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REGULATION No 1041/67/EEC OF THE COMMISSION

of 21 December 1967

on detailed rules for the application of export refunds on products subject to a single price system

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 136/67/EEC¹ of 22 September 1966 on the establishment of a common organisation of the market in oils and fats, and in particular Article 43 thereof;

Having regard to Council Regulation No 142/67/EEC² of 21 June 1967 on export refunds on colza, rape and sunflower seeds, and in particular Article 5 (2), second subparagraph, Article 5 (3) and Article 6 thereof;

Having regard to Council Regulation No 171/67/EEC³ of 27 June 1967 on export refunds and levies on olive oil, and in particular Article 8 (2), second subparagraph, Article 8 (3) and Article 11 thereof;

Having regard to Council Regulation No 120/67/EEC⁴ of 13 June 1967 on the common organisation of the market in cereals, and in particular Articles 16 (6) and 32 (1) thereof;

Having regard to Council Regulation No 139/67/EEC⁵ of 21 June 1967 laying down general rules for granting export refunds on cereals and criteria for fixing the amount of such refunds, and in particular Article 7 (2), second subparagraph and Article 7 (3) thereof;

Having regard to Council Regulation No 121/67/EEC⁶ of 13 June 1967 on the common organisation of the market in pigmeat, and in particular Article 15 (6) thereof;

Having regard to Council Regulation No 177/67/EEC⁷ of 27 June 1967 laying down general rules for granting export refunds on pigmeat and criteria for fixing the amount of such refunds, and in particular Article 6 (2), second subparagraph, and Article 6 (3) thereof;

Having regard to Council Regulation No 122/67/EEC⁸ of 13 June 1967 on the common organisation of the market in eggs, and in particular Article 9 (3) thereof;

Having regard to Council Regulation No 175/67/EEC⁹ of 27 June 1967 laying down general rules for granting export refunds on eggs and criteria for fixing the amount of such refunds, and in particular Article 6 (2), second subparagraph and Article 6 (3) thereof;

Having regard to Council Regulation No 123/67/EEC¹⁰ of 13 June 1967 on the common organisation of the market in poultrymeat and in particular Article 9 (3) thereof;

Having regard to Council Regulation No 176/67/EEC¹¹ of 27 June 1967 laying down general rules for granting export refunds on poultrymeat and criteria for fixing the amount of such refunds, and in particular Article 6 (2), second subparagraph and Article 6 (3) thereof;

Having regard to Council Regulation No 359/67/EEC¹² of 25 July 1967 on the common organisation of the market in rice, and in particular Article 17 (6) thereof;

Having regard to Council Regulation No 366/67/EEC¹³ of 25 July 1967 laying down general rules for granting export refunds on rice and criteria for fixing the

¹ OJ No 172, 30.9.1966, p. 3025/66.

² OJ No 125, 26.6.1967, p. 2461/67.

³ OJ No 130, 28.6.1967, p. 2600/67.

⁴ OJ No 117, 19.6.1967, p. 2269/67.

⁵ OJ No 125, 26.6.1967, p. 2453/67.

⁶ OJ No 117, 19.6.1967, p. 2283/67.

⁷ OJ No 130, 28.6.1967, p. 2614/67.

⁸ OJ No 117, 19.6.1967, p. 2293/67.

⁹ OJ No 130, 28.6.1967, p. 2610/67.

¹⁰ OJ No 117, 19.6.1967, p. 2301/67.

¹¹ OJ No 130, 28.6.1967, p. 2612/67.

¹² OJ No 174, 31.7.1967, p. 1.

¹³ OJ No 174, 31.7.1967, p. 34.

amount of such refunds, and in particular Article 6 (2), second subparagraph, and Article 6 (3) thereof;

Whereas the Regulations on the common organisation of markets provide that, to the extent necessary to enable products covered by their provisions to be exported, a refund may be granted to cover the difference between quotations or prices for these products in the Community and on the world market;

Whereas the operative date for determining the amount of the refund should be specified; whereas certain Regulations provide that this date should be the day of exportation; whereas a method of determining this day should be found, in line with economic requirements, which ensures equal treatment for exporters in Member States and reflects the tendency in the Community to carry out customs controls at the place of production; whereas, consequently, when the factors for calculating the refund are determined, the operative day should be that on which the customs authority accepts the document in which the declarant states his intention to export the products in question and receive a refund;

Whereas the general rules laid down by the Council provide that the refund is paid upon proof that the products have been exported from the Community; whereas in order that the concept of exportation from the Community may be interpreted in a uniform manner, the operative date should be that on which the goods leave the geographical territory of the Community;

Whereas in the Member States products imported from third countries for certain uses are exempt from levies or duties; whereas, inasmuch as those uses are substantial, Community products should be placed on an equal footing with products from third countries;

Whereas certain transactions can lead to abuses by reason of differences between the rate of the refund and that of the levy; or by reason of the nature of the goods exported or of export markets; whereas to prevent such abuses Member States should be authorised to require, before paying the refund, further evidence in addition to proof that the product has left the geographical territory of the Community;

Whereas it should be verified the products leaving the Community are in fact those which were the subject of the customs export formalities; whereas, since a Community product may have to cross the territory of other Member States before leaving the geographical territory of the Community, a method of administrative co-operation between Member States should be

established consisting of an exit certificate serving as proof;

Whereas the arrangements provided for in this Regulation may be extended only to products in free circulation within the Community; whereas, moreover, exported products which have qualified for a refund should be of such a quality that they can be marketed on normal terms;

Whereas the Regulations on the common organisation of markets provide that for certain products the refund may, save as otherwise provided, be granted only if these products are of Community origin; whereas, therefore, this concept should be defined; whereas goods obtained entirely in the Community must be regarded as originating in the Community; whereas, until a Community definition of the origin of goods is adopted, the standards in force in the Member State in which the customs export formalities are completed should be referred to when decisions are being taken on the origin of goods manufactured in the Community from products from third countries;

Whereas where the rate of the refund is varied according to the destination of the exported products, proof must be furnished that the product has reached the destination for which the refund was fixed; whereas, since uniform methods of proof cannot at present be laid down because of the different rules applied by importing third countries, documents should be accepted which establish beyond doubt, while interfering as little as possible with trade, that the exported goods have reached their destination;

Whereas in order to put exporters of products for which a varied refund is granted on an equal footing with other exporters, provision should be made for paying the part of the refund calculated on the basis of the lowest rate of refund applicable on the day on which the customs export formalities are completed as soon as the exporter has furnished proof that the product has left the geographical territory of the Community;

Whereas, since the day on which the customs export formalities are completed is taken to be the day of exportation for the purposes of determining the rate of the refund, provision should be made for the refund to be paid by the Member State on whose territory the customs formalities were completed;

Whereas, to enable exporters to finance their transactions more easily, Member States should be authorised to advance all or part of the amount of the refund as soon as the customs export formalities are completed, subject to the lodging of a deposit or a security recognised as equivalent thereto in respect of

the repayment of this advance if it is later found that the refund should not have been paid;

Whereas, if use has been made of the above facility and it is later found that the refund should not have been paid, the exporters would have received free credit to which they were not entitled; whereas, therefore, measures should be taken to prevent, except in case of *force majeure*, undue receipt of credit of this kind;

Whereas, for administrative reasons, applications for payment of the refund should be made within a reasonable period;

Whereas in France certain products may be bonded for export, the refund being paid as soon as the products have been so bonded; whereas the immediate abolition of this procedure might harm exporters in that country; whereas the French Republic should therefore be authorised to retain the procedure as a transitional measure in respect of cereals and oil seeds, for which it is particularly important; whereas in respect of other products such difficulties may be overcome by authorising that Member State, until 30 June 1968, to increase from forty-five to one hundred days the period between the completion of customs export formalities and the time when the product leaves the geographical territory of the Community;

Whereas the measures provided for in this Regulation are in accordance with the Opinions of the Management Committees for Oils and Fats, for Cereals, for Pigmeat, and for Poultrymeat and Eggs;

HAS ADOPTED THIS REGULATION:

Article 1

1. For the purposes of determining the rate of the refund on products covered by Regulations Nos 136/66/EEC, 120/67/EEC, 121/67/EEC, 122/67/EEC, 123/67/EEC and 359/67/EEC where the refund is not fixed in advance, and of determining any adjustments to be made to the rate of the refund where it is fixed in advance, the date of exportation shall be the day on which the customs authority accepts the document by which the declarant states his intention to export the products in question and qualify for a refund. At the time of such acceptance the products shall be placed under customs control until they leave the Community or, in any of the cases mentioned in Article 2, until they reach their destination.

2. For the purposes of this Regulation, acceptance of the document referred to in paragraph 1 shall be considered to be the completion of the customs export formalities.

3. The day on which the customs export formalities are completed shall be the operative date for determining the quantity, nature and characteristics of the product exported.

Article 2

The following shall be treated as exports from the Community:

- supplies for victualling sea-going vessels or aircraft serving on international routes, including intra-Community routes,
- supplies to international organisations established in the Community,
- supplies to armed forces stationed in the territory of a Member State other than that of their flag,

where like products imported from third countries for those uses are exempted from levies or duties on importation into the Member State in question, the provisions of Article 1 being applicable.

Article 3

1. The refund shall be paid only upon proof that the product in respect of which customs formalities have been completed:

- has left the geographical territory of the Community unaltered, in the case referred to in Article 1, or
- has reached its destination unaltered, in the cases listed in Article 2.

2. For the purposes of this Regulation, products shall be considered to have left the geographical territory of the Community when they have left for territories which, although forming part of the geographical territory of a Member State, form part of the customs territory of a third country; however, products shall not be considered to have left the geographical territory of the Community when sent to territories which, although forming part of the geographical territory of a third country, form part of the customs territory of a Member State.

Article 4

1. In certain cases, by reason of difference between the rate of the refund and that of the levy, or by reason of the nature of the exported products or of export markets, Member States may require, as a condition for payment of the refund, proof not only that the product has left the geographical territory of the Community, but also that the product in question has been imported into a third country and, where

appropriate, proof of the conditions under which it was imported. Proof of importation into a third country shall be given in accordance with the provisions of Article 8 (1).

2. Production of the proof provided for in paragraph 1 may be made obligatory in accordance with the procedure laid down in Article 38 of Regulation No 136/66/EEC and in the corresponding Articles of the other Regulations mentioned.

3. The exporter may be released from the obligation to furnish the proof provided for in paragraph 1 if it cannot be given owing to *force majeure*; in that case other forms of proof may be required.

Article 5

1. If, before leaving the geographical territory of the Community or before reaching one of the destinations listed in Article 2, a product for which customs export formalities have been completed crosses Community territory other than that of the Member State in whose territory such formalities took place, proof that the product has left the geographical territory of the Community or reached the intended destination shall, pending the introduction of a Community transit system, be furnished in the form of an exit certificate, the model of which is shown in the Annex.

This certificate, bearing a serial number, shall be issued at least in duplicate by the customs office where the customs export formalities are completed. The original of the certificate shall be issued to the exporter and the copy shall be kept by the customs office of exit or sent directly by that office to the authority responsible for paying the refund. The exporter's copy shall accompany the goods. It shall be endorsed by the intermediate customs offices where the goods have to be presented and by the customs office of exit from the Community or by the office certifying that the product has reached its destination in the cases referred to in Article 2. It shall then, within eight days following the last endorsement, be returned by the office concerned to the national authority shown in the certificate heading.

Endorsements shall not be made by intermediate customs offices if the goods are transported from the office where the customs export formalities are completed to the customs office of exit from the Community:

- under an international road or rail transport arrangement or
- under customs seal; however, if the seals are replaced, the customs office affixing the new seal must endorse the certificate.

2. Exceptionally, the exit certificate may be issued to the exporter or endorsed *a posteriori*, provided that the exporter proves that the goods which were presented at the office or which passed through it are those described on the certificate applied for or issued. This document can, moreover, be endorsed *a posteriori* in the cases listed in Article 2, where national customs regulations so permit.

If an exit certificate is lost, the customs authorities of the issuing office may exceptionally issue a duplicate of that document which must be endorsed in the same way as the original document.

3. The Customs authorities of the office issuing the exit certificate may, for purposes of verification, return this document to the customs offices which made the endorsements.

Article 6

A refund shall be granted only in respect of products in free circulation within the Community which are of sound and fair marketable quality and, in the case of products intended for human consumption, which have characteristics or are in a condition such as do not exclude or substantially impair their use for that purpose.

Article 7

1. For the application of the second indent of Article 7 (1) of Regulation No 139/67/EEC and of the second indent of Article 6 (1) of Regulations Nos 175/67/EEC, 176/67/EEC, 177/67/EEC and 366/67/EEC the following provisions shall apply.

2. Until a Community definition of the origin of goods is adopted, goods shall be treated as originating in the Community if they are obtained entirely in the Community, or have undergone in the Community what constitutes processing or working in terms of the rules of the Member State in which the Customs export formalities are completed.

3. The exporter must declare the origin of the product in question in terms of the rules in force in the Member State referred to in paragraph 2. This declaration shall be verified in the same way as the other items in the export declaration.

Article 8

1. For the application of the first subparagraph of Article 7 (2) of Regulation No 139/67/EEC, the first subparagraph of Article 5 (2) of Regulation No 142/67/EEC, the first subparagraph of Article 8 (2) of Regulation No 171/67/EEC and the first subparagraph

of Article 6 (2) of Regulations Nos 175/67/EEC, 176/67/EEC, 177/67/EEC and 366/67/EEC the party concerned must submit one copy of the transport document and, at the discretion of the competent national authorities, one or more of the following documents certifying arrival in the country of destination or for the use in question: a copy of the customs or port document made out in the country of destination, a certificate issued by the official services of one of the Member States established in that country, a certificate by an international control and surveillance company. The competent national authorities may recognise other documents as equivalent and may require additional forms of proof. They shall so inform the Commission which shall inform the other Member States thereof.

2. The part of the refund calculated on the basis of the lowest rate of refund applicable on the day on which the customs export formalities are completed shall, however, be paid immediately proof is furnished that the product has left the geographical territory of the Community, subject to the application of Article 4.

Article 9

1. Member States may pay the exporter in advance all or part of the amount of the refund as soon as the customs export formalities are completed, provided that a deposit is lodged or a security recognised as equivalent is given guaranteeing:

- repayment of that advance plus 5% in cases where, forty-five days after the day on which the customs export formalities were completed, the proof referred to in Article 3 that the product has left the geographical territory of the Community or has reached its destination has not been furnished;
- repayment of that advance plus 15% in cases where, six months after the day on which the customs export formalities were completed, the proof referred to in Article 3 has been furnished but where the proof referred to in Article 4, if that Article applied, has not been furnished;
- repayment of an amount equal to the difference between the amount paid in advance and that calculated on the basis of the lowest rate of the refund applicable on the day on which the customs export formalities were completed, plus 15%, in cases where, six months after the day on which the customs export formalities were completed, the proof referred to in Article 3 has been furnished but where the proof referred to in Article 8 has not been furnished, if that Article is applicable to the transaction in question.

2. If, through *force majeure*:

- the proofs referred to in paragraph 1 cannot be furnished, the increases provided for in that paragraph shall not be charged;
- the proofs referred to in paragraph 1 cannot be furnished within the time limits laid down, these time limits may be extended, at the request of the exporter, for a period considered necessary by the competent authority in the light of the circumstances invoked;
- the goods reach a destination other than that for which the advance was calculated, repayment of that advance shall be limited to any amount unduly paid.

3. The repayments mentioned in paragraphs 1 and 2 shall be required only in proportion to the quantities of goods in respect of which the proofs referred to in paragraph 1 are not furnished.

4. The advance, plus any increase, shall be repaid in accordance with the provisions of this Article when the proofs referred to in paragraph 1 are not furnished within the time limits laid down. In such case, if repayment of the advance has been claimed but is not received, the deposit which was lodged shall be forfeited.

Article 10

1. The refund shall be paid by the Member State in whose territory the Customs export formalities were concluded.
2. The time limit for claiming payment of the refund shall be six months following the day on which the customs export formalities were completed.

Article 11

1. The French Republic may until 30 June 1968 retain its present arrangements for payment of the refund in respect of the products listed in Article 1 of Regulation No 120/67/EEC and Article 21 of Regulation No 136/67/EEC which have been bonded for export.

2. In respect of other products covered by this Regulation which are bonded for export, the French Republic may until 30 June 1968 extend the period provided for in the first indent of Article 9 (1) to 100 days, if like products qualified for the export bonding procedure before 1 December 1967.

The time limits laid down in the second and third indents of Article 9 (1) and in Article 10 (2) shall be extended in the same way.

Article 12

This Regulation shall be applicable without prejudice to any Community provisions adopted for the establishment, in accordance with Article 16 of Regulation No 120/67/EEC, Article 15 of Regulation No

121/67/EEC, Article 9 of Regulations Nos 122/67/EEC and 123/67/EEC and Article 17 of Regulation No 359/67/EEC, of a balance between the use of Community basic products in the manufacture of processed goods for export to third countries and the use of third country products brought in under inward processing arrangements.

Article 13

This Regulation shall enter into force on 1 February 1968.

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

Done at Brussels, 21 December 1967.

For the Commission

The President

Jean REY

ANNEX

EXIT CERTIFICATE
CERTIFICATE DE SORTIE
AUSGANGSBESCHEINIGUNG

No 000000
CERTIFICATO DI USCITA
CERTIFICAAT VAN UITGANG

This certificate is to be forwarded to
Ce certificat est à envoyer à
Diese Bescheinigung ist zurückzusenden an
Questo certificato deve essere inviato a
Dit certificaat moet teruggezonden worden aan

.....
(Name and address of the customs authority)

A. Declaration by the party concerned

I, the undersigned
(Name and forename or business name and full address)

declare that the goods which are described below and which are the subject of export document¹ No
issued by (Member State) on 19.....

Order No	Parcels		CCT heading No	Description of goods according to the tariff nomenclature for refunds	Gross weight (kg)	Net weight (kg)
	Marks and numbering	Number and Nature				
1	2	3	4	5	6	7

Total number of parcels (column 3) (in words)
and total quantities (column 7)

are exported to (third countries)²
are delivered to ²

I certify that these goods qualify for an export refund.
(Place) (Date) 19.....

.....
(Signature of the party concerned)

B. Endorsement by the customs office where the customs export formalities are completed

Export Document: model No of
Remarks³
Means of transport⁴
Customs seals
Name and address of Customs office
(Place) (Date) 19.....

Official stamp

.....
(Signature of officer)

¹ 'Export document' means the export licence or, where appropriate, any other document required by agricultural regulations.
² Delete as appropriate.
³ Any special points noted during the checking of goods must be recorded here, in particular details of samples taken.
⁴ State the name of the ship, the number of the wagon or the number of the vehicle, as the case may be.

C. Endorsement to the effect that the goods have duly passed through the intermediate customs offices¹

1. Exit office of the Member ² State from which the goods leave	2. Entry office of the first Member State through which the goods pass
Remarks ³ (Place) (Date) 19.....	Remarks ³ (Place) (Date) 19.....
Official stamp (Signature of the officer)	Official stamp (Signature of the officer)
3. Exit office of the first Member State through which the goods pass	4. Entry office of the second Member State through which the goods pass
Remarks ³ (Place) (Date) 19.....	Remarks ³ (Place) (Date) 19.....
Official stamp (Signature of the officer)	Official stamp (Signature of the officer)
5. Exit office of the second Member State through which the goods pass	6. Entry office of the Member State of exit from the Community
Remarks ³ (Place) (Date) 19.....	Remarks ³ (Place) (Date) 19.....
Official stamp (Signature of the officer)	Official stamp (Signature of the officer)

D. Transhipments and incidents during transport

Statement of the occurrence and of the measures taken ³	Endorsement by the competent authorities
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E. Endorsement by the office of exit from the Community or by the office responsible for surveillance of the destination referred to in Article 2 of Regulation No.....

The goods described on the front of this certificate

— left Community territory on 19.....⁴

— were delivered at on 19.....⁴

Customs office.....

.....

.....

Official stamp
.....
(Signature of the officer)

¹ No endorsement is required if the goods are transported from the office where the customs formalities were completed to the customs office of exit from the Community.

— under an international road or rail transport arrangement, or
— under customs seal: however, if the seals are replaced, the customs office affixing the new seal must endorse the certificate.

² To be completed if the exit office and the office where the customs formalities were completed are not the same.

³ Give details of any new seals.

⁴ Delete as appropriate.