

Commission Regulation (EC) No 88/2007 of 12 December 2006  
laying down special detailed rules for the application of the system  
of export refunds on cereals exported in the form of pasta products  
falling within CN codes 19021100 and 190219 (Codified version)

COMMISSION REGULATION (EC) No 88/2007

of 12 December 2006

laying down special detailed rules for the application of the  
system of export refunds on cereals exported in the form of  
pasta products falling within CN codes 1902 11 00 and 1902 19

(Codified version)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products<sup>(1)</sup>, and in particular Articles 8(3) and 20 thereof,

Whereas:

- (1) Commission Regulation (EEC) No 2723/87 of 10 September 1987 laying down special detailed rules for the application of the system of export refunds on cereals exported in the form of pasta products falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature<sup>(2)</sup> has been substantially amended several times<sup>(3)</sup>. In the interests of clarity and rationality the said Regulation should be codified.
- (2) Article 19(2) of Commission Regulation (EC) No 1043/2005 of 30 June 2005 implementing Council Regulation (EC) No 3448/93 as regards the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds<sup>(4)</sup> provides that the refund on goods falling within CN codes 1902 11 00 and 1902 19 may be differentiated according to their destination.
- (3) The Settlement in the form of an Exchange of Letters between the European Economic Community and the United States of America on Community exports of pasta products to the United States of America approved by Council Decision 87/482/EEC<sup>(5)</sup> provided for such differentiation, with effect from 1 October 1987, in the case of exports of the said goods to the United States of America.
- (4) Article 18 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<sup>(6)</sup> provides that the part of the refund paid once the product has left the customs territory of the Community is to be calculated on the basis of the lowest rate of refund. That provision may impede exports of pasta products falling within CN codes 1902 11

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00 and 1902 19 to destinations other than the United States of America. Therefore, an exception should be made to that rule.

- (5) Consequently, it is important to lay down detailed rules for applying the refund system which prevent the administrative control formalities from being unduly burdensome. For this purpose exceptions should be made to some of the detailed rules laid down in Regulation (EC) No 800/1999.
- (6) Following the decisions taken under the common commercial policy, provision should be made so that pasta products falling within CN codes 1902 11 00 and 1902 19 and exported to the United States are accompanied either by a certificate stating that they are being exported following an inward processing operation or by a certificate stating that they qualify for a rate of refund applicable, in the case of exports to the United States of America, to the basic cereal products used in their manufacture. The said pasta products may have been manufactured from basic cereal products some of which have been subject to inward processing arrangements and some of which have been in one of the situations referred to in Article 23(2) of the Treaty. Accordingly, provision should be made so that any one quantity of pasta products exported to the United States of America may be accompanied by only one of the said certificates.
- (7) If the system is to be properly managed, the competent authorities in the Member States must communicate the necessary statistics to the Commission.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee on horizontal questions concerning trade in processed agricultural products not listed in Annex I to the Treaty,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

1 Where goods falling within CN codes 1902 11 00 and 1902 19 are exported to a destination other than the United States of America, the special refund fixed for the export of cereals in the form of goods falling within CN codes 1902 11 00 and 1902 19 to the United States of America shall not be taken into consideration for determining the lowest rate of refund within the meaning of the first subparagraph of Article 18(2) of Regulation (EC) No 800/1999.

2 Where cereal products covered by one of the situations referred to in Article 23(2) of the Treaty are used for the manufacture of goods falling within CN codes 1902 11 00 and 1902 19 and incorporating certain quantities of cereals subject to inward processing arrangements, the export of the said goods to the United States of America shall not confer entitlement to the export refund for the said product.

#### *Article 2*

1 For the export to the United States of America of goods falling within CN codes 1902 11 00 and 1902 19 the competent authority of the Member State in which the export declaration is accepted by customs shall, at the request of the parties concerned, issue a 'Certificate for the export of pasta to the USA', hereinafter referred to as the 'certificate P 2'.

2 The certificate P 2, which shall consist of an original and three copies, shall be drawn up in accordance with the specimen in Annex I and shall meet the technical conditions laid down in Annex II.

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### Article 3

1 The certificate P 2 and the copies thereof shall be issued by the issuing agency appointed by each Member State. Each certificate issued shall be identified by a serial number assigned thereto by the issuing agency. The copies shall bear the same serial number as the original.

2 The issuing agency shall retain copy No 3 and shall deliver the original and the other two copies, bearing the agency's stamp in box 9 as shown in the specimen in Annex I, to the exporter, who shall present them to the customs office in the Community at the time of acceptance of the export declaration for the United States of America.

### Article 4

1 For the purposes of this Regulation, the document referred to in Article 5(4) of Regulation (EC) No 800/1999 must state, in addition to the information provided for in the said Article 5(4), the serial number and the date of issue of the certificate P 2.

2 The competent authority shall indicate in the appropriate part of box 10 of the original and copies of the certificate P 2 whether or not the goods qualify for a refund. The customs office referred to in Article 3(2) shall check that the document is duly completed and shall affix its stamp in box 10 of the original and copies of the certificate P 2.

3 In the case referred to in Article 1(2), the certificate P 2 must not be stamped by the customs office referred to in Article 3(2).

4 The certificate P 2 and copy No 1 thereof shall be delivered by the customs office to the interested party. Copy No 2 of the certificate shall be kept by the customs office.

### Article 5

In the event of export to the United States of America, the paying agency shall pay the refund where the general conditions laid down in Community rules are met and where, in addition, the document referred to in Article 4(1), duly completed, and the original of the certificate P 2, stamped by the customs office referred to in Article 3(2), are presented.

### *[<sup>F1</sup> Article 6*

1 The competent authorities of the Member States shall communicate to the Commission, by the end of each month at the latest, the statistics relating to the quantities of pasta products, by CN codes, specifying the quantities which qualify for an export refund and the quantities which do not qualify for an export refund, in respect of which certificates have been issued in the course of the previous month, at the following address:

European Commission

Directorate-General for Enterprise and Industry

Non-Annex I products

B-1049 Brussels.

2 Where the refund applicable to the basic products of the cereal sector used to manufacture pasta products falling within CN codes 1902 11 00 and 1902 19 is either suspended or is equal to zero, the competent authorities of the Member States may refrain from communicating the statistics referred to in paragraph 1.]

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#### Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) No 286/2010 of 6 April 2010 amending Regulation \(EC\) No 88/2007 as regards communication of statistics concerning quantities of pasta products.](#)

#### *Article 7*

Regulation (EEC) No 2723/87 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 8*

This Regulation shall enter into force on the 20th day following 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.

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ANNEX I

Model of the certificate referred to in Article 2(2)

1 Exporter (Name and full address, including Member State)	<b>CERTIFICATE FOR THE EXPORT OF PASTA TO THE USA</b>		<b>P2 COPY 2</b>
2 Consignee (Name and full address)	3 ISSUING AUTHORITY		
NOTES	4 Member State of export	5 Country of destination	
A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.			
B. The original and copies 1 and 2 with the endorsement by the issuing authority shown in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.			
C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.			
D. The original with the endorsement, in box 10, by the customs office referred to under B must be sent by the exporter to the paying agency of the Member State of export.			
6 Marks and numbers — Number and kind of packages — Description of goods		7 Gross mass (kg)	
		8 Net mass (kg)	
9 ENDORSEMENT BY ISSUING AUTHORITY:  Place and date: _____ Signature: _____ Stamp: _____			
10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY  This is to certify that for the goods described above (enter <input checked="" type="checkbox"/> where applicable): — a refund rate in conformity with the terms of the EC/USA settlement on pasta shall be requested ..... <input type="checkbox"/> — no return shall be requested ..... <input type="checkbox"/>  This is to certify that customs export formalities for the goods describes above have been carried out  Export document: _____ Type: _____ Number: _____ Date of acceptance of declaration: _____ Customs office: _____ Member State: _____ Place and date: _____ Signature: _____ Stamp: _____			

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1 Exporter (Name and full address, including Member State)	<b>CERTIFICATE FOR THE EXPORT OF PASTA TO THE USA</b>		<b>P2 COPY 2</b>
2 Consignee (Name and full address)	3 ISSUING AUTHORITY		
NOTES	4 Member State of export		
	<p>A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.</p> <p>B. The original and copies 1 and 2 with the endorsement by the issuing authority shown in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.</p> <p>C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.</p> <p>D. The original with the endorsement, in box 10, by the customs office referred to under B must be sent by the exporter to the paying agency of the Member State of export.</p>	5 Country of destination	
6 Marks and numbers — Number and kind of packages — Description of goods		7 Gross mass (kg)	
	8 Net mass (kg)		
<b>9 ENDORSEMENT BY ISSUING AUTHORITY:</b> Place and date: _____ Signature: _____ Stamp: _____			
<b>10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY</b> This is to certify that for the goods described above (enter <input checked="" type="checkbox"/> where applicable): — a refund rate in conformity with the terms of the EC/USA settlement on pasta shall be requested ..... <input type="checkbox"/> — no return shall be requested ..... <input type="checkbox"/> This is to certify that customs export formalities for the goods describes above have been carried out Export document: _____ Type: _____ Number: _____ Date of acceptance of declaration: _____ Customs office: _____ Member State: _____ Place and date: _____ Signature: _____ Stamp: _____			

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1 Exporter (Name and full address, including Member State)	<b>CERTIFICATE FOR THE EXPORT OF PASTA TO THE USA</b>		<b>P2 COPY 2</b>
2 Consignee (Name and full address)	3 ISSUING AUTHORITY		
NOTES	4 Member State of export		
A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.  B. The original and copies 1 and 2 with the endorsement by the issuing authority shown in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.  C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.  D. The original with the endorsement, in box 10, by the customs office referred to under B must be sent by the exporter to the paying agency of the Member State of export.	5 Country of destination		
6 Marks and numbers — Number and kind of packages — Description of goods	7 Gross mass (kg)		
	8 Net mass (kg)		
9 ENDORSEMENT BY ISSUING AUTHORITY:  Place and date: _____ Signature: _____ Stamp: _____			
10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY  This is to certify that for the goods described above (enter <input checked="" type="checkbox"/> where applicable): — a refund rate in conformity with the terms of the EC/USA settlement on pasta shall be requested ..... <input type="checkbox"/> — no return shall be requested ..... <input type="checkbox"/>  This is to certify that customs export formalities for the goods describes above have been carried out  Export document: _____ Type: _____ Number: _____ Date of acceptance of declaration: _____ Customs office: _____ Member State: _____ Place and date: _____ Signature: _____ Stamp: _____			

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1 Exporter (Name and full address, including Member State)	<b>CERTIFICATE FOR THE EXPORT OF PASTA TO THE USA</b>		<b>P2</b>
	<b>No</b>		<b>COPY 2</b>
2 Consignee (Name and full address)	3 ISSUING AUTHORITY		
NOTES	4 Member State of export		5 Country of destination
	A. The original and copies 1, 2 and 3 of this form, boxes 1, 2 and 4 to 8 of which must be completed by the exporter, are endorsed by the issuing authority shown in box 3.		
B. The original and copies 1 and 2 with the endorsement by the issuing authority shown in box 9 must be presented to the competent customs office in the Community at which the export declaration relating to the goods is lodged.			
C. Copy 1 with the endorsement, in box 10, by the customs office referred to under B must be presented to the competent customs authorities in the United States of America.			
D. The original with the endorsement, in box 10, by the customs office referred to under B must be sent by the exporter to the paying agency of the Member State of export.			
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		8 Net mass (kg)	
9 ENDORSEMENT BY ISSUING AUTHORITY:			
Place and date:		Signature:	Stamp:
10 ENDORSEMENT BY THE COMPETENT CUSTOMS OFFICE IN THE COMMUNITY			
This is to certify that for the goods described above (enter <input checked="" type="checkbox"/> where applicable):			
— a refund rate in conformity with the terms of the EC/USA settlement on pasta shall be requested ..... <input type="checkbox"/>			
— no return shall be requested ..... <input type="checkbox"/>			
This is to certify that customs export formalities for the goods describes above have been carried out			
Export document:	Type:	Number:	Date of acceptance of declaration:
Customs office:			Member State:
Place and date:		Signature:	Stamp:

## ANNEX II

### Provisions relating to the certificate referred to in Article 2(2)

1. The form on which the 'Certificate for the export of pasta to the USA' is made out is printed on white paper with no mechanical pulp, dressed for writing purposes and weighing between 40 and 65 grams per square metre. It may also be printed on NCR paper with the same characteristics.
2. The forms shall measure 210 × 297 mm (A4).



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3. It is for the Member States to print the forms or to have them printed.
4. Member States may require that, in addition to the English text, the certificate used on their territory is made out in one of their official languages.
5. The original and the copies are filled in either in typescript or in manuscript; in the latter case they must be filled in in ink and in block letters.

## ANNEX III

## REPEALED REGULATION WITH ITS SUCCESSIVE AMENDMENTS

Commission Regulation (EEC) No 2723/87 (OJ L 261, 11.9.1987, p. 11)	
Commission Regulation (EEC) No 3859/87 (OJ L 363, 23.12.1987, p. 28)	
Commission Regulation (EC) No 1054/95 (OJ L 107, 12.5.1995, p. 5)	
Commission Regulation (EC) No 1713/2006 (OJ L 321, 21.11.2006, p. 11)	Article 4 only

## ANNEX IV

## CORRELATION TABLE

<b>Regulation (EEC) No 2723/87</b>	<b>This Regulation</b>
Article 1(1), introductory sentence	Article 1(1)
Article 1(1), first indent	Article 1(1)
Article 1(2)	Article 1(2)
Articles 2 to 6	Articles 2 to 6
—	Article 7
Article 7 first paragraph	Article 8
Article 7 second paragraph	—
Annex I	Annex I
Annex II	Annex II
—	Annex III
—	Annex IV

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- (1) [OJ L 318, 20.12.1993, p. 18](#). Regulation as last amended by Regulation (EC) No 2580/2000 ([OJ L 298, 25.11.2000, p. 5](#)).
- (2) [OJ L 261, 11.9.1987, p. 11](#). Regulation as last amended by Regulation (EC) No 1713/2006 ([OJ L 321, 21.11.2006, p. 11](#)).
- (3) See Annex III.
- (4) [OJ L 172, 5.7.2005, p. 24](#). Regulation as last amended by Regulation (EC) No 1792/2006 ([OJ L 362, 20.12.2006, p. 1](#)).
- (5) [OJ L 275, 29.9.1987, p. 36](#).
- (6) [OJ L 102, 17.4.1999, p. 11](#). Regulation as last amended by Regulation (EC) No 1913/2006 ([OJ L 365, 21.12.2006, p. 52](#)).

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**Changes and effects yet to be applied to :**

- Regulation revoked by [2023 c. 28 Sch. 1 Pt. 2](#)