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# $ightharpoonup \underline{B}$ COUNCIL REGULATION (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals

(OJ L 181, 1.7.1992, p. 21)

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## COUNCIL REGULATION (EEC) No 1766/92 of 30 June 1992

#### on the common organization of the market in cereals

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community and in particular Articles 42 and 43 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas the prices and guarantees represented by the machinery introduced by Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals (4)encourage the growth of cereals production at a rate which is no longer in line with the absorption capacity of the market; whereas, in order to avoid a succession of increasingly serious crises, the current policy should be radically reformed; whereas that implies that the support provided by the market organization should be reorientated in such a way that it no longer depends solely on guaranteed prices;

Whereas the new orientation of the common agricultural policy must lead to better market equilibrium and to a better competitive position for Community agriculture; whereas that objective can be achieved by lowering the target price to a level representing an anticipated rate on a stabilized world market; whereas, so as not to encourage producers to opt for one particular crop, the target price should be the same for the major cereales;

Whereas the loss of income resulting from the drop in prices is offset by direct aid per hectare introduced by Regulation (EEC) No 1765/92 (5);

Whereas the structure of guaranteed prices must permit disposal of surpluses within the Community; whereas an intervention price should therefore be fixed at a lower level and a threshold price at a higher level than the target price;

Whereas the new structure of guaranteed prices leads to the elimination of the current provisions on derived prices;

Whereas the aid scheme provided for by Regulation (EEC) No 1765/92 replaces those for durum wheat and certain minor cereales; whereas those aids should therefore be discontinued;

Whereas the intervention agencies must be able, in special circumstances, to take intervention measures suited to those circumstances; whereas, however, so that the required uniformity of intervention systems may be maintained, those special circumstances should be assessed and the appropriate measures determined at Community level;

Whereas the intervention prices and threshold prices should, in the course of the marketing year, be subject to a certain number of monthly increases in order to take account, to some extent, of storage costs and interest charges for storing cereals in the Community and of the need to ensure that the disposal stocks conforms to market requirements;

Whereas potatoes intended for the production of starch are in direct competition with cereals intended for the production of starch; whereas, in view of the reform measures envisaged for cereals and to ensure equal treatment between the lines of production in question, similar

<sup>(</sup>¹) OJ No C 303, 22. 11. 1991, p. 10. (²) OJ No C 125, 18. 5. 1992. (³) OJ No C 98, 21. 4. 1992, p. 15. (⁴) OJ No L 281, 1. 11. 1975, p. 1. As last amended by Regulation (EEC) No 1738/92 (OJ No L 180, 1. 7. 1992, p. 1).

<sup>(5)</sup> See page 12 of this Official Journal

measures should be adopted with regard to potatoes intended for the production of starch;

Whereas the creatin of a single Community market for cereals involves, apart from a system of guaranteed prices, the introduction of a single trading system at the external frontiers of the Community; whereas a trading system including levies and export refunds, combined with intervention measures, also serves to stabilize the Community market, in particular by preventing price fluctuations on the world market from affecting prices ruling within the Community; whereas, therefore, provision should be made for charging a levy on imports from third countries and for the payment of a refund on exports to those countries, both being designed to cover the difference between prices ruling outside and within the Community; whereas, moreover, in respect of products processed from the cereals to which this Regulation applies, account should be taken of the need to ensure a measure of protection for the Community processing industry;

Whereas, in addition to the system described above, and to the extent necessary for its proper working, provision should be made for regulation or, when the situation on the market so requires, prohibiting totally or partially the use of 'inward processing arrangements';

Whereas the competent authorities must be in a position to monitor trade movements in order to assess market trends and to apply the measures laid down in this Regulation as necessary; whereas, to that end, provision should be made for the issue of import and export licences accompanied by the provision of security guaranteeing that the transactions for which such licences are requested are effected;

Whereas the levy system makes it possible to dispense with all other protective measures at the external frontiers of the Community; whereas, however, the common price and levy machinery may, in exceptional circumstances, prove defective whereas, in such cases, so as not to leave the Community market without defence against disturbances, the Community should be enabled to take all necessary measures without delay;

Whereas, in a situation of high prices on the world market, provision should be made for appropriate measures to be taken in order to safeguard Community supplies and to stabilize prices on Community markets:

Whereas the establishment of a single market based on a common price system would be jeopardized by the granting of certain aids; whereas, therefore, the provisions of the Treaty which allow the assessment of aids granted by Member States and the prohibition of those which are incompatible with the common market should be made to apply to cereals;

Whereas the common organization of the market in cereals must include the products of primary processing which contain cereals or certain products which do not contain cereals but which are directly interchangeable in their use with cereals or with products obtained from cereals:

Whereas, in order to facilitate implementation of the proposed measures, a procedure should be laid down for establishing close cooperation between Member States and the Commission within a Management Committee:

Whereas the common organization of the market in cereals must take appropriate account, at the same time, of the objectives set out in Articles 39 and 110 of the Treaty;

Whereas the expenditure incurred by the Member States as a result of the obligations arising out of the application of this Regulation falls on the Community in accordance with the provisions of Articles 2 and 3 of Council Regulation (EEC) no 729/70 of 21 April 1970 on the financing of the common agricultural policy (1);

Whereas the cut in common prices from the time of the entry into force of this Regulation is liable to disrupt the internal market; whereas provision should therefore be made for the possibility for the Commission to take any appropriate measures to avoid such disruptions;

Whereas, since their consolidation by Regulation (EEC) No 2727/75, several provisions concerning the organization of the market in cereals have been amended a number of times; whereas, by reason of their number, their complexity and their dispersal among various Official Journals, these texts are difficult to use and thus lack the clarity which should be an essential feature of all legislation; whereas they should, therefore, be updated,

#### HAS ADOPTED THIS REGULATION:

#### Article 1

1. The common organiszation of the market in cereals shall cover the following products:

CN code	Description
a) 0709 90 60	Sweet corn, fresh or chilled
0712 90 19	Dried sweet corn, whole, cut, sliced, broken or in powder, but not further prepared, other than hybrid for sowing
1001 90 91	Common wheat and meslin seed
1001 90 99	Spelt, common wheat and meslin other than for sowing
1002 00 00	Rye
1003 00	Barley
1004 00	Oats
1005 10 90	Maize (corn) other than hybrid
1005 90 00	Maize (corn) other than seed
1007 00 90	Grain sorghum, other than hybrid, for sowing
1008	Buckwheat, millet and canary seed; other cereals
b) 1001 10	Durum wheat
c) 1101 00 00	Wheat or meslin flour
1102 10 00	Rye flour
1103 11	Groats and meal of wheat
1107	Malt, whether or not roasted
d)	The products listed in Annex A

2. This Regulation shall apply notwithstanding the measures provided for by Regulation (EEC) No 1765/92 on assistance for arable farmers.

#### Article 2

The marketing year for all products listed in Article 1 shall begin on 1 July and end on 30 June of the following year.

<sup>(1)</sup> OJ No L 94, 28. 4. 1970, p. 13. As amended by Regulation (EEC) No 2048/88 (OJ No L 185, 15. 7. 1988, p. 1).

#### TITLE 1

#### Pricing and intervention system

#### Article 3

- 1. A target price for all cereals shall be fixed at:
- ECU 130 per tonne for the 1993/94 marketing year,
- ECU 120 per tonne for the 1994/95 marketing year, and
- ECU 110 per tonne from the 1995/96 marketing year onwards.
- 2. A threshold price for all cereals shall be fixed at:
- ECU 175 per tonne for the 1993/94 marketing year,
- ECU 165 per tonne for the 1994/95 marketing year,
- ECU 155 per tonne from the 1995/96 marketing year onwards.

The threshold price for maize and sorghum valid during June, will be applicable during July, August and September of the following marketing year.

- 3. An intervention price for cereals subject to intervention shall be fixed at:
- ECU 117 per tonne for the 1993/94 marketing year,
- ECU 108 per tonne for the 1994/95 marketing year,
- ECU 100 per tonne from the 1995/96 marketing year onwards.
- 4. The prices shall be fixed for a standard quality for each cereal.

The intervention and threshold prices shall be subject to monthly increases, for the whole or part of the marketing year and may cover different periods for the two prices. The standard quality for each cereal for which intervention is available and the amounts of the monthly increases and their number, are determined in accordance with the procedure laid down in Article 43 (2) of the Treaty.

The intervention price shall refer to the wholesale stage for goods delivered to the warehouse, before unloading. They shall be valid for all Community intervention centres designated for each cereal.

5. The prices fixed in this Regulation may be changed in the light of developments in production and the markets in accordance with the procedure laid down in Article 43 (2) of the Treaty.

#### Article 4

- 1. The intervention agencies designated by the Member States shall buy in common wheat, durum wheat, rye, barley, maize and sorghum which are offered to them and have been harvested in the Community, provided that the offers comply with conditions laid down, in particular in respect of quality and quantity.
- 2. Buying-in may take place only in the following periods:
- from 1 August to 30 April in the case of Italy, Spain, Greece and Portugal,
- from 1 November to 31 May in the case of the other Member States.
- 3. Buying-in shall be carried out on the basis of the intervention price, if necessary after a price increase or reduction for quality reasons.

#### Article 5

Detailed rules for the application of Articles 3 and 4 shall be adopted in accordance with the procedure laid down in Article 23, in particular as regards:

— the standard qualities to which threshold prices refer in the case of cereals for which intervention is not available and of the cereal products, referred to in Article 1 (1) (c),

- the determination of the intervention centres,
- the minimum conditions, in particular with respect to quality and quantity required of each cereal for it to be eligible for intervention,
- the scales of price increase and reduction applicable to intervention,
- the procedures and conditions for taking over by the intervention agencies,
- the procedures and conditions for disposal by the intervention agencies
- the setting of the threshold prices for the products, referred to in Article 1 (1) (c), except for malt.

1. Where the market situation so dictates, special intervention measures may be decided on.

Such intervention measures may in particular be taken if, in one or more regions of the Community market prices fall, or threaten to fall, in relation to the intervention price.

2. The nature and application of the special intervention measures and the conditions and procedures for the sale or for any other means of disposal of the products subject to those measures shall be determined in accordance with the procedure laid down in Article 23.

#### Article 7

1. A production refund may be granted for starch obtained from maize, wheat or potatoes and for certain derivatives used in the manufacture of certain goods.

A list of the goods referred to in the first subparagraph shall be drawn up in accordance with the procedure laid down in paragraph 3.

- 2. The refund referred to in paragraph 1 shall be fixed periodically.
- 3. The Commission shall adopt detailed rules for the application of this Article and shall fix the amount of the said refund in accordance with the procedure laid down in Article 23.

#### Article 8

- 1. A minimum price for potatoes intended for the manufacture of potato starch shall be set at:
- ECU 208 for the 1993/94 marketing year,
- ECU 192 for the 1994/95 marketing year, and
- ECU 176 from the 1995/96 marketing year onwards.

These prices apply to the quantity of potatoes, delivered to the factory, which are needed for making one tonne of starch.

- 2. A system of compensatory payments is established for producers of potatoes intended for the manufacture of potato starch. The amount of the payment applies to the quantity of potatoes needed for making one tonne of starch. It shall be set at:
- ECU 40 for the 1993/94 marketing year,
- ECU 56 for the 1994/95 marketing year, and
- ECU 72 from the 1995/96 marketing year onwards.
- 3. The minimum price and the compensatory payment shall be adjusted according to the starch content of the potatoes.
- 4. If the situation on the potato starch market makes it necessary, the Council shall adopt the appropriate measures in accordance with the procedure laid down in Article 43 (2) of the Treaty.
- 5. The Commission shall adopt the detailed rules for applying this Article following the procedure laid down in Article 23.

#### TITLE II

#### Article 9

1. Imports into the Community, or exports therefrom, of any of the products listed in Article 1 shall be subject to the submission of an import or export licence which may be issued by Member States to any applicant, irrespective of the place of his establishment in the Community. Where the levy or refund is fixed in advance, the advance fixing shall be noted on the licence which serves as supporting document for such advance fixing.

The import or export licence shall be valid throughout the Community. The issue of such a licence shall be conditional on the lodging of a security guaranteeing that importation or exportation will be effected during the period of validity of the licence; the security shall be forfeited in whole or in part if the transaction is not effected, or is only partially effected, within that period.

2. The period of validity of licences and other detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 23.

#### Article 10

1. A levy equal for each product to the threshold price less the cif price shall be charged on imports of the products listed in Article 1 (1), (a), (b) and (c), except malt.

However, the levy applicable to rye shall be charged on imports of the products falling within CN code 1008 90 10.

2. The cif prices shall be calculated for Rotterdam on the basis of the most favourable purchasing opportunities on the world market, determined for each product on the basis of the quotations and prices of that market after adjustment for any differences in quality as compared with the standard quality for which the threshold price is fixed.

Differences in quality shall be expressed in coefficients of equivalence.

- 3. Where free quotations on the world market are not a determining factor for the offer price and where this price is lower than world market prices, a special cif price calculated on the basis of the offer price shall be substituted for the cif price solely for the imports in question.
- 4. Detailed rules for the application of this Article, and in particular the coefficients of equivalence, the rules for determining cif prices and the margin within which variations in the factors used for calculating the levy do not require any alteration of the levy, shall be adopted in accordance with the procedure laid down in Article 23.
- 5. The Commission shall fix the levies mentioned in this Article.

### Article 11

- 1. A levy shall be charged on imports of malt or products referred to in Article 1 (1) (d), with the exception of those falling within CN codes 0714 20 00, 0714 90 90, 2303 10 19, 2303 10 90, 2303 30 00, 2308 10 00 and 2308 90 30, consisting of two components:
- A. a variable component which may be fixed and revised on a first-rate basis:
  - (a) corresponding, in respect of products processed from basic products listed in Article 1 (1) (a), to the incidence on their prime cost of the levies on those basic products;
  - (b) increased, where appropriate, for processed products which contain both basic products listed in Article 1 (1) (a) and other products, by the amount of the incidence on their prime cost of the levies or customs duties charged on those other products;

- (c) fixed, for products which do not contain any basic products listed in Article 1 (1) (a), with reference to market conditions for those Article 1 products which are in competition with them;
- B. A fixed component designed to protect the processing industry.
- 2. Where actual offers from third countries of products referred to in Article 1 (1) (d) do not correspond to the price which results from the price of basic products used in their manufacture plus processing costs, an amount fixed in accordance with the procedure laid down in Article 23 may be added to the levy fixed in accordance with paragraph 1.
- 3. The Commission shall fix the levies specified in paragraph 1.
- 4. Detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 23.

- 1. The levy to be charged shall be that applicable on the day of importation.
- 2. However, as regards imports of products listed in Article 1 (1) (a) and (b), the levy applicable on the day on which application for a licence is lodged, adjusted on the basis of the threshold price which will be in force during the month of importation, shall be applied to an import to be effected during the period of validity of the licence, if the applicant so requests when applying for the licence. In this case, a premium, fixed at the same time as the levy, shall be added to the levy.
- 3. A decision may be taken, in accordance with the procedure laid down in Article 23, to apply the provisions of paragraph 2, in whole or in part, to any of the products listed in Article 1 (1) (c) and (d).

If an advance fixing of the levy has been prescribed for malt, the levy shall be adjusted during the first three months of the marketing year on the basis of the threshold price in force during the last month of the preceding marketing year.

- 4. The scale of premiums shall be fixed by the Commission.
- 5. Where examination of the market situation shows that the application of the provisions concerning the advance fixing of the levy has given rise, or may give rise, to difficulties, a decision may be taken, in accordance with the procedure laid down in Article 23 to suspend the application of those provisions for the period strictly necessary.

In cases of extreme urgency, the Commission may, after examination of the situation on the basis of all the information available to it, decide to suspend advance fixing for a maximum of three working days.

Applications for licences accompanied by applications for advance fixing lodged during the period of suspension shall be rejected.

6. Detailed rules for the application of this Article, and in particular those for advance fixing, shall be adopted in accordance with the procedure laid down in Article 23.

#### Article 13

- 1. To the extent necessary to enable the products listed in Article 1 to be exported in the state referred to therein or in the form of goods listed in Annex B on the basis of quotations or prices for those products on the world market, the difference between those quotations or prices and prices in the Community may be covered by an export refund.
- 2. The refund shall be the same for the whole Community. It may be varied according to use or destination.

The refund shall be granted on application.

Refunds shall be fixed at regular intervals in accordance with the procedure laid down in Article 23.

Where necessary the Commission may, at the request of a Member State or on its own initiative, alter the refunds in the intervening period.

- 3. The amount of the refund applicable to exports of products listed in Article 1 and of goods listed in Annex B shall be that applicable on the day of exportation.
- 4. However, in the case of products listed in Article 1 (1) (a) and (b), the refund applicable on the day on which application for the licence is lodged, adjusted for the threshold price which will be in force during the month of exportation, shall be applied to an export to be effected during the period of validity of the licence if the applicant so requests when applying for the licence.

A corrective amount may be fixed. It shall be applied to refunds fixed in advance. The corrective amount shall be fixed at the same time as refund according to the same procedure; however, where necessary the Commission may, at the request of a Member State or on its own initiative, alter the corrective amounts in the intervening period.

The provisions of the first and second subparagraphs may be applied, in whole or in part, to any of the products listed in Article 1 (1) (c) and (d) and to any products listed in Article 1 which are exported in the form of goods specified in Annex B.

If advance fixing of the refund has been laid down for malt, the refund on exports, during the first three months of the marketing year, of malt in stock at the end of the preceding marketing year or made from barley in stock at the time shall be adjusted on the basis of the threshold price in force in the last month of the preceding marketing year.

- 5. Insofar as is necessary to take account of the particular features of the production of certain spirituous beverages obtained from cereals, the criteria for granting the export refunds referred to in paragraph 1 and the supervision procedures may be adapted to this particular situation. The Commission, acting in accordance with the procedure laid down in Article 23 shall lay down the detailed rules needed for this adaptation.
- 6. Detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 23. Annex B shall be amended in accordance with the same procedure.
- 7. Where examination of the market situation shows that the application of the provisions concerning the advance fixing of the export refund has given rise, or may give rise, to difficulties, a decision may be taken, in accordance with the procedure laid down in Article 23, to suspend the application of those provisions for the period strictly necessary.

In cases of extreme urgency, the Commission may, after examination of the situation on the basis of all the information available to it, decide to suspend advance fixing for a maximum of three working days.

Applications for licences accompanied by applications for advance fixing lodged during the period of suspension shall be rejected.

## Article 14

- 1. To the extent necessary for the proper working of the common organization of the market in cereals, the use of inward processing arrangements may be prohibited in whole or in part:
- in respect of products listed in Article 1 which are intended for the manufacture of products listed in Article 1 (1) (c) and (d),
- and, in special cases, in respect of products listed in Article 1 which are intended for the manufacture of goods listed in Annex B.
- 2. Measures adopted pursuant to this Article shall be decided on in accordance with the procedure laid down in Article 23.

## Article 15

1. The general rules for the interpretation of the combined nomenclature and the special rules for its application shall apply to the tariff classification of products covered by this Regulation.

- 2. Save as otherwise provided in this Regulation or where derogation therefrom is decided by the Commission, acting in accordance with the procedure laid down in Article 23, the following shall be prohibited in trade with third countries.
- the levying of any customs duty or charge having equivalent effect,
- the application of any quantitative restriction or measure having equivalent effect.

- 1. When the quotations or prices on the world market for one or more of the products referred to in Article 1 reach the level of Community prices, and when that situation is likely to continue and to deteriorate, thereby disturbing or threatening to disturb the Community market, appropriate measures may be taken.
- 2. The detailed rules for the application of this Article shall be adopted in accordance with the procedure laid down in Article 23.

#### Article 17

- 1. If, by reason of imports or exports, the Community market in one or more of the products listed in Article 1 experiences, or is threatened with, serious disturbances which may endanger the objectives set out in Article 39 of the Treaty, appropriate measures may be applied in trade with third countries until such disturbance or threat of disturbance has ceased.
- 2. If the situation mentioned in paragraph 1 arises, the Commission shall, at the request of a Member State or on its own initiative, decide upon the necessary measures; the measures shall be communicated to the Member States and shall be immediately applicable. If the Commission receives a request from a Member State, it shall take a decision thereon within three days following receipt of the request.
- 3. Measures decided upon by the Commission may be referred to the Council by any Member State within three working days of the day on which they were communicated. The Council shall meet without delay. It may, acting by a qualified majority, amend or repeal the measures in question.
- 4. Detailed rules for application of this Article shall be adopted in accordance with the procedure laid down in Article 23.

#### TITLE III

#### General provisions

#### Article 18

Goods listed in Article 1 which are manufactured or obtained from products to which Articles 9 (2) and 10 (1) of the Treaty do not apply shall not be admitted to free circulation within the Community.

#### Article 19

Save as otherwise provided in this Regulation, Articles 92 to 94 of the Treaty shall apply to the production of, and trade in, the products listed in Article 1.

#### Article 20

Article 40 (4) of the Treaty and the relevant provisions for the implementation of Article 40 shall, so far as the Guarantee Section of the European Agricultural Guidance and Guarantee Fund is concerned, apply to the French overseas departments in respect of the products referred to in Article 1.

Member States and the Commission shall communicate to each other the information necessary for implementing this Regulation and for complying with the international obligations concerning cereals. Rules for the communication and distribution of such information shall be adopted in accordance with the procedure laid down in Article 23.

#### Article 22

- 1. A Management Committee for Cereals (hereinafter called the 'Committee') shall be established, consisting of representatives of the Member States and chaired by a representative of the Commission.
- 2. Within the Committee, the votes of Member States shall be weighted in accordance with Article 148 (2) of the Treaty. The Chairman shall not vote.

#### Article 23

- 1. Where the procedure laid down in this Article is to be followed, the Chairman shall refer the matter to the Committee, either on his own initiative or at the request of the representative of a Member State.
- 2. The representative of the Commission shall submit a draft of the measures to be adopted. The Committee shall deliver its opinion on the draft within a time limit set by the Chairman according to the urgency of the matter. An opinion shall be delivered by a majority of 54 votes.
- 3. The Commission shall adopt measures which shall apply immediately. However, if these measures are not in accordance with the opinion of the Committee, they shall forthwith be communicated by the Commission to the Council. In that event the Commission may defer application of the measures which it has adopted for not more than one month from the date of such communication.

The Council, acting by a qualified majority, may take a different decision within one month.

### Article 24

The Committee may consider any other question referred to it by its Chairman either on his own initiative or at the request of the representative of a Member State.

#### Article 25

This Regulation shall be so applied that appropriate account is taken, at the same time, of the objectives set out in Articles 39 and 110 of the Treaty.

#### Article 26

1. Council Regulation No 2727/75 is hereby repealed with effect from the 1993/94 marketing year.

References to the Regulation repealed by paragraph 1 shall be construed as references to this Regulation.

A table is provided in Annex C for the purposes of correlating citations of and references to the Articles of that Regulation with those of this Regulation.

- 2. The following Regulations are hereby repealed:
- with effect from the 1992/93 marketing year:
  - Regulations (EEC) No 729/89 and (EEC) No 1346/90,
- with effect from the beginning of the 1993/94 marketing year:
  - Regulations (EEC) No 2743/75, (EEC) No 2744/75, (EEC) No 2745/75, (EEC) No 2746/75, (EEC) No 2747/75 with regard to cereals, (EEC) No 2748/75, (EEC) No 1145/76, (EEC) No 3103/76, (EEC) No 1188/81, (EEC) No 1008/86, (EEC) No 1009/86

with regard to cereals, (EEC) No 1581/86, (EEC) No 1582/86, (EEC) No 2226/88 and (EEC) No 1835/89.

3. To facilitate the transition from the current arrangement as regards the common organization of the market in cereals to the arrangements resulting from this Regulation, or to facilitate the transition from one marketing year to the next during the 1993/94, 1994/95 and 1995/96 marketing years, the Commission, acting in accordance with the procedure laid down in Article 23 may adopt any transitional measures deemed appropriate.

#### Article 27

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply as from the 1993/94 marketing year with the exception of the provisions of Article 26 (2), first indent and (3) which shall apply as from 1 July 1992.

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

#### $\mathit{ANNEX}\ \mathit{A}$

## (Article 1, (d))

CN code	Description
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith:
ex 1102	Cereal flours other than of wheat or meslin:
1102 20	— Maize (corn) flour
1102 90	— Other:
1102 90 10	— — Barley flour
1102 90 30	— — Oat flour
1102 90 90	— — Other
ex 1103	Cereal groats, meal and pellets with the exception of groats and meal of wheat (subheading 1103 11), groats and meal of rice (subheading 1103 14 00) and pellets of rice (subheading 1103 29 50)
ex 1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked pearled sliced or kibbled), except riche of heading No 1006 and flaked rice of subheading 1104 19 91; germ of cereals, whole, rolled, flaked or ground
1106 20	Flour and meal of sago, roots or tubers of heading No 0714
ex 1108	Starches; inulin:
	— Starches:
1108 11 00	— — Wheat starch
1108 12 00	— — Maize (corn) starch
1108 13 00	— — Potato starch
1108 14 00	— — Manioc (cassava) starch
ex 1108 19	— Other starches:
1108 19 90	— — Other
1109 00 00	Wheat gluten, whether or not dried
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, ir solid form; sugar syrups not containing added flavouring or colouring matter artificial honey, whether or not mixed with natural honey; caramel:
ex 1702 30	— Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:
	— Other:
	— — Other:
1702 30 91	— — — In the form of white crystalline powder, whether or not agglomerated
1702 30 99	Other
ex 1702 40	<ul> <li>Glucose and glucose syrup containing, in the dry state, at least 20 % but less than 50 % by weight of fructose, but excluding isoglucose of subheading 1702 40 10</li> </ul>
ex 1702 90	— Other, including invert sugar:
1702 90 50	— — Maltodextrine and maltodextrine syrup:
	— — Caramel:
	— — Other:
1702 90 75	— — — In powder form whether or not agglomerated
1702 90 79	Other
2106	Food preparations not elsewhere specified or included:
ex 2106 90	— Other:
	— — Flavoured or coloured syrups:
	— — Other:
2106 90 55	— — — Glucose syrup and maltodextrine syrup
ex 2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals
ex 2303	Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing of distilling dregs and waste, whether or not in the form of pellets:

## **▼**<u>B</u>

CN code	Description
2303 10	- Residues of starch manufacture and similar residues
2303 30 00	- Brewing or distilling dregs and waste
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:
2308 10 00	- Acorns and horse-chestnuts
ex 2308 90	— Other:
2308 90 30	— — Pomace or marc of fruits, other than grapes
2309	Preparations of a kind used in animal feeding:
ex 2309 10	— Dog or cat food, put up for retail sale:
2309 10 11	— Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine
2309 10 13	syrup falling within subheadings 1702 30 51to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milkproducts (¹)except preparations and feeding-
2309 10 31	stuffs containing 50 % or more by weight of milk products
2309 10 33	, , , ,
2309 10 51	
2309 10 53	
ex 2309 90	— Other:
2309 90 31	— Other, containing starch, glucose, glucose syrup, maltodextrine or malto-
2309 90 33	dextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90,
2309 90 41	1702 90 50 and 2106 90 55 or milkproducts (1) except preparations and feeding-stuffs containing 50 % or more by weight of milk products
2309 90 43	statis containing 50 /0 of more of weight of link products
2309 90 51	
2309 90 53	

<sup>(</sup>¹) For the purposes of this subheading 'milk products' means products falling within heading Nos 0401 to 0406 as well as subheadings 1702 10 and 2106 90 51.

## $ANNEX\ B$

CN code	Description
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa:
ex 0403 10	— Yoghurt:
	— — Flavoured or containing added fruit or cocoa:
	— — In powder, granules or other solid forms, of a milk fat content by weight:
0403 10 51	———— Not exceeding 1,5 %
0403 10 53	— — — Exceeding 1,5 % but not exceeding 27 %
0403 10 59	— — — Exceeding 27 %
	— — Other, of a milk fat content by weight:
0403 10 91	— — — Not exceeding 3 %
0403 10 93	— — — Exceeding 3 % but not exceeding 6 %
0403 10 99	——————————————————————————————————————
ex 0403 90	— Other:
	— Flavoured or containing added fruit or cocoa:
	— — In powder, granules or other solid forms, of a milk fat content, by weight:
0403 90 71	— — — Not exceeding 1,5 %
0403 90 73	— — — Exceeding 1,5 %, but not exceeding 27 %
0403 90 79	——————————————————————————————————————
	— — Other, of a milk fat content, by weight:
0403 90 91	———— Not exceeding 3 %
0403 90 93	— — — Exceeding 3 % but not exceeding 6 %
0403 90 99	——————————————————————————————————————
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	— Sweet corn
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
ex 0711 90	— Other vegetables, mixtures of vegetables:
	— — Vegetables:
0711 90 30	— — Sweet corn
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	<ul> <li>Mucilages and thickeners, whether or not modified, derived from vegetable products:</li> </ul>
1302 31 00	— — Agar-agar
1302 32	— Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds
1302 39 00	— Other
ex 1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas of otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 10	— Linoxyn
ex 1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes:
1520 90 00	— Other, including synthetic glycerol
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702.00	— Other, including invert sugar
ex 1702 90	other, including invert sugar

## **▼**<u>M1</u>

CN code	Description
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances of subheading 1704 90 10
1806	Chocolate and other food preparations containing cocoa
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noddles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:
1902 11 00	<ul> <li>Uncooked pasta, not stuffed or otherwise prepared:</li> <li>Containing eggs</li> </ul>
1902 11 00	— Containing eggs — Other
ex 1902 19	— Stuffed pasta whether or not cooked or otherwise prepared:
CX 1902 20	— Started pasta whether of not cooked of otherwise prepared.  — Other:
1902 20 91	— — Cooked
1902 20 99	Other
1902 30	— Other pasta
ex 1902 40	— Couscous:
1903 00 00	Tapioca and substitutes thereof prepared form starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
ex 2001 90	— Other:
2001 90 30	— — Sweet corn (Zea mays var. saccharata)
2001 90 40	<ul> <li>Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch</li> </ul>
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
ex 2004 10	— Potatoes:
2004 10 01	— Other:
2004 10 91	— — In the form of flour, meal or flakes
ex 2004 90	— Other vegetables and mixtures of vegetables:
2004 90 10	— Sweet corn (Zea mays var. saccharata)
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005 20	— Potatoes:
2005 20 10	— In the form of flour, meal or flakes
2005 80 00	— Sweet corn (Zea mays var. saccharata)
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	— Nuts, ground-nuts and other seeds, whether or not mixed together:
ex 2008 11	— Ground-nuts:
2008 11 10	— — Peanut butter
2008 91 00	— Palm hearts
ex 2008 92	— Preparations of the Müsli type based on unroasted cereal flakes
ex 2008 99	— Other:
	— — Not containing spirit:
2000 00 07	— — Not containing added sugar:
2008 99 85	———— Maize (corn) other than sweet corn (Zea mays var. saccharata)

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CN	1.	D. collection
CN co		Description
2008 99		— — Yams, sweet potatoes and similar edible parts of plants, contains % or more by weight of starch
ex 2101	basis o	tts, essences and concentrates, of coffee, tea or maté preparations with a of these products or with a basis of coffee, tea or maté; roasted chicory and roasted coffee substitutes and extracts, essences and concentrates, thereof:
2101 10		tracts, essences and concentrates of coffee, and preparations with a basis of extracts, essences or concentrates or with a basis of coffee
2101 20		tracts, essences and concentrates of tea or maté, and preparations with a of these extracts, essences or concentrates or with a basis of tea or maté
ex 2101 30		asted chicory and other roasted coffee substitutes, and extracts, essences oncentrates thereof:
		Roasted chicory and other roasted coffee substitutes:
2101 30	19 — —	— Other (than roasted chicory)
		Extracts, essences and concentrates of roasted chicory and other roasted substitutes:
2101 30	99 — —	— Other (than roasted chicory)
2102		s (active or inactive); other single-cell micro-organisms, dead (but not ing vaccines of heading No 3002); prepared baking powders:
ex 2102 10	— Ac	tive yeasts
		Bakers' yeast:
2102 10		— Dried
2102 10	39 — —	— Other
ex 2102 20	— Ina	active yeasts; other single-cell micro-organisms, dead:
		Inactive yeasts:
2102 20	conten	— In tablet, cube or similar form, or in immediate packings of a net at not exceeding 1 kg
2102 20		— Other
ex 2103		s and preparations therefor; mixed condiments and mixed seasonings:
2103 10		ya sauce
2103 20		mato ketchup and other tomato sauces
2103 90		
ex 2104	rations	
2104 10		ups and broths and preparations therefor
2105 00		eam and other edible ice, whether or not containing cocoa
ex 2106		preparations not elsewhere specified or included:
2106 10		otein concentrates and textured protein substances:
ex 2106 90		
2106 90		Cheese fondues
21000		Other:
2106 90	starch	— Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or or containing less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or cose, 5 % glucose or starch
2106 90	99	— Other
2202	other	s, including mineral waters and aerated waters, containing added sugar or sweetening matter or flavoured, and other non-alcoholic beverages, not ing fruit or vegetable juices of heading No 2009
2203 00	Beer	made from malt
2205	Vermo substa	buth and other wine of fresh grapes flavoured with plants or aromatic nices
ex 2208	liqueu	natured ethyl alcohol strength by volume of less than 80 % vol; spirits, rs and other spirituous beverages; compound alcoholic preparations of a used for the manufacture of beverages:
ex 2208 30		hiskies Other than Bourbon in containers holding:
2208 30		— 2 litres or less
2208 30		— More than 2 litres
2208 50		n and Geneva
	1	

CN code	Description
	— Vodka of an alcoholic strength by volume of 45,4 % vol or less and plum pear or cherry spirit (excluding liqueurs), in containers holding:  — — 2 litres or less:
2208 90 31	— — — Vodka
2208 90 39	— — More than 2 litres:
	Vodka
2208 90 53	— Other spirits, liqueurs and other spirituous beverages:
2208 90 55	
2208 90 59	
2208 90 73	
2208 90 79	
ex 2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate whether or not coloured, with or without small quantities of accelerators o retarders:
2520 20	— Plasters
ex 2839	Silicates; commercial alkali metal silicates:
2839 90	— Other
Chapter 29	Organic chemicals
Chapter 30	Pharmaceutical products
ex 3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not else where specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:
2207 40 00	— Preparations for perfuming or deodorizing rooms, including odorifirous preparations used during religious rites:
3307 49 00	— Other than 'Agarbatti' and other odoriferous preparations which operate by burning
3307 90 00	— Other
ex 3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
	— Soap and organic surface-active products and preparations, in the form o bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens impregnated, coated or covered with soap or detergent:
3401 19	— Other
3402	Organic surface-active agents (other than soap); surface-active preparations washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 3401
ex 3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight o petroleum oils or of oils obtained from bituminous minerals:
3403 11 00	<ul> <li>Containing petroleum oils or oils obtained from bituminous minerals:</li> <li>Preparations for the treatment of textile materials, leather, fuskins or othe materials</li> </ul>
3403 19	— Other:
ex 3403 19 10	— — Containing 70 % or more by weight of petroleum oils or of oil obtained from bituminous minerals but not as the basic constituent
ex 3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or meta scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading N 3404
3407 00 00	Modelling pastes, including those put up for children's amusement; in preparations known as 'dental wax' or as 'dental impression compounds', put up in sets in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms other preparations for use in dentistry, with a bais of plaster (of calcined gypsur or calcium sulphate)
Chapter 35	Albuminoidal substances; modified starches, glues, enzymes, excluding heading
1	No 3501

## **▼**M1

CN code	Description			
Chapter 38	Miscellaneous chemical products			
Chapter 39	Plastics and articles thereof			
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:			
ex 4813 90	— Other:			
4813 90 90	— Other			
ex 4818	Toilet paper, handkerchiefs, cleaning tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:			
4818 10	— Toilet paper			
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:			
	— Gummed or adhesive paper, in strips or rolls:			
4823 11	— — Self-adhesive			
4823 19 00	— — Other			
4823 20 00	— Filter paper and paperboard			
	— Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:			
4823 51	— Printed, embossed or perforated			
4823 59	— — Other			
ex 4823 90	— Other:			
	— Other:			
	— — Other:			
	— — — Cut to size or shape:			
4823 90 51	— — — Condenser paper			
	Other:			
4823 90 71	— — — — Gummed or adhesive paper			
4823 90 79	Other			

ANNEX C

#### Correlation table

Regulation No 2727/75	This Regulation
Article 1	Article 1
Article 2	Article 2
Article 3	Article 3
Article 4	Article —
Article 4(b)	Article —
Article 5	Article 5
Article 6	Article 3
Article 7	Article 4
Article 8	Article 6
Article 9	Article 26
Article 10	Article —
Article 10(a)	Article —
Article 10(b)	Article —
Article 11(a)	Article —
Article 11(b)	Article —
Article 12	Article 9
Article 13	Article 10
Article 14	Article 11
Article 15	Article 12
Article 16	Article 13
Article 17	Article 14
Article 18	Article 15
Article 19	Article 16
Article 20	Article 17
Article 21	Article 18
Article 22	Article 19
Article 23	Article —
Article 23(a)	Article 20
Article 24	Article 21
Article 25	Article 22
Article 26	Article 23
Article 27	Article 24
Article 28	Article —
Article 29	Article 25
Article 30	Article 26
ANNEX A	ANNEX A
ANNEX B	ANNEX B
ANNEX C	ANNEX C