i>In German:</i>	Ausfuhr ohne Ausfuhrlizenz oder Vorausfestsetzungsbescheinigung
— <i>In Estonian:</i>	Eksporditud ilma litsentsita/sertifikaadita
— <i>In Greek:</i>	Εξαγωγή πραγματοποιούμενη άνευ πιστοποιητικού εξαγωγής ή προκαθορισμού
— <i>In English:</i>	Exported without licence or certificate
— <i>In French:</i>	Exportation réalisée sans certificat
— <i>In Italian:</i>	Esportazione realizzata senza titolo
— <i>In Latvian:</i>	Eksportēts bez licences vai sertifikāta
— <i>In Lithuanian:</i>	Eksportuota be licencijos ar sertifikato
— <i>In Hungarian:</i>	Kiviteli engedély használata nélküli export
— <i>In Maltese:</i>	Esportazzjoni magħmula mingħajr liċenzja jew ċertifikat
— <i>In Dutch:</i>	Uitvoer zonder certificaat
— <i>In Polish:</i>	Wywóz dokonany bez świadectwa
— <i>In Portuguese:</i>	Exportação efectuada sem certificado
— <i>In Romanian:</i>	Exportat fără licență sau certificat
— <i>In Slovak:</i>	Vyvezené bez licencie alebo certifikátu
— <i>In Slovenian:</i>	Izvoz, izpeljan brez dovoljenja ali potrdila
— <i>In Finnish:</i>	Viety ilman todistusta
— <i>In Swedish:</i>	Exporterad utan licens

Part H

Entries referred to in Article 44(3)(a)

- *In Bulgarian:* Условията, определени в член 44 от Регламент (ЕО) № 376/2008, са изпълнени
- *In Spanish:* Condiciones previstas en el artículo 44 del Reglamento (CE) n° 376/2008 cumplidas
- *In Czech:* Byly dodrženy podmínky stanovené v článku 44 nařízení (ES) č. 376/2008
- *In Danish:* Betingelserne i artikel 44 i forordning (EF) nr. 376/2008 er opfyldt
- *In German:* Bedingungen von Artikel 44 der Verordnung (EG) Nr. 376/2008 wurden eingehalten
- *In Estonian:* Määruse (EÜ) nr 376/2008 artiklis 44 ettenähtud tingimused on täidetud
- *In Greek:* Τηρουμένων των προϋποθέσεων του άρθρου 44 του κανονισμού (ΕΚ) αριθ. 376/2008
- *In English:* Conditions laid down in Article 44 of Regulation (EC) No 376/2008 fulfilled
- *In French:* Conditions prévues à l'article 44 du règlement (CE) n° 376/2008 respectées
- *In Italian:* Condizioni previste nell'articolo 44 del regolamento (CE) n. 376/2008 ottemperate
- *In Latvian:* Regulas (EK) Nr. 376/2008 44. pantā paredzētie nosacījumi ir izpildīti
- *In Lithuanian:* Įvykdytos Reglamento (EB) Nr. 376/2008 44 straipsnyje numatytos sąlygos
- *In Hungarian:* Az 376/2008/EK rendelet 44. cikkében foglalt feltételek teljesítve
- *In Maltese:* Kundizzjonijiet previsti fl-Artikolu 44 tar-Regolament (KE) Nru 376/2008 imwettqa
- *In Dutch:* in artikel 44 van Verordening (EG) nr. 376/2008 bedoelde voorwaarden nageleefd
- *In Polish:* Warunki przewidziane w art. 44 rozporządzenia (WE) nr 376/2008 spełnione
- *In Portuguese:* Condições previstas no artigo 44.º do Regulamento (CE) n.º 376/2008 cumpridas
- *In Romanian:* Condițiile prevăzute la articolul 44 din Regulamentul (CE) nr. 376/2008 — îndeplinite
- *In Slovak:* Podmienky ustanovené v článku 44 nariadenia (ES) č. 376/2008 boli splnené
- *In Slovenian:* Pogoji, predvideni v členu 44 Uredbe (ES) št. 376/2008, izpolnjeni
- *In Finnish:* Asetuksen (EY) N:o 376/2008 44 artiklassa säädetyt edellytykset on täytetty
- *In Swedish:* Villkoren i artikel 44 i förordning (EG) nr 376/2008 är uppfyllda

Part I

Entries referred to in the second subparagraph of Article 48(1)

- *In Bulgarian:* Препференциален режим, приложим към количеството, посочено в клетки 17 и 18
- *In Spanish:* Régimen preferencial aplicable a la cantidad indicada en las casillas 17 y 18
- *In Czech:* Preferenční režim na množství uvedená v kolonkách 17 a 18
- *In Danish:* Præferenceordning gældende for mængden anført i rubrik 17 og 18
- *In German:* Präferenzregelung, anwendbar auf die in den Feldern 17 und 18 genannte Menge
- *In Estonian:* Lahtrites 17 ja 18 osutatud koguse suhtes kohaldatav sooduskord
- *In Greek:* Προτιμησιακό καθεστώς εφαρμόζόμενο για την ποσότητα που αναγράφεται στα τετραγωνίδια 17 και 18
- *In English:* Preferential arrangements applicable to the quantity given in Sections 17 and 18
- *In French:* Régime préférentiel applicable pour la quantité indiquée dans les cases 17 et 18
- *In Italian:* Regime preferenziale applicabile per la quantità indicata nelle caselle 17 e 18
- *In Latvian:* Labvēlības režīms, kas piemērojams 17. un 18. iedaļā dotajam daudzumam
- *In Lithuanian:* Taikomos lengvatinės sąlygos 17 ir 18 skiltyse įrašytiems kiekiams
- *In Hungarian:* Kedvezményes eljárás hatálya alá tartozó, a 17-es és 18-as mezőn feltüntetett mennyiség
- *In Maltese:* Arrangamenti preferenzjali applikabbli għall-kwantità indikata fis-Sezzjonijiet 17 u 18
- *In Dutch:* Preferentiële regeling van toepassing voor de in de vakken 17 en 18 vermelde hoeveelheid
- *In Polish:* Systemy preferencyjne stosowane dla ilości wskazanych w polach 17 i 18
- *In Portuguese:* Regime preferencial aplicável em relação à quantidade indicada nas casas 17 e 18
- *In Romanian:* Regimuri preferențiale aplicabile cantităților prevăzute în căsuțele 17 și 18
- *In Slovak:* Preferenčné opatrenia platia pre množstvo uvedené v kolónkach 17 a 18
- *In Slovenian:* Preferencialni režim, uporabljen za količine, navedene v okencih 17 in 18
- *In Finnish:* Etuuskohtelu, jota sovelletaan kohdissa 17 ja 18 esitettyihin määriin
- *In Swedish:* Preferensordning tillämplig för den kvantitet som anges i fält 17 och 18

ANNEX IV

Repealed Regulation with list of its successive amendments

Commission Regulation (EC) No 1291/2000
(OJ L 152, 24.6.2000, p. 1)

Commission Regulation (EC) No 2299/2001 Article 2 only
(OJ L 308, 27.11.2001, p. 19)

Commission Regulation (EC) No 325/2003
(OJ L 47, 21.2.2003, p. 21)

Commission Regulation (EC) No 322/2004
(OJ L 58, 26.2.2004, p. 3)

Commission Regulation (EC) No 636/2004
(OJ L 100, 6.4.2004, p. 25)

Commission Regulation (EC) No 1741/2004
(OJ L 311, 8.10.2004, p. 17)

Commission Regulation (EC) No 1856/2005
(OJ L 297, 15.11.2005, p. 7)

Commission Regulation (EC) No 410/2006
(OJ L 71, 10.3.2006, p. 7)

Commission Regulation (EC) No 1713/2006 Article 8 only
(OJ L 321, 21.11.2006, p. 11)

Commission Regulation (EC) No 1847/2006 Article 4 and Annex IV only
(OJ L 355, 15.12.2006, p. 21)

Commission Regulation (EC) No 1913/2006 Article 23 only
(OJ L 365, 21.12.2006, p. 52)

Commission Regulation (EC) No 1423/2007
(OJ L 317, 5.12.2007, p. 36)

ANNEX V

Correlation table

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