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Contents

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- ★ **Commission Regulation (EC) No 950/2006 of 28 June 2006 laying down detailed rules of application for the 2006/2007, 2007/2008 and 2008/2009 marketing years for the import and refining of sugar products under certain tariff quotas and preferential agreements** 1
- ★ **Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector** 24
- ★ **Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system** 39

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 950/2006

of 28 June 2006

laying down detailed rules of application for the 2006/2007, 2007/2008 and 2008/2009 marketing years for the import and refining of sugar products under certain tariff quotas and preferential agreements

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾, and in particular Articles 40(1)(e)(iii) and (f) and 44 thereof,

Whereas:

(1) Pursuant to Article 1(1) of Protocol 3 on ACP sugar (hereinafter referred to as the ACP Protocol) attached to Annex V to the Partnership Agreement between the members of the African, Caribbean and Pacific Group of States, of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000 ⁽²⁾ (hereinafter referred to as the ACP-EC Partnership Agreement), and Article 1(1) of the Agreement between the European Economic Community and the Republic of India on cane sugar ⁽³⁾ (hereinafter referred to as the Agreement with India), the Community undertakes to purchase and import, at guaranteed prices, specific quantities of cane sugar which originate in the ACP States and India respectively and which those States undertake to deliver to it.

(2) Pursuant to Article 29(4) of Regulation (EC) No 318/2001, during the 2006/2007, 2007/2008 and 2008/2009 marketing years, in order to ensure adequate supplies to Community refineries, the application of import duties on cane sugar for refining falling within CN code 1701 11 10 originating in the States referred to in Annex VI to that Regulation is suspended for the complementary quantity.

(3) Pursuant to Article 4(4) of Council Regulation (EC) No 2007/2000 of 18 September 2000, introducing exceptional trade measures for countries and territories participating in or linked to the European Union's Stabilisation and Association process, amending Regulation (EC) No 2820/98 and repealing Regulations (EC) No 1763/1999 and (EC) No 6/2000 ⁽⁴⁾, imports of sugar products falling within CN codes 1701 and 1702 originating in Albania, Bosnia and Herzegovina, Serbia and Montenegro and Kosovo ⁽⁵⁾ are subject to annual duty-free tariff quotas. The rules for the opening and administration of those tariff quotas are set out in Commission Regulation (EC) No 1004/2005 of 30 June 2005, laying down detailed rules for the opening and administration of the tariff quotas for sugar products originating in Albania, Bosnia and Herzegovina, Serbia and Montenegro and Kosovo, as provided for in Council Regulation (EC) No 2007/2000 ⁽⁶⁾. In the interests of rationality, Regulation (EC) No 1004/2005 should be repealed and all the detailed rules of application for the import and refining of sugar products should be brought together in a single text.

(4) Pursuant to Article 27(2) of the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part ⁽⁷⁾, which entered into force on 1 January 2006, the Community is to allow duty-free access for imports into the Community of products originating in the former Yugoslav Republic of Macedonia falling within CN codes 1701 and 1702, within the limit of an annual tariff quota of 7 000 tonnes (net weight). Commission Regulation (EC) No 2151/2005 of 23 December 2005, laying down detailed rules for the opening and administration of the tariff quota for sugar products originating in the former Yugoslav Republic of Macedonia as provided for in the Stabilisation and Association Agreement between

⁽¹⁾ OJ L 58, 28.2.2006, p. 1.

⁽²⁾ OJ L 317, 15.12.2000, p. 3.

⁽³⁾ OJ L 190, 23.7.1975, p. 36.

⁽⁴⁾ OJ L 240, 23.9.2000, p. 1. Regulation as last amended by Regulation (EC) No 1946/2005 (OJ L 312, 29.11.2005, p. 1).

⁽⁵⁾ As defined in UN Security Council Resolution 1244.

⁽⁶⁾ OJ L 170, 1.7.2005, p. 18.

⁽⁷⁾ OJ L 84, 20.3.2004, p. 13.

the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part ⁽¹⁾ opened that quota from 1 January 2006. In the interests of rationality, detailed rules for the opening and administration of that quota should be laid down in this Regulation to apply from 1 January 2007. Regulation (EC) No 2151/2005 should therefore be repealed from that date.

- (5) The management of the traditional supply needs of sugar for refining provided for in Article 29 of Regulation (EC) No 318/2006 requires specific implementing rules for the 2006/2007, 2007/2008 and 2008/2009 marketing years. The application of this Regulation should therefore be limited to those marketing years.
- (6) Except as otherwise provided by this Regulation, Commission Regulation (EC) No 1291/2000 of 9 June 2000, laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products ⁽²⁾ and the special rules applicable to the sugar sector laid down by Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for applying Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector ⁽³⁾ (new third country management Regulation) should apply to import licences issued under this Regulation. Moreover, to facilitate the management of imports under this Regulation and ensure that the annual limits are observed, detailed rules should be laid down for import licences for raw sugar, expressed as white sugar equivalent.
- (7) Pursuant to Article 30(2) of Regulation (EC) No 318/2006, applications for import licences for sugar benefiting from a guaranteed price must be accompanied by an export licence issued by the authorities of the exporting country certifying the compliance of the sugar with the rules provided for in the agreements concerned. In the case of Serbia and Montenegro and Kosovo, in order to ensure the sustainable economic development of the sugar sectors in these territories, and in view of the relatively high tariff quota volume, imports of sugar under these quotas should be subject to the presentation of an export licence. The form and layout of this licence and the procedures for using it should therefore be specified.

- (8) Since no provision has been made for an overrun of the quantities for the overall tariff quotas referred to in Article 28 of Regulation (EC) No 318/2006, the full rate of duty under the common customs tariff must apply to all quantities, converted into white sugar equivalent, imported over and above those shown on the import licence.
- (9) Article 29(1) and (2) of Regulation (EC) No 318/2006 fixes the traditional supply needs of sugar for refining by Member State. To guarantee to full-time refiners in the Member States concerned that import licences for the sugar for refining will be available for the quantity indicated in those paragraphs and to avoid any abuse allowing trading in licences, applications for import licences for sugar for refining should be limited to full-time refiners in the Member State concerned until a date set by type of preferential sugar.
- (10) In the case of the preferential sugar referred to in the ACP Protocol and in the Agreement with India, given that unforeseeable delays may occur between the loading of a consignment of sugar and its delivery, a certain tolerance should be permitted in the application of the delivery periods to take account of such delays. In addition, given that this sugar is covered, according to the agreements concerned, by delivery obligations and not by tariff quotas, provision should be made, in accordance with current trade practices, for a certain tolerance to apply to the total quantities delivered during a delivery period and on the date which that period commences.
- (11) Article 7 of the ACP Protocol and Article 7 of the Agreement with India lay down provisions which apply where a State fails to deliver its agreed quantity during a delivery period. In order to apply those provisions, methods need to be determined for establishing the delivery date of a consignment of preferential sugar.
- (12) The provisions relating to proof of origin contained in Article 14 of Protocol 1 attached to Annex V to the ACP-EC Partnership Agreement, Article 2(1) of Regulation (EC) No 2007/2000 or Article 47 of Commission Regulation (EEC) No 2454/93 of 2 July 1993, laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽⁴⁾, as appropriate, should apply to products imported under this Regulation.

⁽¹⁾ OJ L 342, 24.12.2005, p. 26.

⁽²⁾ OJ L 152, 24.6.2000, p. 1. Regulation as last amended by Regulation (EC) No 800/2006 (OJ L 144, 31.5.2006, p. 7).

⁽³⁾ See page 24 of this Official Journal.

⁽⁴⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 402/2006 (OJ L 70, 9.3.2006, p. 35).

- (13) In the wake of the accession of Austria, Finland and Sweden, and then of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia to the European Union, and in the context of the conclusion of the negotiations under Article XXIV of the GATT, the Community undertook to import from third countries a quantity of raw cane sugar for refining at a rate of duty of EUR 98 per tonne.
- (14) In order to respect traditional patterns of imports of quantities of the tariff quota covered by the concessions set out in Schedule CXL (European Communities) referred to in Article 1 of Council Regulation (EC) No 1095/96 of 18 June 1996, on the implementation of the concessions set out in Schedule CXL drawn up in the wake of the conclusion of the GATT XXIV.6 negotiations⁽¹⁾, steps should be taken to allocate the quota of 96 801 tonnes among countries of origin from 1 July 2006 using the same distribution key as before.
- (15) To take account of the fact that the 2006/2007 marketing year covers 15 months, the annual tariff quotas should be adjusted for this marketing year.
- (16) To ensure efficient management of preferential imports under this Regulation, measures should be adopted so that the Member States can keep records of the relevant data, and report them to the Commission. To improve checks, it should be laid down that imports of the products falling under the annual tariff quota should be monitored in accordance with Article 308d of Regulation (EEC) No 2454/93.
- (17) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,
- (b) Article 1(1) of the Agreement with India;
- (c) Article 26(2) and (3) of Regulation (EC) No 318/2006;
- (d) Article 29(4) of Regulation (EC) No 318/2006;
- (e) Schedule CXL (European Communities) referred to in Article 1 of Regulation (EC) No 1095/96;
- (f) Article 4(4) of Regulation (EC) No 2007/2000;
- (g) Article 27(2) of the Stabilisation and Association Agreement with the former Yugoslav Republic of Macedonia.
2. Quantities imported in accordance with the provisions referred to in paragraph 1(c), (d), (e), (f) and (g) (hereinafter referred to as tariff quotas), and with the provisions referred to in points (a) and (b) of that paragraph (hereinafter referred to as delivery obligations) for the 2006/2007, 2007/2008 and 2008/2009 marketing years shall bear the quota serial numbers shown in Annex I.

Article 2

For the purposes of this Regulation:

- (a) 'ACP/India sugar' means the sugar falling within CN code 1701 originating in the States referred to in Annex VI to Regulation (EC) No 318/2006 and imported into the Community under the ACP Protocol or the Agreement with India;
- (b) 'complementary sugar' means the complementary quantity referred to in Article 29(4) of Regulation (EC) No 318/2006 for which the application of import duties on cane sugar for refining falling within CN code 1701 11 10 originating in the States referred to in Annex VI to that Regulation is suspended;
- (c) 'CXL concessions sugar' means the raw cane sugar set out in Schedule CXL (European Communities) referred to in Article 1(1) of Regulation (EC) No 1095/96;
- (d) 'Balkans sugar' means sugar products falling within CN codes 1701 and 1702 originating in Albania, Bosnia and Herzegovina, Serbia and Montenegro, Kosovo or the former Yugoslav Republic of Macedonia and imported into the Community under Regulation (EC) No 2007/2000 and the Stabilisation and Association Agreement with the former Yugoslav Republic of Macedonia;
- (e) 'exceptional import sugar' means the products referred to in Article 26(2) of Regulation (EC) No 318/2006;
- (f) 'industrial import sugar' means the products referred to in Article 26(3) of Regulation (EC) No 318/2006;

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

1. This Regulation lays down detailed rules of application for the 2006/2007, 2007/2008 and 2008/2009 marketing years for imports of the sugar products referred to in:

- (a) Article 1(1) of the ACP Protocol;

⁽¹⁾ OJ L 146, 20.6.1996, p. 1.

- (g) 'ACP Protocol' means Protocol 3 on sugar attached to Annex V to the Partnership Agreement between the members of the African, Caribbean and Pacific Group of States, of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000 (hereinafter referred to as the ACP-EC Partnership Agreement);
- (h) 'Agreement with India' means the Agreement between the European Economic Community and India on cane sugar;
- (i) 'delivery period' means the period defined in Article 4 of the ACP Protocol and in Article 4 of the Agreement with India;
- (j) 'consignment' means a quantity of sugar on a specified vessel which is actually unloaded at a European port;
- (k) '*tel quel* weight' means the weight of the sugar in the natural state;
- (l) 'the degree of polarisation indicated' means the actual polarimetric reading of the raw sugar imported, verified where necessary by the competent national authorities using the polarimetric method, and expressed in degrees to six decimal places;
- (m) 'working day' means a working day at the Commission in accordance with Article 2 of Council Regulation (EEC, Euratom) No 1182/71 ⁽¹⁾;
- (n) 'refining' means the processing of raw sugars into white sugars as defined in Article 2 of Regulation (EC) No 318/2006, and any equivalent technical operation applied to bulk white sugar;
- (o) 'full-time refiners' means the refiners referred to in Article 2(13) of Regulation (EC) No 318/2006.

CHAPTER II

IMPORT LICENCES

Article 3

Imports under the provisions referred to in Article 1 shall be subject to the presentation of an import licence issued in accordance with Regulations (EC) No 1291/2000 and (EC) No 951/2006, unless otherwise provided for in this Regulation.

Article 4

1. Import licence applications shall be submitted by the parties concerned to the competent authorities of the Member States.

2. Import licence applications shall be submitted each week, from Monday to Friday, starting on the date referred to in paragraph 5 of this Article and until the issue of licences is discontinued as referred to in the second subparagraph of Article 5(3).

⁽¹⁾ OJ L 124, 8.6.1971, p. 1.

Applicants shall submit their licence applications to the competent authorities of the Member State in which they are registered for VAT purposes.

Applicants may submit one import licence application only per weekly period and per serial number. Where, in a given week, applicants submit more than one application for a serial number, all their applications in that week for that serial number shall be rejected and the securities lodged when the applications were submitted shall be taken over by the Member State concerned.

3. Box 20 of the application for an import licence and the licence shall contain one of the following entries: 'sugar for refining' or 'sugar not intended for refining'. The entry shall not be linked to the CN code for which the application is submitted or under which the sugar will be imported.

4. Import licence applications shall be accompanied by:

- (a) proof that the applicant has lodged a security of EUR 20 per tonne of the quantity of sugar indicated in box 17 of the licence;
- (b) in the case of sugar for refining, the undertaking by a sugar producer approved in accordance with Article 17 of Regulation (EC) No 318/2006 to refine the quantities of sugar in question before the end of the third month following that in which the import licence concerned expires.

5. For tariff quotas, the first period for submission of applications for import licences shall start on the day on which the quota in question is opened.

For ACP/India sugar, the first period for submission of applications for import licences shall start on the Monday before 10 June of the previous delivery period. However, where the limit on the quantity that must be delivered in a given delivery period is reached in relation to one of the exporting countries, the first period for submission of import licence applications for the subsequent delivery period in relation to that country shall start on the Monday before 6 May.

Article 5

1. Member States shall notify the Commission, no later than the first working day of each week, of the quantities of white sugar or raw sugar, where necessary expressed as white sugar equivalent, for which import licence applications, after the application, where necessary, of the acceptance coefficient provided for in Article 10(2), have been submitted during the preceding week.

The quantities applied for shall be broken down by eight-digit CN code and shall state the marketing year or delivery period concerned, the quantities for each country of origin and whether they involve applications for a licence for sugar for refining or for sugar not intended for refining. The Member States shall also inform the Commission if no applications for import licences have been submitted.

2. The Commission shall draw up weekly records of the quantities for which import licence applications have been submitted.

3. Where licence applications reach or exceed the quantity of one of the delivery obligations by country concerned fixed under Article 12 in the case of ACP/India sugar, or of one of the tariff quotas in the case of other sugars, the Commission shall fix an allocation coefficient in proportion to the quantity available which the Member States shall apply to each application.

The Commission shall also inform the Member States that, as the limit concerned has been reached, applications for licences are no longer admissible for the delivery obligation or the tariff quota in question.

If the overrun on the delivery obligation for ACP/India sugar for a country concerned is 5 % or less of its delivery obligation and 5 000 tonnes or less, the allocation coefficient for that country shall be 100 %.

4. If the Commission has informed the Member States that the limit for accepting applications for licences has been reached and that the records referred to in paragraph 2 indicate that quantities of sugar are still available for the delivery obligations in respect of ACP/India sugar or for the tariff quotas in the case of other sugars, the Commission shall inform the Member States that the limit in question has no longer been reached.

Article 6

1. Licences shall be issued on the third working day following the notification referred to in Article 5(1). For the quantities to be issued, the Member States shall take account of the allocation coefficient fixed, where appropriate, within this period by the Commission in accordance with Article 5(3).

2. For tariff quotas, licences shall be valid to the end of the marketing year for which they are issued.

3. Member States shall communicate, on the first working day of each week, to the Commission, separately for each tariff quota or delivery obligation and for each country of origin, the quantities of sugar for which import licences have been issued during the preceding week, making a distinction between sugar for refining and sugar not intended for refining.

4. In the event of transfer of an import licence in accordance with Article 9 of Regulation (EC) No 1291/2000, the transferee shall immediately inform the competent authority in the Member State which issued the licence. Obligations to import and to refine are not transferable.

5. For import licences for sugar not intended for refining and notwithstanding Article 35(2) of Regulation (EC) No 1291/2000:

- (a) if the licence is returned to the issuing body in the first 60 days of its validity, the security forfeit shall be reduced by 80 %;
- (b) if the licence is returned to the issuing body between the 61st day of its validity and its expiry date, the security forfeit shall be reduced by 50 %.

6. Member States shall notify the Commission, no later than the first working day of each week, of the quantities for which licences have been returned during the preceding week under paragraph 5 of this Article. Within the limit of the quantities of the delivery obligations as laid down in Article 12 and of the tariff quotas as laid down in Articles 19, 24 and 28, the quantities set out in the licences returned in accordance with paragraph 5 of this Article shall be added to the quantities of the delivery obligation or tariff quota concerned.

Article 7

1. Each Member State shall keep a record of the quantities of white sugar and raw sugar actually imported under the import licences referred to in Article 6(1), where necessary converting the quantities of raw sugar into white sugar equivalent on the basis of the degree of polarisation indicated, applying the method defined in point III.3 of Annex I to Regulation (EC) No 318/2006.

2. Where release for free circulation does not take place in the Member State which issued the import licence, the Member State of release for free circulation shall keep the original import licence and, where appropriate, the supplementary document completed as provided for in Articles 22 and 23, and forward a copy thereof to the Member State which issued the import licence.

3. In accordance with Article 50(1) of Regulation (EC) No 1291/2000, the full rate of common customs tariff duty applicable on the date of release for free circulation shall apply, apart from in the cases referred to in Article 15(3) of this Regulation, to all quantities of white sugar by *tel quel* weight, raw sugar converted into white sugar equivalent or, for CXL concessions sugar, of raw sugar by *tel quel* weight imported in excess of the quantities shown in the import licence concerned.

Article 8

Member States shall communicate to the Commission separately for each tariff quota or delivery obligation and for each country of origin:

- (a) before the end of each month, the quantities of sugar, by *tel quel* weight and in white sugar equivalent actually imported three months before;
- (b) before 1 March and for the previous marketing year or the previous delivery period, as the case may be:
 - (i) the total quantity actually imported:
 - in the form of sugar for refining, expressed in *tel quel* weight and in white sugar equivalent,
 - in the form of sugar not intended for refining, expressed in *tel quel* weight and in white sugar equivalent,
 - (ii) the quantity of sugar, by *tel quel* weight and in white sugar equivalent, that has actually been refined.

Article 9

1. The communications referred to in Articles 5(1), 6(3) and (6), and 8 shall be transmitted electronically in accordance with forms made available to the Member States by the Commission.

2. At the request of the Commission, the Member States shall forward to it details of the quantities of products admitted for free circulation under annual tariff quotas and preferential agreements during certain months to be specified in accordance with Article 308d of Regulation (EEC) No 2454/93.

CHAPTER III

TRADITIONAL SUPPLY NEEDS

Article 10

1. Notwithstanding Article 4(1), and within the limits of the quantities per Member State for which import licences for sugar for refining may be issued within the framework of the traditional supply needs referred to in Article 29(1) and (2) of Regulation (EC) No 318/2006, applications for import licences to the competent authority in the Member State concerned for sugar for refining may be submitted only by:

- (a) full-time refiners established in that Member State up to 30 June of the marketing year;
- (b) any Community full-time refiner from 30 June up to the end of the marketing year.

2. The Member States concerned shall keep weekly records of the applications for import licences for sugar for refining

with the exception of applications without reduction of the full rate of duty applicable to import.

Without prejudice to paragraph 3 of this Article and to Article 5(3) of this Regulation, where, in a Member State, applications for import licences for sugar for refining for a marketing year, with the exception of applications without reduction of the full rate of duty applicable to import, are equal to or greater than the limit referred to in paragraph 1 of this Article, Member States shall inform the Commission that they have reached the limit of their traditional supply needs for import and, where appropriate, shall fix an allocation coefficient in proportion to the quantity available to apply to each licence application for sugar for refining for the current week.

3. Without prejudice to Article 5(3), where applications for import licences for sugar for refining, with the exception of applications without reduction of the full rate of duty applicable to import for a marketing year, are equal to the total of the quantities referred to in paragraph 2 of this Article, the Commission shall inform the Member States that the limit of the traditional supply needs to import has been reached at Community level.

From the date of the notification referred to in the first subparagraph until the end of the marketing year concerned, any party may apply for licences for sugar for refining except for ACP/India sugar in the delivery period starting during that marketing year. In this case, applications for import licences for ACP/India sugar for refining shall be submitted in accordance with paragraph 1(a) and shall be recorded under the traditional supply needs for the following marketing year.

Article 11

1. Each holder of an import licence for sugar for refining shall, within six months following the expiry of the import licence concerned, provide the Member State which issued it with proof acceptable to it that refining has taken place. Where the sugar is not refined within the period set in Article 4(4)(b), the applicant shall pay, before 1 June following the marketing year concerned, an amount equal to EUR 500 per tonne for the quantities of sugar not refined except in cases of *force majeure* or for exceptional technical reasons.

2. Sugar producers approved in accordance with Article 17 of Regulation (EC) No 318/2006 shall declare to the competent authority in the Member State before 1 March following the marketing year concerned the quantities of sugar which they have refined in that marketing year, stating:

- (a) the quantities of sugar corresponding to import licences for sugar for refining, giving the reference numbers of the licences in question;

(b) the quantities of sugar produced in the Community, giving the references of the approved undertaking which produced that sugar;

(c) other quantities of sugar, stating their origin.

3. Approved sugar producers shall pay, before 1 June following the marketing year concerned, an amount equal to EUR 500 per tonne for the quantities of sugar for which:

(a) the time limit referred to in Article 4(4)(b) has not been complied with;

(b) they cannot provide proof acceptable to the Member State that the sugar laid down in paragraph 2(c) of this Article is not imported sugar not intended for refining or, if it is sugar for refining, that it has not been refined for exceptional technical reasons or due to a case of *force majeure*.

CHAPTER IV

ACP/INDIA SUGAR

Article 12

1. The quantities of the delivery obligations for each exporting country concerned shall be determined in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006, in accordance with Articles 3 and 7 of the ACP Protocol, Articles 3 and 7 of the Agreement with India, and Articles 14 and 15 of this Regulation.

2. The quantities of the delivery obligations for a delivery period:

(a) shall be determined provisionally before 1 May preceding the period in question;

(b) shall be adopted before 1 February of the period in question;

(c) shall occasionally be adjusted during the period in question if necessary as a result of new information, in particular to resolve duly justified specific cases.

The delivery obligations taken into account for the issue of licences as referred to in Article 5 shall be equal to the quantities determined under paragraph 1 of this Article, adjusted, if necessary, in line with the decisions taken under Articles 3 and 7 of the ACP Protocol and Articles 3 and 7 of the Agreement with India.

3. The quantities of the delivery obligations shall be determined taking into account:

(a) the deliveries actually recorded over the preceding delivery periods;

(b) the quantities declared as quantities which could not be delivered, in accordance with Article 7 of the ACP Protocol and Article 7 of the Agreement with India.

Where the quantities for which import licences have been issued exceed the quantities of deliveries actually recorded in the previous delivery periods, without prejudice to the results of the investigations to be carried out by the competent authorities, the nominal quantities of the licences for which it has not been possible to establish the actual import into the Community shall be added to the quantities referred to in point (a) of the first subparagraph.

4. The adjustments referred to in paragraph 2(c) may comprise transfers of quantities between two consecutive delivery periods provided that this does not disrupt the supply arrangements referred to in Article 29 of Regulation (EC) No 318/2006.

5. The total for each delivery period of the quantities of the delivery obligations for the different exporting countries concerned shall be imported as ACP/India sugar under the delivery obligations at zero duty.

Article 13

1. The formal date of delivery of a consignment of ACP/India sugar shall be the date of presentation to customs of the consignment referred to in Article 40 of Council Regulation (EEC) No 2913/92 ⁽¹⁾.

Proof of the formal date of delivery shall be furnished by presenting the copy of the supplementary document referred to in Article 17(1) or Article 18(2) of this Regulation, as appropriate.

2. Notwithstanding paragraph 1, where the importer provides a declaration from the master of the vessel concerned certified by the competent port authority showing that the consignment is ready for unloading at the port concerned, the formal date of delivery shall be the date on which the consignment is ready for unloading as shown on the declaration.

Article 14

1. Where a quantity of ACP/India sugar covering all or part of the delivery obligations is delivered after the expiry of the relevant delivery period, the delivery shall nevertheless be counted against that period if the quantity concerned was loaded at the exporting port in good time, taking into account the normal duration of transport.

The normal duration of transport shall be the number of days obtained by dividing by 480 the distance in nautical miles of the normal route separating the two ports in question.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

2. Paragraph 1 shall not apply to a quantity which has been the subject of a Commission decision in accordance with Article 7(1) or (2) of the ACP Protocol or Article 7(1) or (2) of the Agreement with India.

Article 15

1. Where, for a given exporting country, the total quantity of ACP/India sugar counted against a given delivery period is less than the delivery obligations, the provisions of Article 7 of the ACP Protocol or Article 7 of the Agreement with India shall apply.

2. Paragraph 1 shall not apply where the difference between the quantity of delivery obligations and the total quantity of ACP/India sugar counted is 5 % or less than the delivery obligations and 5 000 tonnes or less of sugar expressed as white sugar.

3. Notwithstanding Article 50(1) of Regulation (EC) No 1291/2000, and provided they are covered by the certificate of origin referred to in Articles 16 or 17 of this Regulation, as appropriate, the quantities imported within the positive tolerance provided for in Article 8(4) of Regulation (EC) No 1291/2000 shall be eligible under the arrangements for ACP/India sugar.

4. Where paragraphs 2 and 3 apply, the balance of the differences shall, as appropriate, be added to the delivery obligations or deducted from them, by the Commission.

Article 16

1. Import licence applications and licences shall contain the following entries:

- (a) in box 8: the country of origin (country covered by the ACP Protocol, or India);
- (b) in boxes 17 and 18: the quantity of sugar in white sugar equivalent, which may not exceed the delivery obligation for the country concerned laid down in accordance with Article 12;
- (c) in box 20: the delivery period to which they relate and at least one of the entries listed in part A of Annex III.

2. Import licence applications shall be accompanied by the original of the export licence issued by the competent authorities of the exporting country in accordance with the model in Annex II for a quantity equal to that in the licence application. This export licence may be replaced by a certified copy issued by the competent authorities of the exporting country of the proof of origin provided for in Article 17 for the countries covered by the ACP Protocol or in Article 18 for India.

3. Licences shall be valid to the end of the third month following that in which they were actually issued for ACP/India sugar not intended for refining. For ACP/India sugar for refining, licences shall be valid until the end of the delivery period for which they are issued or, in the case of licences issued from 1 April, until the end of the third month following that in which they were actually issued.

4. Notwithstanding Article 18(1) of Regulation (EC) No 1291/2000, import licences containing in boxes 15 and 16 the description and CN code 1701 99 10 may be used for imports:

- (a) of sugar falling within CN code 1701 11 10 in the case of a licence for sugar for refining;
- (b) of sugar falling within CN code 1701 11 90 in the case of a licence for sugar not intended for refining.

Article 17

1. With the proof of origin referred to in Article 14 of Protocol 1 attached to Annex V to the ACP-EC Partnership Agreement, a supplementary document shall be presented to the customs authorities upon import, bearing:

- (a) at least one of the entries listed in part A of Annex III to this Regulation;
- (b) the date of embarkation of the goods and the delivery period concerned;
- (c) the CN subheading for the product concerned.

The proof of origin shall be valid independently of the delivery period shown in point (b).

2. The proof of origin and the supplementary document containing the description of sugar falling within CN code 1701 99 may be used, where appropriate, for imports of sugar falling within CN code 1701 11.

3. The party concerned shall provide the competent authority in the Member State of release for free circulation, for the purposes of checking the delivery period and quantities, with a copy of the supplementary document referred to in paragraph 1 containing:

- (a) the date, established on the basis of the appropriate shipping document, on which loading of the sugar at the port of export was completed;
- (b) the date referred to in Article 13(1);
- (c) information relating to the import operation, in particular the degree of polarisation indicated and the quantities by *tel quel* weight actually imported.

Article 18

1. For the purposes of this Chapter, sugar for which the origin is determined in accordance with the provisions in force in the Community and for which proof of origin is furnished in the form of a certificate of origin issued in accordance with Article 47 of Regulation (EEC) No 2454/93 shall be considered as originating in India.

2. Upon import a supplementary document shall be presented to the customs authorities, bearing:

- (a) at least one of the entries listed in part A of Annex III;
- (b) the date of embarkation of the goods and the delivery period concerned, the period shown having no impact on the validity, upon import, of the certificate of origin;
- (c) the CN subheading for the product concerned.

3. The certificate of origin and the supplementary document containing the description of sugar falling within CN code 1701 99 may be used, where appropriate, for imports of sugar falling within CN code 1701 11.

4. The party concerned shall provide the competent authority in the Member State of release for free circulation, for the purposes of checking the delivery period and quantities, with a copy of the supplementary document referred to in paragraph 2 containing:

- (a) the date, established on the basis of the appropriate shipping document, on which loading of the sugar at the port of export in India was completed;
- (b) the date referred to in Article 13(1);
- (c) information relating to the import operation, in particular the degree of polarisation indicated, and the quantities of raw sugar actually imported.

CHAPTER V

COMPLEMENTARY SUGAR*Article 19*

1. The shortfall quantities referred to in Article 29(4) of Regulation (EC) No 318/2006 shall be determined in accordance with the procedure referred to in Article 39(2) of that Regulation for each marketing year or part of a marketing year on the basis of an exhaustive Community forecast supply balance for raw sugar. These quantities shall be imported as complementary sugar.

For the purposes of determining those quantities, the quantities of sugar from the French overseas departments and of preferen-

tial sugar for direct consumption to be taken into account in each supply balance shall be evaluated each year on the basis of data sent by the Member States to the Commission for previous marketing years.

2. The quantities referred to in paragraph 1 shall be determined initially before 31 October and amended on 31 May. If necessary as a result of new information, the quantity determined may be adjusted on another date during the marketing year.

Article 20

1. A minimum purchase price for standard-quality raw sugar (cif free at European ports of the Community), to be paid by refiners, shall apply to imports falling under the quantities referred to in Article 19.

2. The minimum purchase price for each marketing year shall correspond to the guaranteed price referred to in Article 30 of Regulation (EC) No 318/2006.

Article 21

1. Import licence applications and licences shall contain the following entries:

- (a) in box 8: the country or countries of origin (countries referred to in Annex VI to Regulation (EC) No 318/2006);
- (b) in boxes 17 and 18: the quantity of raw sugar, in white sugar equivalent, which may not exceed the initial quantity determined in accordance with Article 19 of this Regulation;
- (c) in box 20: the marketing year to which they relate and at least one of the entries listed in part B of Annex III.

2. Import licence applications shall be accompanied by:

- (a) the original of the export licence issued by the competent authorities of the exporting country or of one of the exporting countries in accordance with the model in Annex II for a quantity equal to that in the licence application. This export licence may be replaced by a certified copy issued by the competent authorities of the exporting country of the proof of origin provided for in Article 22 for the countries covered by the ACP Protocol, or that provided for in Article 23 for India;
- (b) the undertaking by a refiner approved in accordance with Article 17 of Regulation (EC) No 318/2006 to ensure that the price paid is at least equal to the minimum price referred to in Article 20 of this Regulation.

Article 22

1. With the proof of origin referred to in Article 14 of Protocol 1 attached to Annex V to the ACP-EC Partnership Agreement, a supplementary document shall be presented upon import to the customs authorities, bearing:

- (a) at least one of the entries listed in part C of Annex III to this Regulation;
- (b) CN code 1701 11 10.

2. The party concerned shall provide the competent authority in the importing Member State, for checking the quantities in particular, with a copy of the supplementary document referred to in paragraph 1 containing the information relating to the import operation, in particular the degree of polarisation indicated, and the quantities by *tel quel* weight actually released for free circulation.

Article 23

1. For the purposes of this Chapter, complementary sugar for which the origin is determined in accordance with the provisions in force in the Community and for which proof of origin is furnished in the form of a certificate of origin issued in accordance with Article 47 of Regulation (EEC) No 2454/93 shall be considered as originating in India.

2. Upon import, a supplementary document shall be presented to the customs authorities, bearing at least one of the entries listed in part C of Annex III to this Regulation.

3. The party concerned shall provide the competent authority in the importing Member State, for checking the quantities in particular, with a copy of the supplementary document referred to in paragraph 2 containing the information relating to the import operation, in particular the degree of polarisation indicated, and the quantities of raw sugar actually imported.

CHAPTER VI

CXL CONCESSIONS SUGAR

Article 24

1. For each marketing year, tariff quotas for a total of 96 801 tonnes of raw cane sugar for refining, falling within CN code 1701 11 10, shall be opened as CXL concessions sugar at a duty of EUR 98 per tonne.

However, for the 2006/2007 marketing year the quantity shall be 126 671 tonnes of raw cane sugar.

2. The quantities referred to in paragraph 1 shall be allocated by country of origin as follows:

— Cuba	58 969 tonnes,
— Brazil	23 930 tonnes,
— Australia	9 925 tonnes,
— Other third countries	3 977 tonnes.

However, for the 2006/2007 marketing year the allocation by country of origin shall be:

— Cuba	73 711 tonnes,
— Brazil	29 913 tonnes,
— Australia	17 369 tonnes,
— Other third countries	5 678 tonnes.

3. The duty of EUR 98 per tonne shall apply to standard-quality raw sugar as defined in Annex I, point III, to Regulation (EC) No 318/2006.

Where the polarimetric reading of the imported raw sugar departs from 96 degrees, the duty of EUR 98 per tonne shall be increased or reduced, as appropriate, by 0,14 % per tenth of a degree difference established.

Article 25

Import licence applications and licences shall contain the following entries:

- (a) in box 8: the country of origin (one of the countries referred to in Article 24(2));
- (b) in boxes 17 and 18: the quantity of raw sugar, in *tel quel* weight, which may not exceed the initial quantity provided for in Article 24(2);
- (c) in box 20: the marketing year to which they relate and at least one of the entries listed in part D of Annex III;
- (d) in box 24: at least one of the entries listed in part E of Annex III.

Article 26

1. For the purposes of this Chapter, all CXL concessions sugar for which the origin is determined in accordance with the provisions in force in the Community and for which proof of origin is furnished in the form of a certificate of origin issued in accordance with Article 47 of Regulation (EEC) No 2454/93 shall be considered as originating in Australia, Cuba or Brazil.

2. Upon import, a supplementary document shall be presented to the customs authorities, bearing at least one of the entries listed in part F of Annex III.

3. The party concerned shall provide the competent authority in the importing Member State, for checking the quantities in particular, with a copy of the supplementary document referred to in paragraph 2 containing the information relating to the import operation, in particular the degree of polarisation indicated, and the quantities of raw sugar actually imported.

Article 27

In the case of the quantities for Cuba indicated in Article 24(2) and of a quantity of 23 930 tonnes originating in Brazil, if import licences have not been issued before 1 July of the current marketing year, the Commission may decide, taking into account the delivery programmes, that the licences may be allocated, within the limit of those quantities, to the other third countries referred to in that Article.

CHAPTER VII

BALKANS SUGAR

Article 28

1. For each marketing year, duty-free tariff quotas for a total of 200 000 tonnes of sugar products falling within CN codes 1701 and 1702 shall be opened as Balkans sugar.

However, for the 2006/2007 marketing year the quantity shall be 246 500 tonnes of sugar products falling with CN codes 1701 and 1702.

2. The quantities referred to in paragraph 1 shall be allocated by country of origin as follows:

— Albania	1 000 tonnes,
— Bosnia and Herzegovina	12 000 tonnes,
— Serbia and Montenegro	180 000 tonnes,
— Former Yugoslav Republic of Macedonia	7 000 tonnes.

However, for the 2006/2007 marketing year the allocation by country of origin shall be:

— Albania	1 250 tonnes,
— Bosnia and Herzegovina	15 000 tonnes,
— Serbia and Montenegro	225 000 tonnes,
— Former Yugoslav Republic of Macedonia	5 250 tonnes.

The quota for the former Yugoslav Republic of Macedonia for the 2006/2007 marketing year shall be opened from 1 January 2007 only.

Article 29

1. Import licence applications and licences shall contain the following entries:

- (a) in box 8: the country of origin (one of the countries referred to in Article 28(2));
- (b) in boxes 17 and 18: the quantity by *tel quel* weight, which may not exceed the initial quantity provided for in Article 28(2);

- (c) in box 20: the marketing year to which they relate and at least one of the entries listed in part G of Annex III to this Regulation.

2. Import licence applications for Balkans sugar from the customs territories of Serbia and Montenegro or Kosovo shall be accompanied by the original of the export licence issued by the competent authorities of the customs territories of Serbia and Montenegro or Kosovo in accordance with the model in Annex II to this Regulation for a quantity equal to that in the licence application.

CHAPTER VIII

EXCEPTIONAL IMPORT SUGAR AND INDUSTRIAL IMPORT SUGAR

Article 30

1. The quantities of exceptional import sugar and/or industrial import sugar for which application of all or part of the import duties is to be suspended shall be determined in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006, for each marketing year or part of a marketing year.

2. For the purposes of determining the quantity of industrial import sugar referred to in paragraph 1, an exhaustive forecast Community supply balance for sugar required to manufacture the products referred to in Article 13(2) of Regulation (EC) No 318/2006 shall be established. This supply balance shall take account in particular of the quantities and price of non-quota sugar available on the Community market and of the possibility provided for in Article 19(3) of that Regulation to consider sugar withdrawn from the market as surplus sugar available to become industrial sugar.

Article 31

Import licence applications and licences shall contain the following entries:

- (a) in box 8: the country or countries of origin;
- (b) in boxes 17 and 18: the quantity by *tel quel* weight, which may not exceed the initial quantity determined in accordance with Article 30;
- (c) in box 20:
 - (i) the marketing year to which they relate;
 - (ii) at least one of the entries listed in:
 - part H of Annex III for exceptional import sugar,
 - part I of Annex III for industrial import sugar.

CHAPTER IX

Article 33

REPEALING AND FINAL PROVISIONS*Article 32*

Regulation (EC) No 1004/2005 is hereby repealed with effect from 1 July 2006.

Regulation (EC) No 2151/2005 is hereby repealed with effect from 1 January 2007.

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

It shall apply from 1 July 2006.

However, it shall apply to the tariff quota referred to in Article 1(g) only from 1 January 2007.

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

Done at Brussels, 28 June 2006.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX I

Serial numbers for ACP/India sugar

Third country	Serial number
Barbados	09.4331
Belize	09.4332
Côte d'Ivoire	09.4333
Republic of the Congo	09.4334
Fiji	09.4335
Guyana	09.4336
India	09.4337
Jamaica	09.4338
Kenya	09.4339
Madagascar	09.4340
Malawi	09.4341
Mauritius	09.4342
Mozambique	09.4343
Saint Kitts and Nevis — Anguilla	09.4344
Suriname	09.4345
Swaziland	09.4346
Tanzania	09.4347
Trinidad and Tobago	09.4348
Uganda	09.4349
Zambia	09.4350
Zimbabwe	09.4351

Serial numbers for complementary sugar

Third country	Serial number
India	09.4315
ACP Protocol signatory country	09.4316

Serial numbers for CXL concessions sugar

Third country	Serial number
Australia	09.4317
Brazil	09.4318
Cuba	09.4319
Other third countries	09.4320

Serial numbers for Balkans sugar

Third country	Serial number
Albania	09.4324
Bosnia and Herzegovina	09.4325
Serbia and Montenegro and Kosovo	09.4326
Former Yugoslav Republic of Macedonia	09.4327

Serial numbers for exceptional import sugar and industrial import sugar

Import sugar	Serial number
Exceptional	09.4380
Industrial	09.4390

ANNEX II

Model export licence referred to in Articles 16(2), 21(2)(a) and 29(2)

1. Exporter (name, full address, country)	ORIGINAL	2. No	
	3. Marketing year or delivery period		
4. Importer (name, full address, country) (optional)	EXPORT LICENCE SUGAR		
5. Place and date of loading - means of transport (optional)	6. Country of origin	7. Country of destination	
	8. Additional details		
9. Description of goods		10. CN code (8-digit)	11. Quantity (kg)
12. CERTIFICATION BY COMPETENT AUTHORITY			
13. Competent authority (name, full address, country)	At: On:		
	(signature) (stamp)		

ANNEX III

A. Entries referred to in Articles 16(1)(c), 17(1)(a), 18(2)(a):

- *in Spanish*: Aplicación del Reglamento (CE) nº 950/2006, azúcar ACP-India. Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Podle nařízení (ES) č. 950/2006, cukr ze zemí AKT/Indie. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Anvendelse af forordning (EF) nr. 950/2006, AVS-/indisk sukker. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German*: Anwendung der Verordnung (EG) Nr. 950/2006, AKP-/indischer Zucker. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian*: Kohaldatakse määrust 950/2006, AKV/India suhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek*: Εφαρμογή του κανονισμού (ΕΚ) αριθ. 950/2006, ζάχαρη ΑΚΕ/Ινδίας. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα Ι).
- *in English*: Application of Regulation (EC) No 950/2006, ACP/India sugar. Serial No (serial number to be inserted in accordance with Annex I)
- *in French*: application du règlement (CE) nº 950/2006, sucre ACP/Inde. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian*: Applicazione del regolamento (CE) n. 950/2006, zucchero ACP/India. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian*: Regulas (EK) Nr. 950/2006 piemērošana, ĀKK un Indijas cukurs. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian*: Taikomas Reglamentas (EB) Nr. 950/2006), AKR ir Indijos cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian*: A(z) 950/2006/EK rendelet alkalmazása, AKCS-országokból/Indiából származó cukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese*: Applikazzjoni tar-Regolament (KE) Nru 950/2006, zokkor AKP/Indja. Nru tas-serje (in-numru tas-serje għandu jiddahhal skond l-Anness I)
- *in Dutch*: Toepassing van Verordening (EG) nr. 950/2006, ACS-/Indiase suiker. Volgnummer (zie bijlage I)
- *in Polish*: Zastosowanie rozporządzenia (WE) 950/2006, cukier z AKP/Indii. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I)
- *in Portuguese*: Aplicação do Regulamento (CE) n.º 950/2006, açúcar ACP/da Índia. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak*: Uplatňovanie nariadenia (ES) č. 950/2006, cukor AKT-India. Poradové číslo (uviesť poradové číslo podľa prílohy I)
- *in Slovene*: Uporaba Uredbe (ES) št. 950/2006), sladkor iz držav AKP/Indije. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish*: Asetuksen (EY) N:o 950/2006 soveltaminen, AKT-maista/Intiasta peräisin oleva sokeri. Järjestysnumero (lisätään järjestysnumero liitteeseen I mukaisesti)
- *in Swedish*: Tillämpning av förordning (EG) nr 950/2006, AVS/Indien-socker. Löpnummer (löpnummer skall anges enligt bilaga I).

B. Entries referred to in Article 21(1)(c):

- *in Spanish*: Azúcar adicional, azúcar en bruto para refinar, importado de conformidad con el artículo 29, apartado 4, del Reglamento (CE) nº 318/2006. Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Doplnkový cukr, surový cukr určený k rafinaci a dovezený podle čl. 29 odst. 4 nařízení (ES) č. 318/2006. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Supplerende sukker; råsuiker til raffinering importeret i henhold til artikel 29, stk. 4, i forordning (EF) nr. 318/2006. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German*: Zusätzlicher Zucker, zur Raffination bestimmter Rohzucker, eingeführt in Anwendung von Artikel 29 Absatz 4 der Verordnung (EG) Nr. 318/2006. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)

- *in Estonian*: Lisasuhkur, vastavalt määruse (EÜ) nr 318/2006 artikli 29 lõikele 4 imporditud rafineerimiseks ettenähtud toorsuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek*: Συμπληρωματική ζάχαρη, ακατέργαστη ζάχαρη που προορίζεται για ραφινάρισμα, εισαγόμενη σύμφωνα με το άρθρο 29 παράγραφος 4 του κανονισμού (ΕΚ) αριθ. 318/2006. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα Ι).
- *in English*: Complementary sugar, raw sugar for refining, imported in accordance with Article 29(4) of Regulation (EC) No 318/2006. Serial No (serial number to be inserted in accordance with Annex I)
- *in French*: Sucre complémentaire, sucre brut destiné à être raffiné, importé conformément à l'article 29, paragraphe 4, du règlement (CE) n° 318/2006. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian*: Zucchero complementare, zucchero greggio destinato alla raffinazione importato ai sensi dell'articolo 29, paragrafo 4, del regolamento (CE) n. 318/2006. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian*: Papildu cukurs, rafinējamais jēlcukurs, kas importēts saskaņā ar Regulas (EK) Nr. 318/2006 29. panta 4. punktu. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian*: Pagal Reglamentą (EB) Nr. 318/2006 29 straipsnio 4 dalį importuotas papildomas cukrus, rafinuoti skirtas žaliavinis cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian*: A 318/2006/EK rendelet 29. cikke (4) bekezdésének megfelelően behozott kiegészítő cukor, finomításra szánt nyerscukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese*: Zokkor komplimentarju, zokkor mhux ipproċessat għall-irfinar, importat skond l-Artikolu 29(4) tar-Regolament (KE) Nru 318/2006. Nru tas-serje (in-numru tas-serje għandu jiddaħħal skond l-Anness I)
- *in Dutch*: Aanvullende suiker, voor raffinage bestemde ruwe suiker, ingevoerd overeenkomstig artikel 29, lid 4, van Verordening (EG) nr. 318/2006. Volgnummer (zie bijlage I)
- *in Polish*: Cukier uzupełniający, cukier surowy do rafinacji, przywieziony zgodnie z art. 29 ust. 4 rozporządzenia (WE) nr 318/2006. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I)
- *in Portuguese*: Açúcar complementar, açúcar bruto para refinação, importado em conformidade com o n.º 4 do artigo 29.º do Regulamento (CE) n.º 318/2006. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak*: Doplnkový cukor, surový cukor určený na rafináciu, dovezený v súlade s článkom 29 ods. 4 nariadenia (ES) č. 318/2006. Poradové číslo (uviesť poradové číslo podľa prílohy I)
- *in Slovene*: Dopolnilni sladkor, surovi sladkor za prečiščevanje, uvožen v skladu s členom 29(4) Uredbe (ES) št. 318/2006. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish*: Täydentävä sokeri, puhdistettavaksi tarkoitettu raakasokeri, tuotu asetuksen (EY) N:o 318/2006 29 artiklan 4 kohdan mukaisesti. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
- *in Swedish*: Tilläggssocker, råsocker för raffinering importerat i enlighet med artikel 29.4 i förordning (EG) nr 318/2006. Löpnummer (löpnummer skall anges enligt bilaga I).

C. Entries referred to in Article 22(1)(a) and Article 23(2):

- *in Spanish*: Aplicación del Reglamento (CE) n° 950/2006, azúcar complementario. Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Podle nařízení (ES) č. 950/2006, doplňkový cukr. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Anvendelse af forordning (EF) nr. 950/2006, supplerende sukker. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German*: Anwendung der Verordnung (EG) Nr. 950/2006, zusätzlicher Zucker. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian*: Kohaldatakse määrust (EÜ) nr 950/2006, lisasuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek*: Εφαρμογή του κανονισμού (ΕΚ) αριθ. 950/2006. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα Ι)
- *in English*: Application of Regulation (EC) No 950/2006, complementary sugar. Serial No (serial number to be inserted in accordance with Annex I)
- *in French*: Application du règlement (CE) n° 950/2006, sucre complémentaire. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)

- *in Italian:* Applicazione del regolamento (CE) n. 950/2006, zucchero complementare. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian:* Regulas (EK) Nr. 950/2006 piemērošana, papildu cukurs. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian:* Taikomas Reglamentas (EB) Nr. 950/2006), papildomas cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian:* A(z) 950/2006/EK rendelet alkalmazása, kiegészítő cukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese:* Applikazzjoni tar-Regolament (KE) Nru 950/2006, zokkor komplimentarju. Nru tas-serje (in-numru tas-serje għandu jiddahhal skond l-Anness I)
- *in Dutch:* Toepassing van Verordening (EG) nr. 950/2006, aanvullende suiker. Volgnummer (zie bijlage I)
- *in Polish:* Zastosowanie rozporządzenia (WE) 950/2006, cukier uzupełniający. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I)
- *in Portuguese:* Aplicação do Regulamento (CE) n.º 950/2006, açúcar complementar. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak:* Uplatňovanie nariadenia (ES) č. 950/2006, doplnkový cukor. Poradové číslo (uviesť poradové číslo podľa prílohy I)
- *in Slovene:* Uporaba Uredbe (ES) št. 950/2006), dopolnilni sladkor. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish:* Asetuksen (EY) N:o 950/2006 soveltaminen, täydentävä sokeri. Järjestysnumero (lisätään järjestysnumero liitteeseen I mukaisesti)
- *in Swedish:* Tillämpning av förordning (EG) nr 950/2006, tilläggssocker. Löpnummer (löpnummer skall anges enligt bilaga I).

D. Entries referred to in Article 25(c):

- *in Spanish:* Azúcar «concesiones CXL», azúcar en bruto para refinar, importado de conformidad con el artículo 24, apartado 1, del Reglamento (CE) nº 950/2006. Número de orden (insértese con arreglo al anexo I)
- *in Czech:* Koncesní cukr CXL, surový cukr určený k rafinaci a dovezený podle čl. 24 odst. 1 nařízení (ES) č. 950/2006. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish:* CXL-indrømmelsessukker; rå sukker til raffinering, importeret i henhold til artikel 24, stk. 1, i forordning (EF) nr. 950/2006. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German:* „Zucker Zugeständnisse CXL“, zur Raffination bestimmter Rohzucker, eingeführt in Anwendung von Artikel 24 Absatz 1 der Verordnung (EG) Nr. 950/2006. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian:* Kontsessioonisuhkur, vastavalt määruse (EÜ) nr 950/2006 artikli 24 lõikele 1 imporditud rafineerimiseks ettenähtud toorsuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek:* Ζάχαρη παραχωρήσεων CXL, ακατέργαστη ζάχαρη που προορίζεται για ραφινάρισμα, εισαγόμενη σύμφωνα με το άρθρο 24 παράγραφος 1 του κανονισμού (ΕΚ) αριθ. 950/2006. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα I)
- *in English:* CXL concessions sugar, raw sugar for refining, imported in accordance with Article 24(1) of Regulation (EC) No 950/2006. Serial No (serial number to be inserted in accordance with Annex I)
- *in French:* Sucre concessions CXL, sucre brut destiné à être raffiné, importé conformément à l'article 24, paragraphe 1, du règlement (CE) n° 950/2006. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian:* Zucchero concessioni CXL, zucchero greggio destinato alla raffinazione, importato ai sensi dell'articolo 24, paragrafo 1, del regolamento (CE) n. 950/2006. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian:* CXL koncesiju cukurs, rafinējamais jēlcukurs, kas importēts saskaņā ar Regulas (EK) Nr. 950/2006 24. panta 1. punktu. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian:* „CXL lengvatinis cukrus“, rafinuoti skirtas žaliavinis cukrus, importuotas pagal Reglamentą (EB) Nr. 950/2006 24 straipsnio 1 dalį. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian:* A(z) 950/2006/EK rendelet 24. cikkének (1) bekezdésével összhangban behozott CXL engedményes cukor, finomításra szánt nyerscukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)

- *in Maltese*: Zokkor tal-koncessjonijiet CXL, zokkor mhux ipproċessat għall-irfinar, importat skond l-Artikolu 24(1) tar-Regolament (KE) Nru 950/2006. Nru tas-serje (in-numru tas-serje għandu jiddahhal skond l-Anness I)
- *in Dutch*: Suiker CXL-concessies, voor raffinage bestemde ruwe suiker, ingevoerd overeenkomstig artikel 24, lid 1, van Verordening (EG) nr. 950/2006. Volgnummer (zie bijlage I)
- *in Polish*: Cukier wymieniony w koncesji CXL, cukier surowy do rafinacji, przywieziony zgodnie z art. 24 ust. 1 rozporządzenia (WE) nr 950/2006. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I)
- *in Portuguese*: Açúcar «concessões CXL», açúcar bruto para refinação, importado em conformidade com o n.º 1 do artigo 24.º do Regulamento (CE) n.º 950/2006. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak*: Koncesný cukor CXL, surový cukor určený na rafináciu, dovezený v súlade s článkom 24 ods. 1 nariadenia (ES) č. 950/2006. Poradové číslo (uviesť poradové číslo podľa prílohy I)
- *in Slovene*: Sladkor iz koncesij CXL, surovi sladkor za prečiščevanje, uvožen v skladu s členom 24(1) Uredbe (ES) št. 950/2006. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish*: CXL-myönnytyksiin oikeutettu sokeri, puhdistettavaksi tarkoitettu raakasokeri, tuotu asetuksen (EY) N:o 950/2006 24 artiklan 1 kohdan mukaisesti. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
- *in Swedish*: Socker enligt CXL-medgivande, råsocker för raffinering importerat i enlighet med artikel 24.1 i förordning (EG) nr 950/2006. Löpnummer (löpnummer skall anges enligt bilaga I).

E. Entries referred to in Article 25(d):

- *in Spanish*: Importación sujeta a un derecho de 98 EUR por tonelada de azúcar en bruto de la calidad tipo en aplicación del artículo 24, apartado 1, del Reglamento (CE) n° 950/2006. Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Dovoz s celní sazbou ve výši 98 EUR za tunu surového cukru standardní jakosti podle čl. 24 odst. 1 nařízení (ES) č. 950/2006. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Import til en told på 98 EUR pr. ton rå sukker af standardkvalitet i henhold til artikel 24, stk. 1, i forordning (EF) nr. 950/2006. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German*: Einfuhr zum Zollsatz von 98 EUR je Tonne Rohzucker der Standardqualität in Anwendung von Artikel 24 Absatz 1 der Verordnung (EG) Nr. 950/2006. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian*: Vastavalt määruse (EÜ) nr 950/2006 artikli 24 lõikele 1 tollimaksumääraga 98 eurot tonni kohta imporditud standardkvaliteediga toorsuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek*: Εισαγωγή με δασμό 98 ευρώ ανά τόνο ακατέργαστης ζάχαρης ποιοτικού τύπου κατ' εφαρμογή του άρθρου 24 παράγραφος 1 του κανονισμού (ΕΚ) αριθ. 950/2006. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα I).
- *in English*: Import at a duty of EUR 98 per tonne of standard-quality raw sugar in accordance with Article 24(1) of Regulation (EC) No 950/2006. Serial No (serial number to be inserted in accordance with Annex I)
- *in French*: Importation à droit de 98 EUR par tonne de sucre brut de la qualité type en application de l'article 24, paragraphe 1, du règlement (CE) n° 950/2006. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian*: Importazione al dazio di 98 EUR/t di zucchero greggio della qualità tipo in applicazione dell' articolo 24, paragrafo 1, del regolamento (CE) n. 950/2006. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian*: Regulas (EK) Nr. 950/2006 24. panta 1. punktā definētā standarta kvalitātes jēlcukura ieviešana, piemērojot nodokļa likmi EUR 98 par tonnu. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian*: Už 98 eurų muitą už toną pagal Reglamentą (EB) Nr. 950/2006 24 straipsnio 1 dalį importuotas standartinis žaliavinis cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian*: A(z) 950/2006/EK rendelet 24. cikkének (1) bekezdése alapján tonnánként 98 eurós vámtételre behozott szabványminőségű nyerscukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese*: Importazzjoni b'dazju ta' EUR 98 għal kull tunnellata metrika ta' zokkor mhux ipproċessat ta' kwalità standard skond l-Artikolu 24(1) tar-Regolament (KE) Nru 950/2006. Numru tas-serje (in-numru tas-serje għandu jiddahhal skond l-Anness I)
- *in Dutch*: Invoer tegen een recht van 98 euro per ton ruwe suiker van standaardkwaliteit overeenkomstig artikel 24, lid 1, van Verordening (EG) nr. 950/2006. Volgnummer (zie bijlage I)

- *in Polish:* Przywóz objęty stawką celną 98 EUR za tonę cukru surowego jakości standardowej, zgodnie z zastosowaniem art. 1 rozporządzenia (WE) nr 950/2006. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I)
- *in Portuguese:* Importação a direito de 98 euros por tonelada de açúcar bruto da qualidade-tipo, em aplicação do n.º 1 do artigo 24.º do Regulamento (CE) n.º 950/2006. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak:* Dovož s clom 98 EUR za tonu surového cukru štandardnej kvality v zmysle článku 24 ods. 1 nariadenia (ES) č. 950/2006. Poradové číslo (uviesť poradové číslo podľa prílohy I)
- *in Slovene:* Uvozna dajatev 98 EUR na tono surovega sladkorja standardne kakovosti na podlagi člena 24(1) Uredbe (ES) št. 950/2006. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish:* Asetuksen (EY) N:o 950/2006 24 artiklan 1 kohdan mukaisesti 98 euron tullilla tonnia kohden tuotava vakiolaatua oleva raakasokeri. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
- *in Swedish:* Import till en tullsats av 98 euro per ton råsocker av standardkvalitet med tillämpning av artikel 24.1 i förordning (EG) nr 950/2006. Löpnummer (löpnummer skall anges enligt bilaga I).

F. Entries referred to in Article 26(2):

- *in Spanish:* Aplicación del Reglamento (CE) n° 950/2006, azúcar «concesiones CXL». Número de orden (insértese con arreglo al anexo I)
- *in Czech:* Podle nařízení (ES) č. 950/2006, koncesní cukr CXL. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish:* Anvendelse af forordning (EF) nr. 950/2006, CXL-indrømmelsessukker. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German:* Anwendung der Verordnung (EG) Nr. 950/2006, „Zucker Zugeständnisse CXL“. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian:* Kohaldatakse määrust (EÜ) nr 950/2006, CXL kontsessioonisuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek:* Εφαρμογή του κανονισμού (ΕΚ) αριθ. 950/2006. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα I).
- *in English:* Application of Regulation (EC) No 950/2006, CXL concessions sugar. Serial No (serial number to be inserted in accordance with Annex I)
- *in French:* Application du règlement (CE) n° 950/2006, sucre concessions CXL. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian:* Applicazione del regolamento (CE) n. 950/2006, zucchero concessioni CXL. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian:* Regulas (EK) Nr. 950/2006 piemērošana, CXL koncesiju cukurs. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian:* Taikomas Reglamentas (EB) Nr. 950/2006), CXL lengvatinis cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian:* A(z) 950/2006/EK rendelet alkalmazása, CXL engedményes cukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese:* Applikazzjoni tar-Regolament (KE) Nru 950/2006, zokkor tal-koncessjonijiet CXL. Nru tas-serje (in-numru tas-serje ghandu jiddahhal skond l-Anness I)
- *in Dutch:* Toepassing van Verordening (EG) nr. 950/2006, suiker CXL-concessies. Volgnummer (zie bijlage I)
- *in Polish:* Zastosowanie rozporządzenia (WE) nr 950/2006, cukier wymieniony w koncesji CXL. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I).
- *in Portuguese:* Aplicação do Regulamento (CE) n.º 950/2006, açúcar «concessões CXL». Número de ordem (número de ordem a inserir de acordo com o anexo I)

- *in Slovak*: Uplatňovanie nariadenia (ES) č. 950/2006, koncesný cukor CXL. Poradové číslo (uviest' poradové číslo podľa prílohy I)
- *in Slovene*: Uporaba Uredbe (ES) št. 950/2006, sladkor iz koncesij CXL. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish*: Asetuksen (EY) N:o 950/2006 soveltaminen, CXL-myyönnityksiin oikeutettu sokeri. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
- *in Swedish*: Tillämpning av förordning (EG) nr 950/2006, socker enligt CXL-medgivande. Löpnummer (löpnummer skall anges enligt bilaga I).

G. Entries referred to in Article 29(1)(c):

- *in Spanish*: Aplicación del Reglamento (CE) n° 950/2006, azúcar «Balcanes». Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Podle nařízení (ES) č. 950/2006, cukr z balkánských zemí. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Anvendelse af forordning (EF) nr. 950/2006, Balkan-sukker. Løbenummer (løbenummer indsættes ifølge bilag I).
- *in German*: Anwendung der Verordnung (EG) Nr. 950/2006, Balkan-Zucker. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian*: Kohaldatakse määrust (EÜ) nr 950/2006, Balkani suhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek*: Εφαρμογή του κανονισμού (ΕΚ) αριθ. 950/2006, ζάχαρη Βαλκανίων. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα Ι).
- *in English*: Application of Regulation (EC) No 950/2006, Balkans sugar. Serial No (serial number to be inserted in accordance with Annex I)
- *in French*: Application du règlement (CE) n° 950/2006, sucre Balkans. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian*: Applicazione del regolamento (CE) n. 950/2006, zucchero Balcani. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian*: Regulas (EK) Nr. 950/2006 piemērošana, Balkānu cukurs. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian*: Taikomas Reglamentas (EB) Nr. 950/2006, Balkanų cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
- *in Hungarian*: A(z) 950/2006/EK rendelet alkalmazása, balkáni cukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese*: Applikazzjoni tar-Regolament (KE) Nru 950/2006, zokkor tal-Balkani. Nru tas-serje (in-numru tas-serje għandu jiddaħħal skond l-Anness I)
- *in Dutch*: Toepassing van Verordening (EG) nr. 950/2006, Balkansuiker. Volgnummer (zie bijlage I)
- *in Polish*: Zastosowanie rozporządzenia (WE) nr 950/2006, cukier z krajów Bałkańskich. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I)
- *in Portuguese*: Aplicação do Regulamento (CE) n.º 950/2006, açúcar dos Balcãs. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak*: Uplatňovanie nariadenia (ES) č. 950/2006, cukor z Balkánu. Poradové číslo (uviest' poradové číslo podľa prílohy I)
- *in Slovene*: Uporaba Uredbe (ES) št. 950/2006, balkanski sladkor. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish*: Asetuksen (EY) N:o 950/2006 soveltaminen, Balkanin maista peräisin oleva sokeri. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
- *in Swedish*: Tillämpning av förordning (EG) nr 950/2006, Balkansocker. Löpnummer (löpnummer skall anges enligt bilaga I).

H. Entries referred to in the first indent of Article 31(c)(ii):

- *in Spanish*: Aplicación del Reglamento (CE) n° 950/2006, azúcar «importación excepcional». Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Podle nařízení (ES) č. 950/2006, cukr výjimečného dovozu. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Anvendelse af forordning (EF) nr. 950/2006, sukker — undtagelsesvis import. Løbenummer (løbenummer indsættes ifølge bilag I)
- *in German*: Anwendung der Verordnung (EG) Nr. 950/2006, „Zucker — außerordentliche Einfuhr“. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)
- *in Estonian*: Kohaldatakse määrust (EÜ) nr 950/2006, erakorraline importsuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
- *in Greek*: Εφαρμογή του κανονισμού (ΕΚ) αριθ. 950/2006, ζάχαρη εξαιρετικής εισαγωγής. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα I).
- *in English*: Application of Regulation (EC) No 950/2006, exceptional import sugar. Serial No (serial number to be inserted in accordance with Annex I)
- *in French*: Application du règlement (CE) n° 950/2006, sucre importation exceptionnelle. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
- *in Italian*: Applicazione del regolamento (CE) n. 950/2006, zucchero di importazione eccezionale. Numero d'ordine (inserire in base all'allegato I)
- *in Latvian*: Regulas (EK) Nr. 950/2006 piemērošana, īpaša ievaduma cukurs. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
- *in Lithuanian*: Taikomas Reglamentas (EB) Nr. 950/2006, išskirtinio importo cukrus. Eilės numeris (eilės numeris įrašomas pagal I priedą)
- *in Hungarian*: A(z) 950/2006/EK rendelet alkalmazása, kivételes behozatalból származó cukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
- *in Maltese*: Applikazzjoni tar-Regolament (KE) Nru 950/2006, zokkor ta' importazzjoni eċċezzjonali. Numru tas-serje (in-numru tas-serje għandu jiddahha l-Anness I)
- *in Dutch*: Toepassing van Verordening (EG) nr. 950/2006, suiker voor uitzonderlijke invoer. Volgnummer (zie bijlage I)
- *in Polish*: Zastosowanie rozporządzenia (WE) nr 950/2006, cukier pozakwotowy z przywozu. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I).
- *in Portuguese*: Aplicação do Regulamento (CE) n.º 950/2006, açúcar importado a título excepcional. Número de ordem (número de ordem a inserir de acordo com o anexo I)
- *in Slovak*: Uplatňovanie nariadenia (ES) č. 950/2006, mimoriadne dovezený cukor. Poradové číslo (uviesť poradové číslo podľa prílohy I)
- *in Slovene*: Uporaba Uredbe (ES) št. 950/2006, sladkor iz posebnega uvoza. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
- *in Finnish*: Asetuksen (EY) N:o 950/2006 soveltaminen, poikkeustuonnin alainen sokeri. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
- *in Swedish*: Tillämpning av förordning (EG) nr 950/2006, socker för exceptionell import. Löpnummer (löpnummer skall anges enligt bilaga I).

I. Entries referred to in the second indent of Article 31(c)(ii):

- *in Spanish*: Aplicación del Reglamento (CE) n° 950/2006, azúcar «importación industrial». Número de orden (insértese con arreglo al anexo I)
- *in Czech*: Podle nařízení (ES) č. 950/2006, cukr průmyslového dovozu. Pořadové číslo (pořadové číslo vložte podle přílohy I)
- *in Danish*: Anvendelse af forordning (EF) nr. 950/2006, sukker — import til industrien. Løbenummer (løbenummer indsættes ifølge bilag I).
- *in German*: Anwendung der Verordnung (EG) Nr. 950/2006, „Zucker — industrielle Einfuhr“. Laufende Nummer (laufende Nummer gemäß Anhang I einfügen)

- *in Estonian*: Kohaldatakse määrust (EÜ) nr 950/2006, tööstuslik importsuhkur. Järjekorranumber (lisatakse vastavalt I lisale)
 - *in Greek*: Εφαρμογή του κανονισμού (ΕΚ) αριθ. 950/2006, ζάχαρη βιομηχανικής εισαγωγής. Αύξων αριθμός (να τοποθετηθεί ο αύξων αριθμός σύμφωνα με το παράρτημα Ι).
 - *in English*: Application of Regulation (EC) No 950/2006, industrial import sugar. Serial No (serial number to be inserted in accordance with Annex I)
 - *in French*: Application du règlement (CE) n° 950/2006, sucre importation industrielle. Numéro d'ordre (numéro d'ordre à insérer selon l'annexe I)
 - *in Italian*: Applicazione del regolamento (CE) n. 950/2006, zucchero di importazione industriale. Numero d'ordine (inserire in base all'allegato I)
 - *in Latvian*: Regulas (EK) Nr. 950/2006 piemērošana, rūpnieciska ievaduma cukurs. Sērijas numurs (ievietot sērijas numuru saskaņā ar I pielikumu)
 - *in Lithuanian*: Taikomas Reglamentas (EB) Nr. 950/2006), pramoninio importo cukrus. Eilės numeris (eilės numeris įrašytinas pagal I priedą)
 - *in Hungarian*: A(z) 950/2006/EK rendelet alkalmazása, ipari behozatalból származó cukor. Tételszám (a tételszámot az I. mellékletnek megfelelően kell beilleszteni)
 - *in Maltese*: Applikazzjoni tar-Regolament (KE) Nru 950/2006, zokkor ta' importazzjoni industrijali. Numru tas-serje (in-numru tas-serje għandu jiddaħħal skond l-Anness I)
 - *in Dutch*: Toepassing van Verordening (EG) nr. 950/2006, suiker voor industriële invoer. Volgnummer (zie bijlage I)
 - *in Polish*: Zastosowanie rozporządzenia (WE) nr 950/2006, cukier przemysłowy z przywozu. Numer seryjny (numer seryjny zostanie wpisany zgodnie z załącznikiem I).
 - *in Portuguese*: Aplicação do Regulamento (CE) n.º 950/2006, açúcar importado para fins industriais. Número de ordem (número de ordem a inserir de acordo com o anexo I)
 - *in Slovak*: Uplatňovanie nariadenia (ES) č. 950/2006, cukor na priemyselné spracovanie. Poradové číslo (uviesť poradové číslo podľa prílohy I)
 - *in Slovene*: Uporaba Uredbe (ES) št. 950/2006), sladkor iz industrijskega uvoza. Zaporedna številka: (vstaviti zaporedno številko v skladu s Prilogo I)
 - *in Finnish*: Asetuksen (EY) N:o 950/2006 soveltaminen, teollisuuden tarpeisiin tuotava sokeri. Järjestysnumero (lisätään järjestysnumero liitteen I mukaisesti)
 - *in Swedish*: Tillämpning av förordning (EG) nr 950/2006, socker för industriell import. Löpnummer (löpnummer skall anges enligt bilaga I).
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COMMISSION REGULATION (EC) No 951/2006**of 30 June 2006****laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾, and in particular Articles 23(4) and 40(1) thereof,

Whereas:

- (1) Regulation (EC) No 318/2006 establishes provisions applicable to import and export licences, the granting of export refunds and the management of imports in the sugar sector. With a view to improving the transparency of the rules applicable to trade with third countries in the sugar sector, the detailed rules for the application of those provisions should be brought together in one single regulation.
- (2) Article 32 of Regulation (EC) No 318/2006 provides for the possibility to grant refunds on exports to third countries in order to cover the difference between the prices on the world market and prices within the Community.
- (3) In order to ensure equal treatment as regards the determination of the amount of the export refund, a standard method for determining the sucrose content of certain products should be laid down. It is also necessary to establish specific criteria to cover cases where the standard method does not allow the total sucrose content to be determined. In the case of syrups with a relatively low degree of purity, the sucrose content should be fixed at a flat rate on the basis of the extractable sugar content.
- (4) Candy sugar, which is manufactured from white sugar or refined raw sugar, very often has a degree of polarisation of less than 99,5 %. In view of the high degree of purity of the raw material used, the refund on candy sugar should be as close as possible to the refund on white sugar. Therefore a precise definition of candy sugar should be laid down.
- (5) In case it is decided to grant export refund on isoglucose, limits should be laid down as regards the fructose and polysaccharide content in order to ensure that the refund is granted only on the true product as such.
- (6) Article 23(1) of Regulation (EC) No 318/2006 lays down that imports into the Community or exports therefrom, of any of the products listed in Article 1(1) of that Regulation, except those under point (h) of that Article, shall be subject to presentation of an import or export licence. Detailed rules should be established for the purpose of determining in particular the information to be indicated in licence applications and in licences, the conditions applicable to the issuing of licences, including the securities to be lodged, as well as the terms of validity of the issued licence.
- (7) In accordance with Article 34 of Regulation (EC) No 318/2006, observance of the export volume commitments resulting from the agreements concluded in accordance with Article 300 of the Treaty should be ensured on the basis of the system of export licences. To this end, the licences applied for should be issued following a reflection period enabling the Commission to assess the quantities applied and to take measures in cases where acceptance of the applications in question would result in an overshoot or risk of overshoot of the volume and/or appropriations set in those agreements for the marketing year in question. For this purpose, Member States should be required to notify without delay all applications for licences involving periodic refunds. Applicants for export refunds should be allowed to withdraw their application on certain terms if an acceptance percentage has been set.
- (8) The accurate and regular monitoring of trade with third countries is the only way to monitor developments closely in the light of the constraints arising from the Community's commitments under the agreements concluded in accordance with Article 300 of the Treaty and to take, as appropriate, the measures required, in particular for the application of Article 19 (1) of Regulation (EC) No 318/2006. Therefore the Commission should receive on a regular basis the relevant information not only on imports and exports of products for which refunds have been fixed, in accordance with Article 32 and 33 of Regulation (EC) No 318/2006 but also on imports and exports of products exported without refund, with or without a licence in free circulation on the Community market as well as those covered by inward processing arrangements.
- (9) In order to ensure stability of the Community sugar markets and to avoid that market prices fall below the reference prices for sugar it is considered necessary to provide for the application of additional import duties.

⁽¹⁾ OJ L 58, 28.2.2006, p. 1.

(10) Article 27(2) of Regulation (EC) No 318/2006 lays down that imports made at a price below the trigger price communicated to the World Trade Organisation may be subject to an additional import duty.

(11) For the application of the additional import duty the cif import price of the consignment in question has to be taken into consideration. The cif import price has to be checked against the representative prices for the product concerned on the world market or on the Community import market for that product. To that objective it is necessary to establish the criteria for determining the representative cif import prices for the products to which an additional import duty may be applied. For the determination of the representative cif import prices the Commission should take account of all the information available to it either directly or through the communication of such relevant information by the Member States.

(12) Council Regulation (EC) No 2286/2002 of 10 December 2002 on the arrangements applicable to agricultural products and goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States) and repealing Regulation (EC) No 1706/98 ⁽¹⁾ opens an annual tariff quota of 600 000 tonnes of molasses originating in the ACP, under which import customs duties are reduced by 100 %. In that perspective, and taking into account that imports of molasses within this quantitative limit are unlikely to lead to disturbances of the Community market, it is considered inappropriate to impose additional duties on such imports, as this would be contrary to the very purpose of facilitating imports of agricultural products from the African, Caribbean and Pacific States (ACP States) into the Community. The total import duty applicable to cane molasses originating in those states should therefore be reduced to zero.

(13) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽²⁾ codified the management rules for tariff quotas designed to be used following the chronological order of dates of acceptance of customs declarations.

(14) The detailed rules laid down in this Regulation replace those laid down in Commission Regulations (EEC) No 784/68 of 26 June 1968 laying down detailed rules for calculating cif prices for white sugar and raw sugar ⁽³⁾, (EEC) No 785/68 of 26 June 1968 determining the standard quality and laying down detailed rules for

calculating the cif price for molasses ⁽⁴⁾, (EC) No 1422/95 ⁽⁵⁾, (EC) No 1423/95 of 23 June 1995 laying down detailed implementing rules for the import of products in the sugar sector other than molasses ⁽⁶⁾, (EC) No 1464/95 of 27 June 1995 on special detailed rules for the application of the system of import and export licences in the sugar sector ⁽⁷⁾ and (EC) No 2135/95 of 7 September 1995 laying down detailed rules of application for the grant of export refunds in the sugar sector ⁽⁸⁾. Those regulations should thus be repealed for the sake of transparency and legal clarity.

(15) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

Scope

This Regulation lays down, in accordance with Title III of Regulation (EC) No 318/2006, the special detailed rules for the application of the system of import and export licences, the granting of export refunds and the management of imports, including application of additional import duties in the sugar sector.

Article 2

Definitions

For the purposes of this Regulation:

1. 'periodic refund' means the export refund fixed at regular intervals as referred to in Article 33(2)(a) of Regulation (EC) No 318/2006;

⁽¹⁾ OJ L 348, 21.12.2002, p. 5.

⁽²⁾ OJ L 253, 11.10.1993, p. 1.

⁽³⁾ OJ L 145, 27.6.1968, p. 10. Regulation as amended by Regulation (EC) No 260/96 (OJ L 34, 13.2.1996, p. 16).

⁽⁴⁾ OJ L 145, 27.6.1968, p. 12. Regulation as amended by Regulation (EC) No 1422/95.

⁽⁵⁾ OJ L 141, 24.6.1995, p. 12. Regulation as amended by Regulation (EC) No 79/2003 (OJ L 13, 18.1.2003, p. 4).

⁽⁶⁾ OJ L 141, 24. 6.1995, p. 16. Regulation as last amended by Regulation (EC) No 1951/2005 (OJ L 312, 29.11.2005, p. 45).

⁽⁷⁾ OJ L 144, 28.6.1995, p. 14. Regulation as last amended by Regulation (EC) No 96/2004 (OJ L 15, 22.1.2004, p. 3).

⁽⁸⁾ OJ L 214, 8.9.1995, p. 16.

2. 'candy sugar' means sugar which:

- (a) comprises large crystals at least 5 mm in length, obtained by cooling and slow crystallisation of a sufficiently concentrated sugar solution, and
- (b) contains 96 % or more sucrose by weight in the dry state, determined in accordance with the polarimetric method.

CHAPTER II

EXPORT REFUNDS

Article 3

Determination of the sucrose content of various sugar syrups eligible for export refund

1. The export refund per 100 kilograms of products listed in Article 1(1)(c) of Regulation (EC) No 318/2006 shall be equal to a basic amount multiplied by the sucrose content of the product in question as determined plus, where applicable, the content of other sugars calculated in sucrose equivalent.

2. Without prejudice to paragraphs 3 and 4, the sucrose content plus, where applicable, the content of other sugars expressed as sucrose shall be the total sugar content resulting from the application of the Lane and Eynon method (copper reduction method) to the inverted solution in accordance with Clerger-Herzfeld. The total sugar content determined in accordance with that method shall be converted into sucrose by multiplying it by a coefficient of 0,95.

3. In the case of syrups of a purity of not less than 85 % but less than 94,5 %, the sucrose content plus, where applicable, the content of other sugars expressed as sucrose shall be fixed at a flat rate of 73 % by weight in the dry state. The percentage purity of syrups shall be calculated by dividing the total sugar content by the dry matter content and multiplying the result by 100. The total sugar content shall be determined in accordance with the method referred to in paragraph 2 and the dry matter content in accordance with the areometric method.

4. In the case of caramel obtained exclusively from non-denatured sugar covered by CN code 1701, the sucrose content plus, where applicable, the content of other sugars expressed as sucrose shall be determined on the basis of the dry matter content. The dry matter content shall be determined on the basis of the density of the diluted solution in a weighted ratio of one to one. The result of the determination of the dry matter content shall be expressed as sucrose by multiplying it by a coefficient of one.

However, on request, to take account of caramel as referred to in the first subparagraph, the actual amount used of sucrose plus, where applicable, the content of other sugars expressed as sucrose may be determined where the candy has been manufactured under a customs warehousing or free zone procedure providing equivalent guarantees.

5. The basic amount referred to in paragraph 1 shall not apply to syrups with a purity of less than 85 %.

Article 4

Export refund for isoglucose

Export refunds may only be granted on the products listed in Article 1(1)(d) and (g) of Regulation (EC) No 318/2006 where the products:

- (a) are obtained by isomerisation of glucose;
- (b) have a fructose content by weight in the dry state of not less than 41 %;
- (c) have a total content by weight in the dry state of polysaccharides and oligosaccharides, including di- and trisaccharides, of not more than 8,5 %.

The dry matter content of isoglucose shall be determined on the basis of the density of the diluted solution in a proportion by weight of one to one or, in the case of products with a very high consistency, by drying.

CHAPTER III

EXPORT LICENCES

Article 5

Licence requirement

1. All exportation of products listed in Article 1(1) of Regulation (EC) No 318/2006 except those under point (h) of that Article shall require the issuing of an export licence.

2. For the purposes of applying Article 4(2) of Commission Regulation (EC) No 800/1999 ⁽¹⁾, the following product groups are constituted:

- (a) product group I: the products mentioned in point (b) of Article 1(1) of Regulation (EC) No 318/2006;
- (b) product group II: the products mentioned in point (c) of Article 1(1) of Regulation (EC) No 318/2006;
- (c) product group III: the products mentioned in points (d) and (g) of Article 1(1) of Regulation (EC) No 318/2006.

⁽¹⁾ OJ L 102, 17.4.1999, p. 11.

Article 6

Export licence with refund

1. Where the refund is fixed pursuant to an invitation to tender held within the Community, the application for an export licence shall be lodged with the competent authority of the Member State in which the statement of award under the tender was issued.

2. Section 20 of the licence application and of the licence shall contain the following indication:

‘Regulation (EC) No 951/2006 (OJ L 178 of 1.7.2006, p. 24), time limit for submission of tenders: ...’

3. The export licence shall be issued for the quantity entered on the relevant statement of award of tender. Section 22 of the licence shall indicate the rate of the export refund, as stated in that statement, expressed in EUR. It shall contain the following indication:

‘Rate of applicable refund: ...’.

4. Article 49 of Commission Regulation (EC) No 1291/2000 ⁽¹⁾ shall not apply.

Article 7

Export licence for sugar, isoglucose or inulin syrup without refund

Where sugar, isoglucose or inulin syrup in free circulation in the Community market and not considered as ‘out-of-quota’ is to be exported without refund, section 22 of the licence application and of the licence shall contain the following indication, according to the product in question as the case may be:

‘(Sugar) or (Isoglucose) or (Inulin syrup) not considered as “out-of-quota” for export without refund.’

Article 8

Validity of export licences

1. Export licences for the products listed in Article 1(1)(b) and (c) of Regulation (EC) No 318/2006 relating to quantities exceeding 10 tonnes shall be valid from the actual day of issue until the end of the third month following that of issue.

2. Export licences for quantities of the products listed in Article 1(1)(b) and (c) of Regulation (EC) No 318/2006 not exceeding 10 tonnes shall be valid from the day of issue within

the meaning of Article 23(1) of Regulation (EC) No 1291/2000 until the end of the third month following that of issue.

In the case referred to in the first subparagraph the party concerned may not use more than one such licence for the same export.

3. Export licences for the products listed in Article 1(1)(a), (d), (e), (f) and (g) of Regulation (EC) No 318/2006 shall be valid from the day of issue within the meaning of Article 23(1) of Regulation (EC) No 1291/2000 until the end of the third month following that of issue.

Article 9

Suspension of issuing export licences

1. Where the issue of export licences risks exceeding the available budgetary amounts, or the maximum quantities and/or the expenditure commitments set in the WTO Agreement on Agriculture ⁽²⁾ for the period concerned, the Commission may:

- (a) set an acceptance percentage for the quantities applied for but for which licences have not yet been issued;
- (b) reject applications for which export licences have not yet been issued;
- (c) suspend lodging of licence applications for five working days; it may set the suspension for a longer period in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006.

2. The measures provided for in paragraph 1 may also be adopted when export licence applications relate to quantities which exceed or risk to exceed the normal trade pattern for one destination or group of destinations and issuing the licences requested would entail a risk of speculation, distortion of competition between operators, or disturbances of the trade concerned or the Community market.

3. Should the quantities applied for be reduced or refused the security against the licence shall be immediately released for the quantities not granted.

4. Applicants may withdraw their licence applications within 10 working days of publication in the *Official Journal of the European Union* of an acceptance percentage as indicated in point (a) of paragraph 1 if it is less than 80 %. Member States shall thereupon release the security.

⁽¹⁾ OJ L 152, 24.6.2000, p. 1.

⁽²⁾ OJ L 336, 23.12.1994, p. 22.

CHAPTER IV

IMPORT LICENCES

Article 10

Import licences and their validity

1. All importation into the Community of the products listed under Article 1(1) except those under point (h) of Regulation (EC) No 318/2006 shall be subject to presentation of an import licence.

2. Import licences for quantities exceeding 10 tonnes of the products listed in Article 1(1)(b) of Regulation (EC) No 318/2006 shall be valid from the actual day of issue until the end of the month following that of issue.

Import licences for quantities not exceeding 10 tonnes of the products listed in Article 1(1)(b) of Regulation (EC) No 318/2006 and import licences for the products listed in Article 1(1)(a), (c), (d), (e), (f) and (g) of that Regulation shall be valid from the day of issue within the meaning of Article 23(1) of Regulation (EC) No 1291/2000, until the end of the month following that of issue.

CHAPTER V

COMMON RULES FOR EXPORT AND IMPORT LICENCES

SECTION 1

Issue of licences and security

Article 11

Application for and issue of export and import licences

1. Licences for sugar falling within CN code 1701 for quantities exceeding 10 tonnes shall be issued:

- (a) in the case of import licences, on the third working day following that on which the application was lodged;
- (b) in the case of export licences, on the fifth working day following that on which the application was lodged;
- (c) in the case of export licences with advance fixing of the refund, on the fifth working day following that on which the application was lodged provided that no specific action as indicated in Article 9(1) of this Regulation has been taken by the Commission in the meantime.

The first subparagraph shall not apply to:

- (a) candy sugar;
- (b) flavoured sugar; sugar with added colouring matter;
- (c) preferential sugar for importation into the Community in accordance with Commission Regulation (EC) No 950/2006 ⁽¹⁾.

2. When an application for a licence in respect of the products to which the first subparagraph of paragraph 1 applies relates to quantities not exceeding 10 tonnes, the party concerned may not lodge on the same day and with the same competent authority more than one such application.

Article 12

Security

1. The security for licences for the products listed in Article 1(1) except those under point (h) of Regulation (EC) No 318/2006 shall be per 100 kilograms of net product, or per 100 kilograms net dry matter of isoglucose, or per 100 kilograms net dry matter in sugar/isoglucose equivalent of inulin syrup, as follows:

- (a) where the licence is for import:
 - EUR 0,30 in respect of products falling within CN codes 1701, 1702 and 2106, excluding CN codes 1702 50 00 and 1702 90 10 and inulin syrup,
 - EUR 0,06 in respect of products falling within CN codes 1212 91, 1212 99 20 and 1703,
 - EUR 0,60 in respect of inulin syrup falling within CN codes ex 1702 60 80 and 1702 90 80;
- (b) where the licence is for export:
 - EUR 11,00 in respect of products falling within CN code 1701,
 - EUR 0,90 in respect of products falling within CN codes 1212 91, 1212 99 20 and 1703,
 - EUR 4,20 in respect of products falling within CN codes 1702 20, 1702 60 95, 1702 90 60, 1702 90 71, 1702 90 99 and 2106 90 59, excluding inulin syrup,
 - EUR 4,20 in respect of products falling within CN codes 1702 30 10, 1702 40 10, 1702 60 10, 1702 90 30 and 2106 90 30,
 - EUR 8,00 in respect of inulin syrup falling within CN code 1702 60 80 and EUR 0.60 in respect of inulin syrup falling within CN code 1702 90 80.

⁽¹⁾ See page 1 of this Official Journal.

2. For the products falling within CN code 1701, the licence holder shall lodge a supplementary security if:

- (a) the obligation to export arising from export licences, other than those issued under an invitation to tender opened in the Community, is not fulfilled, except in cases of *force majeure*, and
- (b) the amount of the security as referred to in the first and the second indents of paragraph 1 (b) is inferior to the amount of the export refund in force on the last day of validity of the licence, after reduction of the refund indicated on the licence.

The amount of the supplementary security shall be equal to the difference between the amounts referred to under point (b) of the first subparagraph.

SECTION 2

Licences for specific (EX/IM) refining operations

Article 13

General rules

1. By way of derogation from Article 2 of Regulation (EC) No 1291/2000, where, on the basis of authorisation under Article 116 of Council Regulation (EEC) No 2913/92⁽¹⁾, the exportation of white sugar falling within CN code 1701 99 10 is followed by the importation of raw sugar falling within CN codes 1701 11 10, 1701 11 90, 1701 12 10 and 1701 12 90, licences shall be required to export the white sugar and to import the raw sugar.

2. By way of derogation from Article 9 of Regulation (EC) No 1291/2000, the rights deriving from the export and import licences referred to in paragraph 1 shall not be transferable.

Article 14

Applications for licences

1. The application for an export licence for white sugar shall not be accepted unless the authorisation referred to in Article 13(1) is produced and at the same time an application for an import licence for raw sugar is lodged.

2. The application for an import licence shall relate to a quantity of raw sugar of the standard quality which, having regard to its yield, corresponds to the quantity of white sugar shown on the application for an export licence. The yield of

the raw sugar shall be calculated by deducting 100 from the amount obtained by multiplying by two the degree of polarisation of the sugar.

Where the imported raw sugar does not correspond to the standard quality, the quantity of raw sugar to be imported under the licence shall be calculated by multiplying the quantity of raw sugar of the standard quality referred to in the licence by a corrective factor. The corrective factor shall be obtained by dividing 92 by the percentage yield of the raw sugar actually imported.

3. Section 20 of the application for an export licence and of the export licence for white sugar, and of the application for an import licence and of the import licence for raw sugar, shall contain the following indication:

'EX/IM, Article 116 of Regulation (EEC) No 2913/92 — licence valid in. .. (issuing Member State).'

Section 20 of the export licence shall also contain the number of the corresponding import licence, and in the relevant section of the import licence the number of the corresponding export licence.

4. A cancellation under Article 13(2) of Regulation (EC) No 1291/2000 shall apply simultaneously to both the import licence and the export licence as referred to in paragraph 1.

Article 15

Validity of the licences

1. By way of derogation from Articles 9 and 11 the export licence for white sugar and the import licence for raw sugar shall be valid:

- (a) until 30 June where the application has been lodged, within the meaning of Article 17(1) of Regulation (EC) No 1291/2000, on or after 1 October of the marketing year in question,
- (b) until 30 September where the application has been lodged, within the meaning of Article 17(1) of Regulation (EC) No 1291/2000, on or after 1 July of the marketing year in question.

2. In application of Article 561 of Regulation (EEC) No 2454/93, the time limit within which the import of raw sugar corresponding to a previous export of white sugar must be carried out shall be the same as the period of validity of the import licence for the raw sugar.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

Article 16

Security

1. By way of derogation from Article 12(1) and without prejudice to the following paragraphs, the security for the import licences referred to in Article 13(1) shall be EUR 11.50 per 100 kilograms net.

2. Article 8(4) of Regulation (EC) No 1291/2000 shall not apply to the export licences referred to in Article 13(1) of this Regulation. Article 35(4) of Regulation (EC) No 1291/2000 shall not apply to the import licences referred to in Article 13(1) of this Regulation.

3. By way of derogation from Articles 8(5) and 35(1) of Regulation (EC) No 1291/2000:

- (a) the whole of the security in respect of the import licence shall be released only where the quantity of raw sugar actually imported is equal to or greater than the quantity of white sugar actually exported, taking into account the yield of the raw sugar;
- (b) where the quantity of raw sugar actually imported is less than the quantity of white sugar actually exported, then the security shall be forfeit for an amount corresponding to the difference between the amount of white sugar actually exported and the amount of raw sugar actually imported.

Point (b) of the first subparagraph shall be applied having regard to the yield of the raw sugar involved.

CHAPTER VI

COMMUNICATION OF MEMBER STATES

Article 17

Communication on export licences issued

With regard to exports to third countries, each Member State shall notify to the Commission by the 15th of each month in respect of the preceding month:

- (a) the quantities for which licences have actually been issued with the amounts of export refunds fixed pursuant to Article 33(2)(a) of Regulation (EC) No 318/2006 broken down between:
 - white sugar falling within CN codes 1701 91 00, 1701 99 10 and 1701 99 90,
 - *tel quel* raw sugar falling within CN codes 1701 11 90 and 1701 12 90,

- sucrose syrups, expressed as white sugar, falling within CN codes 1702 60 90, 1702 90 60, 1702 90 71, 1702 90 99 and 2106 90 59,

- isoglucose, expressed as dry matter, falling within CN codes 1702 40 10, 1702 60 10, 1702 90 30 and 2106 90 30,

- inulin syrup, expressed as dry matter equivalent sugar/isoglucose, falling within CN code ex 1702 60 90;

- (b) the quantities of white sugar falling within CN code 1701 99 10 for which a licence has actually been issued with the amounts of export refunds fixed pursuant to Article 33(2)(b) of Regulation (EC) No 318/2006;

- (c) the quantities, with the corresponding amounts of export refunds fixed pursuant to Article 33(2)(a) of Regulation (EC) No 318/2006, of white sugar, the quantities of raw sugar and sucrose syrup, expressed as white sugar, and the quantities of isoglucose, expressed as dry matter, for which an export licence has actually been issued with a view to export in the form of products referred to in Article 1(2)(b) of Council Regulation (EC) No 2201/96 ⁽¹⁾.

Article 18

Communication on quantities exported

Each Member State shall notify to the Commission:

1. not later than the end of each calendar month in respect of the preceding calendar month, the quantities of white sugar referred to in Article 17(b) exported in accordance with Article 8(4) and (5) of Regulation (EC) No 1291/2000;
2. for each calendar month, and not later than the end of the third calendar month following the calendar month in question:
 - (a) the quantities with the corresponding amounts of export refunds of sugar and syrup, expressed as white sugar, referred to in Article 5(1) fourth indent of Regulation (EC) No 1291/2000 exported without further processing and without an export licence;
 - (b) the quantities of sugar covered by quotas exported as white sugar or in the form of processed products, expressed as white sugar, for which an export licence has been issued for the implementation of Community and national food aid under international conventions or other complementary programmes and for the implementation of other Community measures for the free supply of food;

⁽¹⁾ OJ L 297, 21.11.1996, p. 29.

- (c) in the case of exports referred to in the second paragraph of Article 4 of Regulation (EC) No 800/1999, the quantities of sugar and sucrose syrups, expressed as white sugar, and of isoglucose, expressed as dry matter, exported without further processing, together with the amounts of the corresponding refunds;
- (d) the quantities, with the corresponding amounts of export refunds fixed pursuant to Article 33(2)(a) of Regulation (EC) No 318/2006, of white sugar, the quantities of raw sugar and sucrose syrup, expressed as white sugar, and the quantities of isoglucose, expressed as dry matter, exported in the form of the products referred to in Annex II to Council Regulation (EC) No 1255/1999 ⁽¹⁾ and in the form of the products referred to in Annex II to Commission Regulation (EC) No 1043/2005 ⁽²⁾;
- (e) in the case of exports referred to in Article 17(c) and in point (d) of this Article, the quantities exported without refund.

The notifications referred to in points (d) and (e) shall be supplied separately to the Commission for each Regulation applicable to the processed product in question.

Article 19

Communication on import licences

Each Member State shall notify to the Commission:

1. each month, in respect of the preceding month, the quantities of *tel quel* white sugar and raw sugar other than preferential sugar, or sugar syrups, of isoglucose and inulin syrup for which an import licence has actually been issued;
2. each week in respect of the previous week, the quantities of white sugar and *tel quel* raw sugar for which an import or export licence has been issued pursuant to Article 13;
3. for each quarter and, separately not later than the end of the second calendar month following the quarter in question, the quantities of sugar imported from third countries and exported as compensating products under the inward processing arrangements referred to in Article 116 of Regulation (EEC) No 2913/92.

Article 20

Ad hoc communication on export licences with refund

Upon request of the Commission and for the time-period indicated, Member States shall immediately start notifying on a daily basis to the Commission:

- (a) for quantities exceeding 10 tonnes, all applications for export licences for products eligible for periodic refund;
- (b) the quantities affected by measures taken pursuant to Article 9(1).

Article 21

Means of communication

The communication of Member States provided for in this Chapter shall be made by electronic means using the forms made available to the Member States by the Commission.

CHAPTER VII

MANAGEMENT OF IMPORTS

SECTION 1

Calculating cif prices for white sugar and raw sugar

Article 22

Determination of cif prices

The Commission shall determine the cif prices for white sugar and raw sugar on the basis of the most favourable purchasing opportunities on the world market. Those prices shall be calculated in accordance with Articles 23 to 26.

Article 23

Information to be taken into account

When the most favourable purchasing opportunities on the world market are being established, account shall be taken of all information available to the Commission either directly or through the competent agencies of the Member States relating to:

- (a) offers on the world market;
- (b) quotations on exchanges which are important to the international sugar trade;
- (c) prices recorded on important markets in third countries;
- (d) sales concluded in international trade.

Article 24

Information to be disregarded

When the most favourable purchasing opportunities are being established, information shall be disregarded:

- (a) if the goods are not of sound and fair marketable quality, or

⁽¹⁾ OJ L 160, 26.6.1999, p. 48.

⁽²⁾ OJ L 172, 5.7.2005, p. 24.

- (b) if the possibility of obtaining them at the price indicated in the offer relates only to a small quantity which is not representative of the market, or
- (c) if the general trend of prices or the information available to the Commission leads the latter to assume that the price indicated in the offer is not representative of actual market trends.

Article 25

Adjustment to port of Rotterdam

1. Prices which are not valid for delivery in bulk cif Rotterdam shall be adjusted.

When the adjustment is made, account shall be taken in particular of the difference in the cost of transporting the goods between the port of shipment and the port of destination and between the port of shipment and Rotterdam.

2. If the price relates to goods in bags it shall be reduced by 0,88 EUR per 100 kilograms.

Article 26

Adjustment to standard quality

1. When prices which relate to qualities other than the standard quality are being adjusted:

- (a) the increases or reductions fixed in accordance with Article 18 of Regulation (EC) No 318/2006 shall be applied to white sugar;
- (b) the corrective factors obtained by dividing 92 by the percentage yield of the sugar to which the price relates shall be applied to raw sugar.

2. Yield shall be calculated in accordance with the method described in Point III (3) of Annex I to Regulation (EC) No 318/2006.

SECTION 2

Determination of the standard quality and calculation of the cif price for molasses

Article 27

Standard quality of molasses

The standard quality molasses shall:

- (a) be of sound and fair marketable quality;
- (b) have a total sugar content of 48 %.

Article 28

Determination of cif prices

The Commission shall determine the cif prices for molasses on the basis of the most favourable purchasing opportunities on

the world market. Those prices shall be calculated in accordance with Articles 29 to 33.

Article 29

Information to be taken into account

When the most favourable purchasing opportunities on the world market are being established, account shall be taken of all information relating to:

- (a) offers on the world market;
- (b) prices recorded on important markets in third countries;
- (c) sales concluded in international trade, which are available to the Commission either directly or through the competent agencies of the Member States.

Article 30

Information to be disregarded

When the most favourable purchasing opportunities on the world market are being established, information shall be disregarded:

- (a) if the goods are not of sound and fair marketable quality, or
- (b) if the possibility of obtaining them at the price indicated in the offer relates only to a small quantity which is not representative of the market, or
- (c) if the general trend of prices or the information available to the Commission leads the latter to assume that the price indicated in the offer is not representative of actual market trends.

Article 31

Adjustments to port of Amsterdam

Prices which are not valid for delivery in bulk cif Amsterdam shall be adjusted.

When the adjustment is made, account shall be taken in particular of the difference in the cost of transporting the goods between the port of shipment and the port of destination and between the port of shipment and Amsterdam.

Article 32

Adjustments to the standard quality

Prices determined when the most favourable purchasing opportunities are being established and which do not relate to the standard quality shall be:

- (a) increased by one forty-eighth for each percentage point of total sugar content where the sugar content of the molasses concerned is less than 48 %;

- (b) reduced by one forty-eighth for each percentage point of total sugar content where the sugar content of the molasses concerned is more than 48 %.

Article 33

Average price

When the most favourable purchasing opportunities on the world market are being established, an average of several prices may be taken as a basis, provided this average can be regarded as being representative of actual market trends.

SECTION 3

Additional import duty

Article 34

Additional duty for molasses

1. The additional import duties referred to in Article 27(1) of Regulation (EC) No 318/2006 shall be applied to molasses falling within CN codes 1703 10 00 and 1703 90 000.

2. For the purposes of this Regulation, representative prices for molasses on the world market or on the Community import market as referred to Article 27(2) of Regulation (EC) No 318/2006 shall mean the cif prices for those products determined by the Commission in accordance with Section 2, hereinafter referred to as 'molasses representative prices'.

Those prices shall be fixed for each marketing year in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006. The Commission may amend them during that period where the information available to it indicates a change in the representative prices previously fixed of at least EUR 0,5 per 100 kilograms.

3. Member States shall provide the Commission by the 15th of each month with the available information referred to in Article 29.

Article 35

Trigger prices for molasses

For 100 kilograms of molasses of the standard quality referred to in Article 27 of this Regulation, the trigger price referred to in Article 27(2) of Regulation (EC) No 318/2006 shall be equivalent to:

- (a) EUR 7,90 for molasses falling within CN code 1703 10 00;
- (b) EUR 8,20 for molasses falling within CN code 1703 90 00.

Article 36

Additional duty for sugar products

1. The additional import duties referred to in Article 27(1) of Regulation (EC) No 318/2006 shall be applied to products

falling within CN codes 1701 11 10, 1701 11 90, 1701 12 10, 1701 12 90, 1701 91 00, 1701 99 10, 1701 99 90 and 1702 90 99.

2. For the purposes of this Regulation, representative prices for white sugar and raw sugar on the world market or on the Community import market as referred to in Article 27(2) of Regulation (EC) No 318/2006 shall mean the cif prices for those products established under Section 1, hereinafter referred to as 'sugar representative prices'.

Those prices shall be fixed for each marketing year in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006. The Commission may amend them during that period if the fluctuation in the elements of the calculation produces a rise or fall of EUR 1,20 per 100 kilograms or more in relation to the sugar representative prices fixed previously.

3. The sugar representative price for products falling within CN code 1702 90 99 shall be the representative price fixed for white sugar applied per 1 % of sucrose content per 100 kilograms net of the product in question.

Article 37

Trigger prices for sugar products

For 100 kilograms of net product, the trigger price referred to in Article 27(2) of Regulation (EC) No 318/2006 shall be equivalent to:

- (a) EUR 53,10 for white sugar falling within CN codes 1701 99 10 and 1701 99 90 of the standard quality referred to in Point II of Annex I to Regulation (EC) No 318/2006;
- (b) EUR 64,7 for sugar falling within CN code 1701 91 00;
- (c) EUR 54,10 for raw beet sugar falling within CN code 1701 12 90 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (d) EUR 41,30 for raw beet sugar falling within CN code 1701 12 10 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (e) EUR 55,20 for raw cane sugar falling within CN code 1701 11 90 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (f) EUR 41,80 for raw cane sugar falling within CN code 1701 11 10 of the standard quality referred to in Point III of Annex I to Regulation (EC) No 318/2006;
- (g) EUR 1,184 for the products falling within CN code 1702 90 99 per 1 % of sucrose content.

*Article 38***Proofs**

1. The amount of the additional import duties for each of the types of molasses referred to in Article 34(1) and sugar products referred to in Article 36(1) shall be established on the basis of the cif import price of the consignment in question in accordance with Article 39.

In the case of molasses the cif import price of the consignment in question shall be converted into the price of molasses of the standard quality by adjustment as referred to in Article 32.

In the case of white or raw sugar the cif import price of the consignment in question shall be converted into the price of sugar of the standard quality as defined, respectively, in Points II and III of Annex I to Regulation (EC) No 318/2006, or the equivalent price for the product falling within CN code 1702 90 99, as the case may be.

2. When the cif import price per 100 kilograms of a consignment is higher than the applicable molasses representative price referred to in Article 34(2) or sugar representative price referred to in Article 36(2), the importer shall present to the competent authorities of the importing Member State at least the following proofs:

- (a) the purchasing contract, or any other equivalent document;
- (b) the insurance contract;
- (c) the invoice;
- (d) the certificate of origin (where applicable);
- (e) the transport contract;
- (f) in the case of sea transport, the bill of lading.

For the verification of the cif import price of the consignment in question the authorities of the importing Member State may require any other information and documents they deem necessary.

3. In the case referred to in paragraph 2, the importer shall lodge the security referred to in Article 248(1) of Regulation (EEC) No 2454/93, equal to the difference between the amount of additional import duty calculated on the basis of the representative price applicable to the product in question and the amount of additional import duty calculated on the basis of cif import price of the consignment in question.

4. The security lodged shall be released to the extent that proof of the conditions of disposal is provided to the satisfaction of the competent authorities. Otherwise, the security shall be forfeit by way of payment of the additional import duties.

5. If on verification the competent authorities establish that the requirements of this Article have not been met, they shall recover the duty due in accordance with Article 220 of Regulation (EEC) No 2913/92. The amount of the duty to be recovered

or remaining to be recovered shall include interest from the date the goods were released for free circulation up to the date of recovery. The interest rate applied shall be that in force for recovery operations under national law.

*Article 39***Calculation of the additional import duty**

If the difference between the trigger price in question referred to in Article 34 for molasses or Article 36 for sugar products and the cif import price of the consignment in question:

- (a) is 10 % or less of the trigger price, the additional duty shall be zero;
- (b) is more than 10 % but less than or equal to 40 % of the trigger price, the additional duty shall be 30 % of the amount over and above 10 %;
- (c) is more than 40 % but less than or equal to 60 % of the trigger price, the additional duty shall be 50 % of the amount over and above 40 %, to which shall be added the additional duty referred to in point (b);
- (d) is more than 60 % but less than or equal to 75 % of the trigger price, the additional duty shall be 70 % of the amount over and above 60 %, to which shall be added the additional duties referred to in points (b) and (c);
- (e) is more than 75 % of the trigger price, the additional duty shall be 90 % of the amount over and above 75 %, to which shall be added the additional duties referred to in points (b), (c) and (d).

*SECTION 4****Suspension or reduction of import duties for molasses****Article 40***Suspension of the application of the import duties for molasses**

Where the molasses representative price referred to in Article 34(2) plus the import duty applicable to cane molasses falling within CN code 1703 10 00, or to beet molasses falling within CN code 1703 90 00, exceed, for the product in question, 8,21 EUR/100 kg, the import duties shall be suspended and replaced by the amount of the difference found by the Commission. This amount shall be fixed at the same time as the representative prices referred to in Article 34(2).

However, where there is a risk that suspension of import duties may have adverse effects on the Community market in molasses, provision may be made in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006 for not applying that suspension for a specific period.

Article 41

Preferential import of molasses

1. The total import duty applicable to cane molasses falling within CN code 1703 10 00, or to beet molasses falling within CN code 1703 90 00 originating in the African, Caribbean and Pacific (ACP) states, shall be reduced to zero up to a quota limit of 600 000 tonnes per marketing year. However, this quota will amount to 750 000 tonnes in the 2006/2007 marketing year.

2. For the purposes of this Article, the concept of 'originating product' and the administrative cooperation methods shall be those laid down in Protocol No 1 annexed to the Cotonou Agreement.

3. The tariff quota referred to in the first paragraph shall be managed by the Commission in accordance with Articles 308a, 308b and 308 c of Regulation (EEC) No 2454/93.

SECTION 5

Calculation of the sucrose content of raw sugar and certain syrups

Article 42

Calculating methods

1. If the yield of imported raw sugar as determined in accordance with Point III of Annex I to Regulation (EC) No 318/2006 differs from the yield fixed for the standard quality, the customs tariff duty for products falling within CN codes 1701 11 10 and 1701 12 10, and the additional duty for products falling within CN codes 1701 11 10, 1701 11 90, 1701 12 10 and 1701 12 90 to be levied per 100 kilograms of the said raw sugar shall be calculated by multiplying the corresponding duty fixed for raw sugar of the standard quality by a correcting coefficient. The correcting coefficient shall be obtained by dividing the percentage of the yield of the imported raw sugar by 92.

2. For the products referred to in Article 1(1)(c) of Regulation (EC) No 318/2006, the sucrose content, including other sugars expressed as sucrose, shall be determined by the application of the Lane and Eynon method (copper reduction method) to the solution inverted according to Clerget-Herzfeld. The total

sugar content thus determined shall be expressed as sucrose by multiplying by 0,95.

However, the sucrose content, including other sugars expressed as sucrose, of products containing less than 85 % sucrose or other sugars expressed as sucrose, and invert sugar expressed as sucrose shall be determined by ascertaining the dry matter content. The dry matter content shall be determined according to the specific gravity of the solution diluted in a proportion of 1 to 1 by weight and, for solid products, by drying. The dry matter content shall be expressed as sucrose by multiplying by the coefficient 1.

3. For the products referred to in Article 1(1)(d) and (g) of Regulation (EC) No 318/2006, the dry matter content shall be determined in accordance with the second subparagraph of paragraph 2 of this Article.

4. For the products referred to in Article 1(1)(e) of Regulation (EC) No 318/2006, the conversion into sucrose equivalent shall be obtained by multiplying the dry matter determined in accordance with the second subparagraph of paragraph 2 of this Article by the coefficient 1,9.

CHAPTER VIII

REPEAL AND FINAL PROVISION

Article 43

Repeal

Regulation (EEC) No 784/68, Regulation (EEC) No 785/68, Regulation (EC) No 1422/95, Regulation (EC) No 1423/95, Regulation (EC) No 1464/95 and Regulation (EC) No 2135/95 are hereby repealed.

Regulation (EC) No 1464/95 shall however remain applicable to licences issued under its provisions before 1 July 2006.

Article 44

Entry into force

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

It shall apply from 1 July 2006.

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

Done at Brussels, 30 June 2006.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX I

A. Indication referred to in Article 6(2):

- *in Spanish*: «Reglamento (CE) n° 951/2006 (DO L 178 de 1.7.2006, p. 24), plazo para la presentación de ofertas:...»,
- *in Czech*: „Nařízení (ES) č. 951/2006 (Úř. věst. L 178, 1.7.2006, s. 24), lhůta pro předložení nabídek vyprší:...“
- *in Danish*: »Forordning (EF) nr. 951/2006 (EUT L 178 af 1.7.2006, s. 24), frist for indgivelse af tilbud:...«
- *in German*: „Verordnung (EG) Nr. 951/2006 (ABl. L 178 vom 1.7.2006, S. 24), Ablauf der Angebotsfrist am:...“
- *in Estonian*: “Määrus (EÜ) nr 951/2006 (ELT L 178, 1.7.2006, lk 24), pakkumiste esitamise tähtaeg:...”
- *in Greek*: «Κανονισμός (ΕΚ) αριθ. 951/2006 (ΕΕ L 178 της 1.7.2006, σ. 24), προθεσμία για την υποβολή προσφορών:...»
- *in English*: ‘Regulation (EC) No 951/2006 (OJ L 178, 1.7.2006, p. 24), time limit for submission of tenders:...’
- *in French*: «Règlement (CE) n° 951/2006 (JO L 178 du 1.7.2006, p. 24), délai de présentation des offres:...»
- *in Italian*: «Regolamento (CE) n. 951/2006 (GU L 178 del 1.7.2006, pag. 24), termine per la presentazione delle offerte:...»
- *in Latvian*: “Regula (EK) Nr. 951/2006 (OV L 178, 1.7.2006., 24. lpp.), piedāvājumu iesniegšanas termiņš:...”
- *in Lithuanian*: „Reglamentas (EB) Nr. 951/2006 (OL L 178, 2006 7 1, p. 24), galutinis paraiškų pateikimo terminas:...“
- *in Hungarian*: „951/2006/EK rendelet (HL L 178, 2006.7.1., 24. o.), a pályázatok benyújtásának határideje:...”
- *in Dutch*: „Verordening (EG) nr. 951/2006 (PB L 178 van 1.7.2006, p. 24), termijn voor het indienen van de aanbiedingen:...”
- *in Polish*: „Rozporządzenie (WE) nr 951/2006 (Dz.U. L 178 z 1.7.2006, str. 24), termin składania ofert:...”
- *in Portuguese*: «Regulamento (CE) n.º 951/2006 (JO L 178 de 1.7.2006, p. 24), prazo para apresentação de propostas:...»
- *in Slovak*: „Nariadenie (ES) č. 951/2006 (Ú. v. EÚ L 178, 1.7.2006, s. 24), lehota na predkladanie ponúk:...“
- *in Slovene*: „Uredba (ES) št. 951/2006 (UL L 178, 1.7.2006, str. 24), rok za oddajo predlogov:...“
- *in Finnish*: ”Asetus (EY) N:o 951/2006 (EUVL L 178, 1.7.2006, s. 24), tarjousten tekemiselle asetettu määräaika päättyy:...”
- *in Swedish*: ”Förordning (EG) nr 951/2006 (EUT L 178, 1.7.2006, s. 24), tidsgräns för inlämnande av anbudsinfordran:...”

B. Indication referred to in Article 6(3):

- *in Spanish*: «Tasa de la restitución aplicable: ...»,
- *in Czech*: „sazba použitelné náhrady“
- *in Danish*: »Restitutionssats«
- *in German*: „Anwendbarer Erstattungssatz“
- *in Estonian*: “Kohaldatav toetuse määr”
- *in Greek*: «Ύψος της ισχύουσας επιστροφής»
- *in English*: ‘rate of applicable refund’
- *in French*: «Taux de la restitution applicable»
- *in Italian*: «Tasso della restituzione applicabile: ...»
- *in Latvian*: “Piemērojamā eksporta kompensācijas likme”
- *in Lithuanian*: „Taikoma grąžinamosios išmokos norma“
- *in Hungarian*: „Alkalmazandó visszatérítés mértéke: ...”
- *in Dutch*: „Toe te passen restitutiebedrag: ...”
- *in Polish*: „stawka stosowanej refundacji”
- *in Portuguese*: «Taxa da restituição aplicável: ...»
- *in Slovak*: „výška uplatniteľnej náhrady“
- *in Slovene*: „višina nadomestila“
- *in Finnish*: ”Tuetta vietävä [sokeri] tai [isoglukoosi] tai [inuliinisiirappi], jota ei pidetä kiintiön ulkopuolisena”.
- *in Swedish*: ”Exportbidragssatsen: ...”

C. Indications referred to in Article 7:

- *in Spanish*: «[Azúcar] o [Isoglucosa] o [Jarabe de inulina] no considerado “al margen de cuota” para la exportación sin restitución»,
- *in Czech*: „(Cukr) nebo (Isoglukosa) nebo (Inulinový sirup), (který/která) se nepovažuje za produkt „mimo rámeček kvót“, pro vývoz bez náhrady.“
- *in Danish*: »[Sukker] eller [Isoglucose] eller [Inulinsirup], der ikke anses for at være »uden for kvote« til eksport uden restitution»
- *in German*: „[Nicht als ‚Nichtquotenerzeugung‘ geltender Zucker]/[Nicht als ‚Nichtquotenerzeugung‘ geltende Isoglukose]/[Nicht als ‚Nichtquotenerzeugung‘ geltender Inulinsirup] für die Ausfuhr ohne Erstattung“
- *in Estonian*: “Kvoodivälisena mittekäsitatava [suhkru] või [isoglükooosi] või [inuliinisiirupi] eksportimiseks ilma toetuseta.”
- *in Greek*: «[Ζάχαρη] ή [Ισογλυκόζη] ή [Σιρόπι ινουλίνης] που δεν θεωρείται “εκτός ποσόστωσης” προς εξαγωγή χωρίς επιστροφή.»
- *in English*: ‘(Sugar) or (Isoglucose) or (Inulin syrup) not considered as “out-of-quota” for export without refund.’
- *in French*: «[Sucre] ou [isoglucose] ou [sirop d’inuline] non considéré “hors quota” pour les exportations sans restitution.»
- *in Italian*: «[Zucchero] o [isoglucosio] o [sciroppo di inulina] non considerato “fuori quota” per le esportazioni senza restituzione»
- *in Latvian*: “(Cukurs) vai [izoglikoze] vai [inulīna sīrups], kas nav uzskatāms par “ārpuskvotu” produkciju eksportam bez kompensācijas.”
- *in Lithuanian*: „Virškvotiniu nelaikomas (cukrus) ar (izogliukozė) ar (inulino sirupas) eksportui be grąžinamosios išmokos.“
- *in Hungarian*: „A [cukrot] vagy az [izoglikózt] vagy az [inulinszirupot] nem tekintik »kvótán felülinek« a visszatérítés nélküli kivitel tekintetében.”
- *in Dutch*: „[Suiker] of [Isoglucose] of [Inulinestroop] die niet als „buiten het quotum geproduceerd” wordt beschouwd, bestemd voor uitvoer zonder restitutie.”
- *in Polish*: „[Cukier] lub [Izoglukoza] lub [Syrop inulinowy] niezaliczany/-a do produktów »pozakwotowych«, przeznaczony/-a na wywóz bez refundacji.”
- *in Portuguese*: «[Açúcar] ou [Isoglucose] ou [Xarope de inulina] não considerado(a) “extra-quota” para exportação sem restituição.»
- *in Slovak*: „[Cukor] alebo [izoglukóza] alebo [inulínový sirup], ktorý sa nepovažuje za „nad rámec kvóty” na vývoz bez náhrady.“
- *in Slovene*: „[Sladkor] ali [izoglukozna] ali [inulinski sirup] se ne štejejo kot „izven kvote” za izvoz brez nadomestila.“
- *in Finnish*: ”Tuetta vietävä [sokeri] tai [isoglukoosi] tai [inuliinisiirappi], jota ei pidetä kiintiön ulkopuolisena”.
- *in Swedish*: ”[Socker] eller [isoglukos] eller [inulinsirap] som inte anses vara ’utomkvotsprodukter’ för export utan bidrag.”

D. Indication referred to in Article 14(3):

- *in Spanish*: «EX/IM, artículo 116 del Reglamento (CEE) n° 2913/92 — certificado válido en ... (Estado miembro de emisión).»,
- *in Czech*: „EX/IM, článek 116 nařízení (EHS) č. 2913/92 — licence platná v ... (vydávající členský stát)“
- *in Danish*: »EX/IM, artikel 116 i forordning (EØF) nr. 2913/92 — licens gyldig i ... (udstedende medlemsstat)«
- *in German*: „EX/IM, Artikel 116 der Verordnung (EWG) Nr. 2913/92 — Lizenz gültig in ... (erteilender Mitgliedstaat)“
- *in Estonian*: “EX/IM, määruse (EMÜ) nr 2913/92 artikkel 116 — litsents kehtib ... (väljaandev liikmesriik).”
- *in Greek*: «EX/IM, άρθρο 116 του κανονισμού (ΕΟΚ) αριθ. 2913/92 — πιστοποιητικό που ισχύει στ ... (κράτος μέλος έκδοσης).»
- *in English*: ‘EX/IM, Article 116 of Regulation (EEC) No 2913/92 — licence valid in ... (issuing Member State),’
- *in French*: «EX/IM, article 116 du règlement (CEE) n° 2913/92 — certificat valable au/en (État membre d’émission)»
- *in Italian*: «EX/IM, articolo 116 del regolamento (CEE) n. 2913/92 — titolo valido in ... (Stato membro di rilascio)»

- *in Latvian*: "EX/IM, Regulas (EEK) Nr. 2913/92 116. pants — licence ir derīga ... (izsniedzēja dalībvalsts)"
 - *in Lithuanian*: „EX/IM, Reglamentas (EEB) Nr. 2913/92 116 straipsnis — licencija galioja ... (išduodanti valstybė narė)“
 - *in Hungarian*: „EX/IM, a 2913/92/EGK rendelet 116. cikke — az engedély ...-ban/-ben (kibocsátó tagállam) érvényes.”
 - *in Dutch*: „EX/IM, artikel 116 van Verordening (EEG) nr. 2913/92 — certificaat geldig in ... (lidstaat van afgifte)”
 - *in Polish*: „EX/IM, art. 116 rozporządzenia (EWG) nr 2913/92 — pozwolenie ważne w (państwo członkowskie wydające pozwolenie).”
 - *in Portuguese*: «EX/IM, Artigo 116.º do Regulamento (CEE) n.º 2913/92 — certificado eficaz em ... (Estado-Membro de emissão).»
 - *in Slovak*: „vývoz/dovoz, článok 116 nariadenia (EHS) č. 2913/92 — licencia platná v ... (vydávajúci členský štát)“
 - *in Slovene*: „IZ/UV, člen 116 Uredbe (EGS) št. 2913/92 — dovoljenje veljavno v ... (država članica izdajateljica).“
 - *in Finnish*: "EX/IM, asetuksen (ETY) N:o 2913/92 116 artikla — Todistus on voimassa ... (myöntäjätasenvaltio),”
 - *in Swedish*: "EX/IM, artikel 116 i förordning (EEG) nr 2913/92 — licens giltig i ... (utfärdande medlemsstat),”
-

COMMISSION REGULATION (EC) No 952/2006**of 29 June 2006****laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾, and in particular Article 40 thereof,

Whereas:

- (1) The application of the quota system in the sugar sector requires a precise definition of an undertaking's production of sugar, isoglucose or inulin syrup. The possibility of allocating part of the production of one undertaking to another undertaking which has had sugar produced under contract should be limited to certain specific cases.
- (2) Under Article 17 of Regulation (EC) No 318/2006, Member States grant approval, on request, to undertakings producing sugar, isoglucose or inulin syrup or to undertakings that process these products into a product included in the list referred to in Article 13(2) of that Regulation. The content of the application for approval which sugar, isoglucose and inulin syrup producers and refiners must submit to the competent authorities of the Member States should be specified. The commitments that the undertakings must make in return for approval should be laid down, in particular the obligation to keep an up-to-date record of the quantities of raw materials entering the undertaking, being processed in it and leaving it in the form of an end product.
- (3) It is necessary to lay down Member States' obligations as regards checks on approved undertakings, and to define a sufficiently deterrent system of penalties.
- (4) Article 4 of Regulation (EC) No 318/2006 provides for an information system on sugar prices. Under Article 17 of that Regulation, approved undertakings are required to provide information on the quantities of white sugar sold and corresponding prices and conditions. The frequency and content of the information on prices that sugar manufacturers and refiners must draw up for transmission to the Commission should be laid down. To have an indication of the short-term outlook, it would be useful for undertakings to draw up and transmit the forecast average selling prices for the following three months also. Approved undertakings which use sugar for processing into one of the products listed in Article 13(2) of Regulation (EC) No 318/2006

must also draw up, for transmission to the Commission, the price of the sugar purchased, at the same intervals and in the same format as those laid down for sugar producers.

- (5) To ensure publication of price levels in accordance with Article 4 of Regulation (EC) No 318/2006 while guaranteeing the confidentiality of data, it should be laid down that the Commission must inform the Management Committee for Sugar twice a year of the average prices of white sugar sold on the Community market in the previous half-year, broken down into quota sugar and non-quota sugar.
- (6) A report on the operation of the system for recording and notifying market prices provided for in this Regulation is to be drawn up in order to propose improvements considered relevant and a computerised system for the transmission of price data. Pending these improvements, on a transitional basis for 2006 and 2007, the prices drawn up by the undertakings must be sent directly to the Commission for the purposes of informing the Management Committee for Sugar.
- (7) Where Article 14 or 19 of Regulation (EC) No 318/2006 applies, manufacturers are to carry forward part of their production to the following marketing year, to be counted against the production of that year. Consequently, for that marketing year, delivery contracts at the minimum price for beet need only be concluded by sugar manufacturers in respect of the quantity of sugar within their basic quota which they have not yet produced.
- (8) To ensure the proper working of the quota system the terms 'pre-sowing' and 'minimum price' as used in Article 6(5) of Regulation (EC) No 318/2006 must be defined. The specific agricultural and climatic conditions for growing beet in certain regions of Italy should be taken into account by fixing a different final date for sowing.
- (9) Under Article 5(3) of Regulation (EC) No 318/2006, the minimum price is adjusted by price increases or reductions to allow for deviations in the quality of the beet from the standard quality. The quality, and hence the value, of sugar beet largely depends on sugar content. The most appropriate method of establishing the value of beet of a quality differing from the standard quality is to establish a scale of price increases and reductions expressed as a percentage of the minimum price.

⁽¹⁾ OJ L 58, 28.2.2006, p. 1.

- (10) Article 8 of Regulation (EC) No 318/2006 provides for the allocation of additional sugar quotas. This allocation, which aims to facilitate the transition from the previous quota system to the present system, must be confined to undertakings which were allocated a quota in 2005/06. Moreover, the terms on which the allocation is possible from the 2006/07 marketing year onwards should be laid down.
- (11) Article 9(2) of Regulation (EC) No 318/2006 provides for the allocation of supplementary isoglucose quotas. The Member States concerned allocate these quotas to undertakings, in proportion to the isoglucose quotas that have been allocated to them, in a manner which avoids any form of discrimination.. The deadline for payment of the one-off amount provided for in Article 9(3) of that Regulation should be laid down.
- (12) Point 5 of Article 2 of Regulation (EC) No 318/2006 defines the production of quota sugar as the quantity of sugar production attributed to a specific marketing year under the quota of the undertaking concerned, and point 9 of Article 2 thereof defines quota beet as sugar beet processed into quota sugar. It is therefore necessary to lay down a rule on the allocation of sugar production to a specific marketing year, while leaving Member States a margin of flexibility for the specific cases of production of sugar from autumn beet and production of cane sugar.
- (13) To ensure the proper management of the quota system, determine the monthly consumption of sugar and draw up supply balances, provision should be made for communications between approved undertakings and the Member States, on the one hand, and the Member States and the Commission on the other, covering stocks, the level of production and areas sown.
- (14) Article 18(2) of Regulation (EC) No 318/2006 provides for intervention measures by buying in sugar. The implementation of Community intervention measures requires sugar to be taken over by the intervention agencies at a specified place. Accordingly, it should be laid down that only sugar held in an approved place of storage when the offer is made may be taken over.
- (15) To permit access to intervention in areas where it is particularly needed due to the scale of production, the maximum quantity fixed in Article 18(2) of Regulation (EC) No 318/2006 must initially be allocated between producer Member States on the basis of their sugar production quotas. It should be possible to adapt this allocation before each new marketing year, to take into account changes made in the allocation of quotas by Member States and, in the course of each marketing year, to reallocate any unused quantities.
- (16) As regards the conditions for granting or withdrawing approval of places of storage, account should be taken of the requirements for keeping sugar in good condition and easily accessible for removal, and the capacity for removal from storage.
- (17) Sugar with characteristics that will make it difficult to dispose of later and likely to deteriorate in storage should not be accepted for intervention. The minimum quality required should be laid down. It should also be laid down that a storage contract, which is a condition for the buying-in of sugar to intervention, must be concluded between the intervention agency and the seller.
- (18) To facilitate the administration of the intervention arrangements, sugar should be offered in lots. A lot, in particular its quantity, should therefore be defined.
- (19) The intervention agency must have all the facts needed to determine whether the offer meets all the requirements. To that end, the party making the offer must supply it with all the necessary information.
- (20) Under Article 18(2) of Regulation (EC) No 318/2006, the buying-in price is adjusted if the quality of the sugar differs from the standard quality. Scales of price increases and reductions should therefore be laid down, taking account of the quality of the sugar offered and applicable to the buying-in price. These scales and the resulting price increases and reductions may be determined on the basis of the objective data generally used in commercial transactions.
- (21) Sugar held by intervention agencies must be sold without discrimination between Community buyers and on the most economic terms possible. In general, these objectives can be attained using the tendering system. To prevent sugar being disposed of when market conditions are unfavourable, invitations to tender should be subject to prior authorisation. It may be preferable in certain circumstances to make use of procedures other than tendering.

- (22) To ensure that all interested parties in the Community receive equal treatment, invitations to tender issued by the intervention agencies must conform to uniform rules. In this connection, it is necessary to ensure that the sugar is actually put to the intended use.
- (23) The criteria used to determine the grade of the white sugar and the yield of the raw sugar sold should be the same as those applied when sugar is bought in by intervention agencies. Equal treatment for all interested parties can be ensured only by introducing uniform and precisely defined provisions for adjusting the selling price or the export refund, as the case may be, and correcting export licences where the sugar is found to be of a quality other than that indicated in the invitation to tender.
- (24) In the interests of clarity, Commission Regulations (EC) No 1261/2001 of 27 June 2001 laying down detailed rules for the application of Council Regulation (EC) No 1260/2001 as regards delivery contracts for beet and the price increases and reductions applicable to the price of beet ⁽¹⁾, (EC) No 1262/2001 of 27 June 2001 laying down detailed rules for implementing Council Regulation (EC) No 1260/2001 as regards the buying in and sale of sugar by intervention agencies ⁽²⁾ and (EC) No 314/2002 of 20 February 2002 laying down detailed rules for the application of the quota system in the sugar sector ⁽³⁾ should be repealed and replaced by a new Regulation.
- (25) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

CHAPTER I

INTRODUCTORY PROVISIONS

Article 1

Scope

This Regulation lays down detailed rules for the application of Regulation (EC) No 318/2006, as regards in particular the determination of production, approval of manufacturers and refiners, the price and quota system, and the conditions for buying sugar into intervention and selling sugar from intervention.

⁽¹⁾ OJ L 178 30.6.2001, p. 46.

⁽²⁾ OJ L 178, 30.6.2001, p. 48. Regulation as last amended by Regulation (EC) No 218/2006 (OJ L 38, 9.2.2006, p. 19).

⁽³⁾ OJ L 50, 21.1.2002, p. 40. Regulation as last amended by Regulation (EC) No 493/2006 (OJ L 89, 28.3.2006, p. 11).

Article 2

Definitions

For the purpose of this Regulation:

- (a) 'raw material' means beet, cane, chicory, cereals, sugar for refining or any other intermediate form of these products intended for processing into an end product;
- (b) 'end product' means sugar, inulin syrup or isoglucose;
- (c) 'manufacturer' means an undertaking producing end products, with the exception of refiners as defined in point 13 of Article 2 of Regulation (EC) No 318/2006;
- (d) 'place of storage' means a silo or warehouse.

CHAPTER II

ESTABLISHING PRODUCTION

Article 3

Sugar production

1. For the purposes of Title II of Regulation (EC) No 318/2006, 'sugar production' means the total quantity, expressed as white sugar, of:

- (a) white sugar;
- (b) raw sugar;
- (c) invert sugar;
- (d) syrups belonging to one of the following categories, hereinafter called 'syrups':
 - (i) sucrose or invert sugar syrups which are at least 70 % pure and are produced from sugar beet,
 - (ii) sucrose or invert sugar syrups which are at least 75 % pure and are produced from sugar cane.

2. Sugar production shall not include:

- (a) quantities of white sugar produced from raw sugar or syrups which were not produced in the undertaking which manufactured the white sugar;
- (b) quantities of white sugar produced from raw sugar, syrups or sugar sweepings which were not produced during the marketing year in which the white sugar was manufactured;
- (c) quantities of raw sugar produced from syrups which were not produced in the undertaking which manufactured the raw sugar;
- (d) quantities of raw sugar produced from syrups which were not produced during the marketing year in which the raw sugar was manufactured;

- (e) quantities of raw sugar processed into white sugar during the marketing year in question by the undertaking which produced them;
- (f) quantities of syrups processed into sugar or invert sugar during the marketing year in question by the undertaking which produced them;
- (g) quantities of sugar, invert sugar and syrups produced under inward-processing arrangements;
- (h) quantities of invert sugar produced from syrups which were not produced by the undertaking which manufactured the invert sugar;
- (i) quantities of invert sugar produced from syrups which were not produced during the marketing year in which the invert sugar was manufactured.

3. Sugar production shall be expressed in terms of white sugar in the following way:

- (a) in the case of white sugar, disregarding differences in quality;
- (b) in the case of raw sugar, on the basis of yield determined in accordance with point III of Annex I to Regulation (EC) No 318/2006;
- (c) in the case of invert sugar, by multiplying production of invert sugar by the coefficient 1;
- (d) in the case of syrups considered as intermediate products, on the basis of extractable sugar content determined in accordance with paragraph 5 of this Article;
- (e) in the case of syrups which are not considered as intermediate products, on the basis of sugar content, expressed as sucrose in accordance with Article 3(2) of Commission Regulation (EC) No 2135/95 ⁽¹⁾.

4. Sugar sweepings from a previous sugar year shall be expressed as white sugar in proportion to the sucrose content.

5. Purity of syrups shall be calculated by dividing the total sugar content by the dry matter content.

The extractable sugar content shall be calculated by subtracting the difference between the dry matter content and the degree of polarisation of that syrup, multiplied by 1,70, from the degree of polarisation of the syrup in question. Dry matter content shall be determined by areometry or refractometry.

However, the extractable sugar content can be established, for an entire marketing year, on the basis of the real yield in syrups.

Article 4

Isoglucose production

1. For the purposes of Title II of Regulation (EC) No 318/2006, 'isoglucose production' means the total quantity of product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose irrespective of its fructose content in excess of that limit. Isoglucose production shall be expressed as dry matter and recorded in accordance with paragraph 2.

2. Isoglucose production shall be recorded as soon as the isomerisation process has terminated and before any operation to separate the glucose and fructose constituents or to produce mixtures, by physical metering of the volume of the product as such and determination of the dry matter content by refractometry.

3. All undertakings shall be required to notify without delay any of their facilities which may be used for the isomerisation of glucose or its polymers.

Notification shall be made to the Member State on whose territory each facility is situated. The Member State may require the undertaking to furnish additional information in this respect.

Article 5

Inulin syrup production

1. For the purposes of Title II of Regulation (EC) No 318/2006, 'inulin syrup production' means the quantity of product obtained after the hydrolysis of inulin or oligofructoses with a content by weight in the dry state of at least 10 % fructose in free form or as sucrose, irrespective of its fructose content in excess of that limit, which is at least 70 % pure. Inulin syrup production shall be expressed as dry matter sugar/isoglucose equivalent.

'Purity' means the percentage of monosaccharides and disaccharides in the dry matter, as determined by the *International Commission for Uniform Methods of Sugar Analysis* method, hereinafter referred to as the 'ICUMSA method' (ICUMSA method GS7/8/4-24).

⁽¹⁾ OJ L 214, 8.9.1995, p. 16.

2. Inulin syrup production shall be recorded by means of the combination of the following operations:

- (a) physical metering of the volume of the product as such immediately after leaving the first evaporator after each hydrolysis and before any operation to separate the glucose and fructose constituents or to produce mixtures;
- (b) determination of the dry matter content by refractometry and measurement of the fructose content by weight in the dry state, on the basis of daily representative sampling;
- (c) conversion of the fructose content to 80 % by weight in the dry state by multiplying the quantity determined in dry matter by the coefficient representing the ratio between the measured fructose content of that quantity of syrup and 80 %;
- (d) expression as sugar/isoglucose equivalent by applying the coefficient 1.9.

3. All undertakings shall be required to notify without delay any of their facilities which may be used for the hydrolysis of the inulin, and the annual quantities and the use of the products referred to in paragraph 1 but less than 70 % pure.

This information shall be submitted to the Member State on whose territory each facility is situated. That Member State may require undertakings to furnish additional information, in particular to ensure that the by-products referred to in the first subparagraph are not used as sweetening matter for human consumption on the Community market.

The Member State concerned shall send the Commission not later than 31 January each year a detailed report containing information on the previous year. The first report shall be sent not later than 31 January 2007.

Article 6

Production of an undertaking

1. For the purposes of Title II of Regulation (EC) No 318/2006, the 'sugar, isoglucose or inulin syrup production of an undertaking' means the sugar, isoglucose or inulin syrup, as defined in Article 3, 4 and 5 of this Regulation, actually manufactured by that undertaking.

2. For a given marketing year, the total sugar, isoglucose or inulin syrup production of an undertaking shall be the production referred to in paragraph 1:

- plus the quantity of sugar, isoglucose or inulin syrup carried over to that marketing year and minus the quantity

of sugar, isoglucose or inulin syrup carried over to the following marketing year, in accordance with Articles 14 and 19 of Regulation (EC) No 318/2006 respectively,

- plus the quantity produced by processors under contract in accordance with paragraph 3 and minus the quantity produced by the undertaking on behalf of principals under contract in accordance with paragraph 3.

3. Where two undertakings make a signed application in writing to the Member State concerned, the quantity of sugar produced by an undertaking (hereinafter called the processor) under contract from materials supplied shall be treated as part of the production of the undertaking (hereinafter called the principal) which had the sugar produced under that contract provided that one of the following conditions is met:

- (a) the total sugar production of the processor is less than its quota;
- (b) the total sugar production of the processor and of the principal is more than the sum of their quotas.

The total sugar production, as referred to in point (b) of the first subparagraph, of an undertaking shall be the production referred to in paragraph 1 plus the quantity carried forward from the previous marketing year and the quantity produced by processors under contract on behalf of that undertaking, and minus the quantity produced by the undertaking under contract on behalf of principals.

Instead of the quantities actually produced, as referred to in the second subparagraph, the competent authorities of the Member States may, where this total is larger, use estimated production calculated on the basis of the delivery contracts signed by the undertakings.

4. Where the factories of the principal and of the processor are situated in different Member States, the application referred to in paragraph 3 shall be made to the two Member States concerned. In that case, the Member States concerned shall act in concert as regards the response to be given, and shall take the necessary steps to verify that the conditions referred to in that paragraph are observed.

5. The quantity of sugar produced by a processor may be considered to be produced by the principal if, owing to a case of *force majeure* recognised by the Member State, the beet, cane or molasses have to be processed into sugar in an undertaking other than that of the principal.

CHAPTER III

APPROVAL OF MANUFACTURERS AND REFINERS*Article 7***Application for approval**

1. Approval may be obtained by undertakings which apply for it and which operate as:

- (a) a sugar manufacturer,
- (b) an isoglucose manufacturer,
- (c) an inulin syrup manufacturer,
- (d) a full-time refiner within the meaning of point 13 of Article 2 of Regulation (EC) No 318/2006.

The application referred to in the first subparagraph shall be lodged with the competent authority of the Member State or Member States in which the undertaking concerned operates.

An undertaking may apply for approval for one or more of the activities referred to in the first subparagraph.

2. In its application for approval, the undertaking shall communicate its name and address, its sugar, isoglucose or inulin syrup production capacity and, where appropriate, the number of production sites in the Member State with the address and production capacity of each site.

3. An undertaking which applies for approval under point (d) of the first subparagraph of paragraph 1 shall supply proof that it meets the definition in point 13 of Article 2 of Regulation (EC) No 318/2006.

*Article 8***Commitments**

1. For the purposes of approval, the undertaking shall agree in writing to:

- (a) notify without delay to the competent authority of the Member State any amendment of the information provided for in Article 7(2);
- (b) keep records in accordance with Article 9 and the selling prices established in accordance with Article 13 available to the competent authority of the Member State;
- (c) communicate information to the Member State in accordance with Article 21;
- (d) provide at the request of the competent authority of the Member State any information or supporting document required for management and checking.

2. Approval shall take the form of an act by the competent authority accompanied by a document signed by the undertaking listing the commitments referred to in paragraph 1.

3. Approval shall be withdrawn if it is found that one of the conditions listed in paragraph 1 is no longer met. Approval may be withdrawn in the course of a marketing year. Withdrawal shall not have retroactive effect.

*Article 9***Records**

The competent authority of the Member State shall determine the records to be kept by all undertakings approved in accordance with Articles 7 and 8, at each of their production sites, and the frequency of such record-keeping, which must be at least monthly.

These records shall be kept by the undertaking for at least three years following the current year and comprise at least the following information:

- 1. the quantities of raw material received with, in the case of beet and cane, the sugar content as determined on delivery to the undertaking;
- 2. where appropriate, the end products or semi-finished products received;
- 3. the quantities of end products obtained, and the quantities of by-products;
- 4. the wastage during processing;
- 5. the quantities destroyed and the reasons for such destruction;
- 6. the quantities of end products dispatched.

*Article 10***Checks**

1. Each marketing year, the competent authority of the Member State shall carry out checks on each approved manufacturer and refiner.

2. The checks shall aim to ensure the accuracy and completeness of the information in the records referred to in Article 9 and of the communications referred to in Article 21 by means, in particular, of an analysis of the consistency between the quantities of raw materials delivered and the quantities of end products obtained, and analysis of a reconciliation of the records with the commercial documents or other relevant documents.

The checks shall verify the accuracy of the measuring instruments and laboratory analyses used to determine deliveries of raw materials and their entry into production, the products obtained and stock movements.

Checks shall include verification of the accuracy and completeness of the data used to establish the average monthly selling prices of the undertaking referred to in Article 13(2).

For sugar manufacturers, checks shall also cover compliance with the obligation to pay the minimum price to beet growers.

At least once every two years, checks shall include physical checks on stocks.

3. Where it is provided by the competent authorities of the Member State that particular elements of the check may be carried out on the basis of a sample, that sample shall guarantee a reliable and representative level of control.

4. Member States may require approved undertakings to use a certifying body for accounts, recognised in the Member State, to certify the price data referred to in Article 13.

5. Every on-the-spot check shall be the subject of an inspection report signed by the inspector giving the details of the checks carried out. Reports shall indicate in particular:

- (a) the date of the check, and the persons present;
- (b) the period checked and the quantities involved;
- (c) the checking techniques used including, where applicable, reference to sampling methods;
- (d) the results of the check and any corrective measures required;
- (e) an assessment of the seriousness, extent, permanence and duration of any faults and discrepancies found and all other elements to be taken into consideration for the purposes of applying penalties.

Each inspection report shall be archived and kept for at least three years following the year in which the check is carried out, in a way that ensures that it is readily useable by the Commission departments responsible for checks and inspections.

Article 11

Penalties

1. If the competent authority of the Member State detects a discrepancy between the physical stock and the stock recorded

in the records referred to in Article 9, or a lack of consistency between the quantities of raw materials and of end products obtained or between the relevant documents and the data or quantities declared or recorded, it shall determine or, where appropriate, estimate the actual production quantities and stocks for the current marketing year and, where necessary, for the previous marketing years.

Any quantity which has given rise to an incorrect declaration resulting in an unfair financial advantage shall be subject to a payment of EUR 500 per tonne of the quantity in question.

2. If the competent authority of the Member State finds that an undertaking has failed to fulfil its obligations under Article 8, and if there are no supporting documents to meet the control objectives referred to in Article 10(2), the competent authority shall impose a penalty of EUR 500 per tonne, applied to a flat-rate quantity of end product fixed by the Member State depending on the seriousness of the infringement.

3. Paragraphs 1 and 2 shall not apply where the discrepancies and inconsistencies detected are less than 5 % in weight of the quantity of end products declared or recorded and checked or where they are due to omissions or simple administrative errors, provided that corrective measures are taken to ensure that similar errors do not recur.

4. The penalties provided for in paragraphs 1 and 2 shall not be applicable in cases of *force majeure*.

Article 12

Communications to the Commission

1. Member States shall communicate the following information to the Commission:

- (a) a list of approved undertakings;
- (b) the quota allocated to each approved manufacturer.

This list shall be sent not later than 31 January each marketing year. For the 2006/07 marketing year, this list shall be sent for the first time not later than 31 July 2006.

In the event of withdrawal of approval, Member States shall inform the Commission thereof immediately.

2. Member States shall send the Commission not later than 31 March following the marketing year concerned an annual report comprising the number of checks carried out in accordance with Article 10 and, for each check carried out, the errors found and the action taken and penalties applied.

CHAPTER IV

PRICES

*Article 13***Establishment of average prices**

1. Each month, undertakings approved in accordance with Articles 7 and 8 of this Regulation and processors approved in accordance with Article 17 of Regulation (EC) No 318/2006 shall establish, for quota white sugar and non-quota white sugar respectively:

- (a) for the previous month, the average selling price, or purchase price, and the corresponding quantity sold, or purchased;
- (b) for the current month and each of the following two months, the forecast average selling or purchase price and the corresponding quantity forecast in the framework of contracts or other transactions.

The price shall relate to bulk white sugar ex-factory and of a standard quality as defined in point II of Annex I to of Regulation (EC) No 318/2006.

2. To permit the checks provided for in Article 10, approved undertakings shall keep the data used to establish the prices and quantities referred to in paragraph 1 of this Article for at least three years following the year in which they were produced.

*Article 14***Price information**

In June and December each year, the Commission shall inform the Management Committee for Sugar of the average price for white sugar during the first half of the current marketing year and the second half of the previous marketing year respectively. However, the first information shall be provided in June 2007 for the period from 1 July 2006 to 31 March 2007.

The price shall be broken down by quota white sugar and non-quota white sugar.

The information shall be based on the weighted average of the prices established and communicated by the undertakings under Article 13(1)(a) and communicated in accordance with Article 15.

*Article 15***Transitional provisions for the transmission of price data**

Not later than 20 October 2006, 20 January 2007, 20 April 2007 and 20 July 2007, undertakings approved in accordance with Articles 7 and 8 of this Regulation and processors

approved in accordance with Article 17(1) of Regulation (EC) No 318/2006 shall communicate to the Commission the prices established in accordance with Article 13(1) of this Regulation during the previous three months.

The reception, processing and storage of the data by the Commission shall be carried out in such a way as to guarantee the confidentiality of data.

Other operators in the sugar sector, in particular buyers, may communicate to the Commission the average price for sugar established in accordance with the arrangements laid down in Article 13. Operators shall give their name, address and business name.

*Article 16***Delivery contracts**

1. For the purposes of Article 6(5) of Regulation (EC) No 318/2006, a contract concluded between a sugar manufacturer and a beet seller growing its own beet shall be regarded as a delivery contract.

2. Where a manufacturer carries forward, pursuant to Articles 14 or 19 of Regulation (EC) No 318/2006, part of its production to the following marketing year, the quota of that manufacturer shall be considered to be reduced in respect of that year by the quantity carried forward for the purposes of Article 6(5) of that Regulation.

3. Only contracts concluded prior to sowing and in any event:

- before 1 April in Italy, or
- before 1 May in the other Member States

shall be regarded as pre-sowing contracts.

*Article 17***Price increases and reductions**

1. For the purposes of applying the price increases and reductions provided for in Article 5(3) of Regulation (EC) No 318/2006, the minimum price for quota beet referred to in Article 5(1) of that Regulation shall, for each 0,1 % of sucrose content, be:

- (a) increased by not less than:
 - (i) 0,9 % for contents exceeding 16 % but not exceeding 18 %,
 - (ii) 0,7 % for contents exceeding 18 % but not exceeding 19 %,
 - (iii) 0,5 % for contents exceeding 19 % but not exceeding 20 %;

(b) reduced by not more than:

(i) 0,9 % for contents below 16 % but not below 15,5 %,

(ii) 1 % for contents below 15,5 % but not below 14,5 %.

The price for beet with a sucrose content in excess of 20 % shall not be less than the minimum price adjusted in accordance with point (a)(iii).

2. Delivery contracts, and agreements within the trade as referred to in Article 6 of Regulation (EC) No 318/2006, may provide, compared to the increases and reductions referred to in paragraph 1 of this Article, for:

(a) further increases for sucrose contents above 20 %;

(b) further reductions for sucrose contents below 14,5 %.

These contracts and agreements may, in the case of beet with a sucrose content below 14,5 %, define beet suitable for processing into sugar if further reductions for sucrose contents below 14,5 % but above the minimum sucrose content specified in that definition are laid down in such contracts and agreements.

If the definition referred to in the second subparagraph is not included in the contracts and agreements, the Member State concerned may lay down that definition. In that case it shall, at the same time, fix the further reductions referred to in that subparagraph.

CHAPTER V

QUOTAS

Article 18

Additional sugar quotas

1. The additional sugar quotas referred to in Article 8 of Regulation (EC) No 318/2006 may only be allocated to sugar manufacturers who were holders of a quota in 2005/06.

2. In their application for additional sugar quotas, undertakings shall indicate whether they wish to obtain the quota from the 2006/07 or 2007/08 marketing year.

If it allocates the additional quota to an undertaking, the Member State shall indicate the marketing year from which the allocation takes effect. However, allocations after 1 January 2007 shall take effect from the 2007/08 marketing year.

Article 19

Additional isoglucose quota

1. Italy, Lithuania and Sweden shall allocate the additional isoglucose quotas referred to in Article 9(2) of Regulation (EC) No 318/2006 to one or more of the 2006/07, 2007/08, 2008/09 and 2009/10 marketing years in a manner which avoids any form of discrimination between the operators concerned.

2. The payment of the one-off amount referred to in Article 9(3) of Regulation (EC) No 318/2006 shall be made by each undertaking concerned by a deadline to be determined by the Member State which may not be later than 31 December of the marketing year from which the additional isoglucose quota is allocated.

If the undertaking has not paid the one-off amount by the deadline referred to in the first subparagraph, the additional isoglucose quotas shall not be considered as allocated to the undertaking concerned.

Article 20

Allocation of beet harvests

The sugar extracted from beet sown in a particular marketing year shall be attributed to the following marketing year.

However, Spain, Italy and Portugal may, subject to a satisfactory control system, decide to attribute sugar extracted from beet sown in the autumn of a particular marketing year to the current marketing year.

Spain, Italy and Portugal shall inform the Commission of their decisions under this Article not later than 30 September 2006.

Article 21

Communications on production and stocks

1. Each approved manufacturer and refiner shall notify to the competent authority of the Member State in which production or refining took place, before the 20th of each month, the total quantities, expressed as white sugar, of the sugars and syrups indicated in Article 2(1)(a), (b), (c) and (d):

- owned by it or covered by a warrant, and
- stored in free circulation on Community territory at the end of the previous month.

Those quantities shall be broken down by Member State of storage into:

- sugar produced by that undertaking specifying the quantities of quota sugar and those in excess of the quota or carried forward in accordance with Articles 14 or 19 of Regulation (EC) No 318/2006,
- other sugar.

2. Each Member State shall notify to the Commission, before the end of the second month following the month in question, the quantity of sugar stored at the end of each month by the undertakings indicated in paragraph 1, broken down by type of sugar in accordance with the second subparagraph thereof.

If storage is in a different Member State from the one notifying the Commission, the latter shall inform the Member State concerned of the quantities stored on their territory and their locations by the end of the following month.

3. Each approved isoglucose or inulin syrup manufacturer shall notify to the competent authority of the Member State in which production took place, before 30 November, the quantities of isoglucose expressed as dry matter or, respectively, of inulin syrup expressed as white sugar equivalent owned by it and stored in free circulation on Community territory at the end of the previous marketing year, broken down into:

- (a) isoglucose or inulin syrup produced by that undertaking specifying the quantities under quota and in excess of the quota carried forward in accordance with Articles 14 or 19 of Regulation (EC) No 318/2006; and
- (b) other.

Member States shall notify to the Commission, before 31 December, the quantities of isoglucose and inulin syrup stored at the end of the previous marketing year, broken down as specified in the first subparagraph.

4. Before the 15th day of each month, each isoglucose-producing undertaking shall notify to the Member State on whose territory its production took place the quantities of isoglucose, expressed as dry matter, actually produced during the previous month.

Member States shall establish the isoglucose production of each such undertaking in each month and notify it to the Commission before the end of the second month following.

The quantities produced under inward processing arrangements shall be notified separately.

Article 22

Supply balances

1. For each marketing year, Community supply balances for sugar, isoglucose and inulin syrup shall be drawn up. The balances shall be consolidated at the end of the following marketing year.

2. Member States shall establish provisional sugar and inulin syrup production figures for the current marketing year for each undertaking located on their territories and notify them to the Commission before 1 March. Sugar production shall be broken down by month.

For the French departments of Guadeloupe and Martinique and for Spain as regards cane sugar, the provisional production shall be established and notified by 1 July.

3. Member States shall notify to the Commission before 1 June the areas and production of, on the one hand, beet for production of sugar, bioethanol and other products respectively, and, on the other hand, chicory for production of inulin syrup, for the current marketing year and estimates of them for the following year.

4. Before 30 November, Member States shall establish and notify to the Commission actual production of sugar, isoglucose and inulin syrup in the previous marketing year by each undertaking located on their territory. Total sugar production shall be broken down by month.

5. Where it is necessary to amend actual sugar production on the basis of the information notified under paragraph 4, the resulting difference shall be taken into account in establishing actual production in the marketing year during which this difference came to light.

CHAPTER VI

PUBLIC STORAGE

SECTION 1

Offers for intervention

Article 23

Offers

1. Offers shall be made in writing to the intervention agency of the Member State on whose territory the sugar offered is located at the time of the offer.

2. Offers shall be eligible only if they are submitted by approved manufacturers in accordance with Articles 7 and 8 for sugar from their quota production for the current marketing year and, at the time of the offer, stored separately in a place of storage approved in accordance with Article 24.

3. Each marketing year Member States may only accept into intervention the maximum quantity indicated for each of them in the Annex. If the offers exceed the maximum quantity, the competent authority of the Member State shall apply a single reduction coefficient to the offers, such that the total quantity accepted is equal to the quantity available.

4. Before the start of each marketing year, the Commission shall amend the quantities laid down in the Annex to this Regulation on the basis of the adjustments referred to in Article 10 of Regulation (EC) No 318/2006 and within the limit of the total quantity laid down in Article 18(2) of that Regulation.

The quantities laid down in the Annex to this Regulation shall be amended, where appropriate, in the last quarter of each marketing year, on the basis of unused quantities in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006 and within the limit of the total quantity laid down in Article 18(2) of that Regulation.

Article 24

Approval of the place of storage

1. Approval shall be granted at the manufacturer's request to the intervention agency, to all places of storage which:

- (a) are suitable for keeping sugar in good condition;
- (b) are situated in a place which provides the transport facilities necessary for removal of the sugar;
- (c) allow separate storage of the quantities offered for intervention.

Additional conditions may be imposed by the intervention agencies.

2. Approval of the place of storage shall be granted for storage in bulk or for storage of packaged sugar. It shall fix a quantitative storage limit not exceeding 50 times the daily removal capacity that the applicant undertakes to place at the disposal of the intervention agency. The approval shall indicate the total quantity for which it is given and the daily removal capacity.

3. The sugar must be stored such that it is easily identifiable and accessible. It must be placed on pallets when it is packaged, unless it is packaged in 'big bags'.

4. Approval shall be withdrawn by the intervention agency where it finds that one of the conditions referred to in paragraphs 1, 2 and 3 is no longer met. Approval may be withdrawn during the marketing year. Withdrawal shall not have retroactive effect.

Article 25

Minimum sugar quality

1. Sugar offered to intervention shall meet the following requirements:

- (a) it must have been produced within a quota during the marketing year in which the offer is made;
- (b) it must be in crystal form.

2. White sugar offered to intervention shall be of sound and fair marketable quality, free-flowing, with a moisture content not exceeding 0,06 %.

3. Raw sugar offered to intervention shall be of sound and fair marketable quality with a yield, calculated in accordance with point III of Annex I to Regulation (EC) No 318/2006, of not less than 89 %.

In the case of raw cane sugar, the sugar shall have a safety factor not exceeding 0,30.

In the case of raw beet sugar, the sugar shall have:

- a pH value not less than 7,9 at the time the offer is accepted,
- an invert sugar content not exceeding 0,07 %,
- a temperature which does not entail any risk of deterioration,
- a safety factor not exceeding 0,45 when the degree of polarisation is 97 or above, or a moisture content not exceeding 1,4 % when the degree of polarisation is below 97.

The safety factor shall be determined by dividing the percentage moisture content of the sugar concerned by the difference between 100 and the degree of polarisation of that sugar.

Article 26

Lots

All sugar offered for intervention shall be put up in lots.

For the purposes of this Section, 'lot' means at least 2 000 tonnes of sugar of uniform quality and packing, all of which is stored in the same place.

*Article 27***Content of the offer**

1. Offers made to an intervention agency shall indicate:
 - (a) the name and address of the party making the offer;
 - (b) the place of storage in which the sugar is stored at the time the offer is made;
 - (c) the removal capacity guaranteed for the removal of the sugar offered;
 - (d) the net quantity of sugar being offered;
 - (e) the nature and quality of the sugar offered, and the marketing year in which it was produced;
 - (f) the type of packing of the sugar.
2. The intervention agency may require additional information.
3. Offers shall be accompanied by a statement from the parties making the offer certifying that the sugar concerned has not previously been bought in to intervention, that they own the sugar and that it conforms to the requirements laid down in Article 25(1)(a).

*Article 28***Examination of the offers**

1. Offers shall remain valid for three weeks from the date of submission. However, they may be withdrawn during that period with the consent of the intervention agency.
2. The intervention agency shall examine offers. It shall accept them not later than the end of the period referred to in paragraph 1. However, the intervention agency shall reject offers if examination shows that any of the requirements have not been met.

*SECTION 2***Storage***Article 29***Storage contracts**

1. Storage contracts to be concluded before acceptance of the offer between parties making offers and the intervention agency shall be concluded for an indefinite period.

Storage contracts shall take effect five weeks after the date of acceptance of the offer and shall expire at the end of the ten-

day period during which removal of the quantity of sugar concerned is completed.

For the purposes of this Article, '10-day period' means one of the following periods of a calendar month: from the first to the 10th, from the 11th to the 20th, or from the 21st to the end of the month.

2. Storage contracts shall, in particular:
 - (a) provide for expiry of the contract under the conditions set out in this Regulation after at least ten days' notice has been given;
 - (b) specify the amount of the storage costs to be borne by the intervention agency.
3. The intervention agency shall bear the storage costs from the beginning of the 10-day period within which the contract takes effect as referred to in paragraph 2 until the expiry of the contract.
4. Storage costs may not exceed EUR 0,48 per tonne and per 10-day period.
5. Storage contracts shall expire at the end of the removal referred to in Article 50.

*Article 30***Transfer of ownership**

1. The transfer of ownership of sugar covered by a storage contract shall take place when the sugar in question is paid for.
2. Up to the time of removal, the seller shall remain responsible for the quality of the sugar referred to in paragraph 1 and for the packing in which the sugar has been accepted by the intervention agency.

*Article 31***Quality and packing standards**

1. If it is established that a quantity of the sugar concerned does not conform to the quality requirements set out in Article 25, the seller shall immediately replace that quantity with an equal quantity of sugar of the required quality, stored either in the same place of storage or in another place of storage approved in accordance with Article 24.
2. Where the sugar concerned is stored and it is found that the packing no longer conforms to the specifications, the intervention agency shall require the seller to replace it with packing to the required standard.

SECTION 3

Conditions for intervention buying-in*Article 32***Intervention price for and quality of white sugar**

1. The intervention price for white sugar shall be:

- EUR 505,52 per tonne in the 2006/07 marketing year,
- EUR 433,20 per tonne in the 2007/08 marketing year,
- EUR 323,52 per tonne in the 2008/09 and 2009/10 marketing years.

2. White sugar shall be classified into four grades as follows:

- (a) Grade 1: sugar which is superior in quality to the standard quality;
- (b) Grade 2: sugar of the standard quality as defined in point II of Annex I to Regulation (EC) No 318/2006;
- (c) Grades 3 and 4: sugar which is inferior in quality to the standard quality.

3. Grade 1 sugar shall have the following characteristics:

- (a) sound and fair marketable quality, dry, in homogeneously granulated, free-flowing crystals;
- (b) maximum moisture content: 0,06 %;
- (c) maximum invert sugar content: 0,04 %;
- (d) the number of points shall not exceed a total of eight, or:
 - six for the ash content,
 - four for the colour type determined according to the method of the Brunswick Institute for Agricultural Technology and the Sugar Industry, hereinafter referred to as the 'Brunswick Method',
 - three for the solution colour determined according to the ICUMSA Method.

One point shall correspond to:

- (a) 0,0018 % ash content determined according to the ICUMSA Method at 28° Brix;
 - (b) 0,5 unit of colour type determined according to the Brunswick Method;
 - (c) 7,5 units of solution colour determined according to the ICUMSA Method.
4. Grade 3 sugar shall have the following characteristics:

- (a) sound and fair marketable quality, dry, in homogeneously granulated, free-flowing crystals;
- (b) minimum polarisation: 99,7°S;
- (c) maximum moisture content: 0,06 %;
- (d) maximum invert sugar content: 0,04 %;
- (e) colour type: maximum No 6 determined according to the Brunswick Method.

5. Grade 4 sugar shall include sugar not included in Grades 1, 2 and 3.

6. The intervention price fixed in paragraph 1 shall be reduced by:

- (a) EUR 7,30 per tonne for Grade 3 sugar;
- (b) EUR 13,10 per tonne for Grade 4 sugar;

*Article 33***Intervention price for raw sugar**

1. The intervention price for raw sugar shall be:

- EUR 397,44 per tonne in the 2006/07 marketing year,
- EUR 359,04 per tonne in the 2007/08 marketing year,
- EUR 268,16 per tonne in the 2008/09 and 2009/10 marketing years.

2. The intervention price fixed in paragraph 1 shall be:

- (a) increased where the yield of the sugar is more than 92 %;
- (b) reduced where the yield of the sugar is less than 92 %.

3. The amount of the increase or reduction, expressed in euro per tonne, shall be equal to the difference between the intervention price for raw sugar and the same price multiplied by a coefficient. The coefficient shall be obtained by dividing the yield of the raw sugar concerned by 92 %.

4. The yield of raw sugar shall be calculated in accordance with point III of Annex I to Regulation (EC) No 318/2006.

*Article 34***Payment period**

The intervention agency shall make payment no earlier than 120 days from the day on which the offer is accepted, provided the checks to verify the weight and quality of the offered lots have been conducted in accordance with Section 4.

SECTION 4

Checks

Article 35

Sample for checking quality

Within the time limit referred to in Article 34, four representative samples shall be taken for analysis either by experts approved by the competent authorities of the Member State concerned or by experts agreed upon by the intervention agency and the seller. One sample shall be given to each of the contracting parties. The other two samples shall be kept by the expert or by a laboratory approved by the competent authorities.

Each sample shall be analysed twice and the mean of the results shall be taken as the result of the analysis of the sample concerned.

Article 36

Disputes over quality

1. Where there is a difference between the results of the analyses arranged by the seller and the buyer in accordance with Article 35, the arithmetic mean of the two results shall be conclusive for establishing the grade of the sugar concerned if the difference is:

- for Grade 1 sugar, no more than one point for each of the characteristics referred to in Article 32(3)(d),
- for Grade 2 sugar, not greater than two points for each of the characteristics defining that grade which are determined by points.

However, at the request of either of the contracting parties, an arbitral analysis may be carried out by the laboratory referred to in the first paragraph of Article 35. In that case, the arithmetic mean of the result of the arbitral analysis and of the results of the seller's and the buyer's analyses, whichever is closer to the result of the arbitral analysis, shall be adopted.

This mean shall be conclusive for establishing the grade of the sugar concerned. If the result of the arbitral analysis lies midway between the results of the analyses arranged by the seller and the buyer, the arbitral analysis alone shall be conclusive for establishing the grade of the sugar concerned.

2. Where the difference observed between the results of the analyses arranged by the seller and the buyer in accordance with Article 35 is greater than that indicated in the first or second indent of the first subparagraph of paragraph 1 of this

Article, as the case may be, an arbitral analysis shall be carried out by a laboratory approved by the competent authorities. In this case, the procedure provided for in the second subparagraph of paragraph 1 of this Article shall apply.

3. For disputes concerning the upper limit for the colour type of Grade 3 sugar, polarisation, moisture content or invert sugar content, the procedure laid down in paragraphs 1 and 2 shall apply.

However, the differences referred to in paragraph 1 shall be replaced by:

- 1,0 unit of colour type for Grade 3 sugar,
- 0,2°S for polarisation,
- 0,02 % for moisture content,
- 0,01 % for invert sugar content.

4. In the event of a dispute between the contracting parties over the yield of the raw sugar bought in following the application of Article 35, an arbitral analysis shall be carried out by the laboratory referred to in the first subparagraph of that Article. In that case, the arithmetic mean of the result of the arbitral analysis and the results of either the seller's or the buyer's analysis, whichever is closer to the result of the arbitral analysis, shall be adopted.

This mean shall be conclusive for establishing the yield of the raw sugar concerned. If the result of the arbitral analysis lies midway between the results of the analyses arranged by the seller and the buyer, the arbitral analysis alone shall be conclusive for establishing the yield of the raw sugar concerned.

5. The costs of an arbitral analysis as referred to in the second subparagraph of paragraph 1 shall be borne by the contracting party requesting the analysis.

The costs of an arbitral analysis as referred to in paragraph 2 shall be shared equally by the intervention agency and the seller.

The costs of an arbitral analysis as referred to in paragraph 3 shall be borne by the contracting party which contested the result of the analysis made under Article 35.

Article 37

Checks on the places of storage

The competent authority responsible for control shall carry out unannounced checks on the places of storage in accordance with Article 4 of Commission Regulation (EC) No 2148/96 (¹).

(¹) OJ L 288, 9.11.1996, p. 6.

*Article 38***Checks on weight and related costs**

1. The experts referred to in Article 35 shall check the weight of the sugar sold.

The seller shall take all steps necessary to allow the experts to check the weight and to take samples.

2. The costs of checking the weight shall be borne by the seller.

3. The cost of the experts who check the weight and do the sampling shall be borne by the intervention agency.

4. The quantity can be established on the basis of the stock accounts, which must meet professional specifications and the intervention agency's requirements, provided that:

- (a) the stock records show the weight recorded on weighing and the physical quality characteristics at the time of weighing. The weighing may not have been carried out more than 10 months previously;
- (b) the storekeeper declares that the lot offered corresponds in all respects to the details contained in the stock records;
- (c) the quality characteristics established at the time of weighing are the same as those of the representative samples.

*SECTION 5***Intervention sales***Article 39***Sales**

1. Intervention agencies may sell sugar only after a decision to this effect has been taken in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006.

2. The sale of sugar under the conditions referred to in Article 18(3) of Regulation (EC) No 318/2006 shall be by tendering procedure or by another sales procedure.

3. The terms of the tendering procedure, including the intended use of the sugar to be disposed of, shall be determined when the decision is taken to issue an invitation to tender.

For the purposes of this Section, 'intended use' means:

- (a) animal feed;
- (b) export;
- (c) other purposes, to be determined as required.

The purpose of the tendering procedure shall be to determine the selling price, the amount of the denaturing premium or the amount of the export refund, as the case may be.

4. The terms of the tendering procedure must guarantee equal access and treatment for all interested parties irrespective of where in the Community they are established.

*Article 40***Notice of invitation to tender**

1. The invitation to tender shall be issued by the intervention agency concerned for the quantities of sugar held by it.

2. Each intervention agency concerned shall draw up an invitation to tender, which it shall publish at least eight days before the beginning of the period for the submission of tenders.

The intervention agency shall send the invitation to tender, and any amendments thereof, to the Commission prior to publication.

3. The invitation shall indicate in particular:

- (a) the name and address of the intervention agency issuing the invitation to tender;
- (b) the terms of the tendering procedure;
- (c) the time limit for submission of tenders;
- (d) the lots of sugar put up for tender, and for each lot:
 - the reference number,
 - the quantity,
 - the quality of the sugar concerned,
 - the type of packaging,
 - the location of the place in which the sugar is stored,
 - the delivery stage,
 - any facilities at the warehouse for loading onto a means of transport by inland waterway, sea or rail.

For the purposes of this Section, 'lot' means a quantity of sugar of uniform quality, packaged in the same way and stored in the same place. The minimum bid for each partial invitation to tender shall be 250 tonnes.

4. The intervention agency shall make such arrangements as it considers necessary to enable interested parties who so request to examine the sugar offered for sale.

Article 41

Tender

1. Award to successful tenderers shall be equivalent to the conclusion of a sales contract for the quantity of sugar awarded. Award shall be made, as the case may be, on the basis of the following factors contained in the tender:

- (a) the price to be paid by the successful tenderer;
- (b) the amount of the denaturing premium;
- (c) the amount of the export refund.

2. The price to be paid by the successful tenderer shall be:

- (a) the price indicated in the tender, in the case of paragraph 1(a);
- (b) the price indicated in the terms of the invitation to tender, in the case of paragraph 1(b) and (c).

Article 42

Terms of the tendering procedure

1. For the purposes of the tendering procedure, the following terms of the tendering procedure shall be determined when the decision is taken to issue an invitation to tender:

- (a) the total quantity or quantities put up for tender;
- (b) the intended use;
- (c) the time limit for submission of tenders;
- (d) the price to be paid by the successful tenderer if the sugar is intended for animal feed or for export.

2. Additional terms may be determined in the decision is taken to issue an invitation to tender, in particular:

- (a) the minimum price for sugar put up for sale for a purpose other than animal feed or export;
- (b) the maximum amount of the denaturing premium or the export refund;
- (c) the minimum quantity per tenderer or per lot;
- (d) the maximum quantity per tenderer or per lot;

- (e) the specific period of validity of the denaturing premium certificate or export licence.

Article 43

Standing invitation to tender

1. If the situation on the sugar market in the Community so requires, a standing invitation to tender may be issued for the sale of sugar.

During the period of validity of the standing invitation to tender, partial invitations to tender shall be issued.

2. The standing invitation to tender shall be published only for the purpose of issuing it. The invitation as published may be amended or replaced during the period of validity of the standing invitation to tender. It shall be amended or replaced if the terms of the tendering procedure are changed during its period of validity.

Article 44

Submission of the tender

1. The tenders submitted shall be sent to the intervention agency in electronic form.

2. Tenders shall state:

- (a) the reference of the invitation to tender;
- (b) the name and address of the tenderer;
- (c) the number of the lot;
- (d) the quantity tendered for;
- (e) per tonne, as appropriate, expressed in euro to two decimal places:
 - the price proposed, excluding internal charges,
 - the proposed amount of the denaturing premium, or
 - the proposed amount of the export refund.

The intervention agency may require additional information.

3. A tender concerning several lots shall be deemed to contain as many tenders as the lots it concerns.

4. Tenders shall not be valid unless:

- (a) proof is supplied before expiry of the time limit for submission of tenders that the tendering security of EUR 200 per tonne of sugar has been lodged;

(b) they include a declaration by the tenderer undertaking, for any quantity of sugar awarded for either a denaturing premium or an export refund:

— to apply for a denaturing premium certificate and to lodge the security required in that connection, where the tendering procedure relates to sugar intended for animal feed,

— to apply for an export licence and to lodge the security required in that connection, where the tendering procedure relates to sugar intended for export.

5. A tender may stipulate that it is to be treated as submitted only if the award:

(a) relates to all or a specified part of the quantity indicated in the tender;

(b) is made not later than a time and date specified by the tenderer.

6. Tenders not submitted in accordance with paragraphs 1, 2, 3, 4 and 5, or containing terms other than those indicated in the invitation to tender, shall not be taken into consideration.

7. Once submitted, a tender may not be withdrawn.

Article 45

Examination of tenders

1. Tenders shall be examined in private session by the intervention agency. Persons present at the examination shall be sworn to secrecy.

2. The Commission shall be informed without delay of the tenders submitted.

Article 46

Fixing amounts

Where the terms of the tendering procedure do not specify either a minimum price or a maximum amount for the denaturing premium or the export refund, these shall be fixed in accordance with Article 39(2) of Regulation (EC) No 318/2006 after the tenders have been examined, in the light of market

conditions and potential outlets. However, a decision may be taken to make no award.

Article 47

Award of the tender

1. Except where a decision is taken to make no award under a tendering procedure or a partial tendering procedure, and without prejudice to paragraphs 2 and 3 of this Article, the award shall be made to any tenderer whose tender is not less than the minimum price or more than the maximum amount of the denaturing premium or the export refund.

2. For any one lot, the award shall be made to the tenderer who proposes either the highest price or the lowest amount of the denaturing premium or the export refund.

If the lot is not completely accounted for by that tender, the remainder shall be awarded to other tenderers depending on the amount of their tender, starting with either the next highest price or the next lowest denaturing premium or export refund.

3. If several tenderers propose either the same price or the same amount for the denaturing premium or the export refund for one lot or part of a lot, the intervention agency shall award the quantity concerned by one of the following means:

(a) in proportion to the quantities indicated in the tenders in question;

(b) by dividing that quantity between the tenderers in agreement with them;

(c) by the drawing of lots.

Article 48

Rights and obligations arising from awards

1. If the sugar is intended for animal feed, awards shall:

(a) confer the right to the issue of a certificate for the quantity for which the denaturing premium is awarded, showing in particular the denaturing premium specified in the tender;

(b) entail the obligation to apply for such a certificate for that quantity to the intervention agency to which the tender was submitted.

2. If the sugar is intended for export, awards shall:
 - (a) confer the right to the issue of an export licence for the quantity for which the export refund is awarded, showing in particular the export refund and, in the case of white sugar, the grade specified in the invitation to tender;
 - (b) entail the obligation to apply for such a licence for that quantity and, in the case of white sugar, that grade, to the intervention agency to which the tender was submitted.
3. Rights shall be exercised and obligations fulfilled within 18 days following expiry of the time limit for submission of tenders.
4. Rights and obligations arising from awards shall not be transferable.

Article 49

Statement of award

1. The intervention agency shall immediately send statements of award to the successful tenderers and notify all tenderers of the outcome of their participation in the tendering procedure.
2. Statements of award shall indicate at least:
 - (a) the procedure to which the tender relates,
 - (b) the number of the lot and the quantity awarded;
 - (c) the price, the amount of the denaturing premium or the amount of the export refund, as the case may be, accepted for the quantity awarded.

Article 50

Removal of the sugar purchased

1. Except in cases of *force majeure*, the sugar purchased shall be removed from storage not later than four weeks following the date on which the statement of award referred to in Article 49 is received. Instead of removing the sugar from storage, the successful tenderer may agree with the intervention agency to conclude a storage contract within that time with the warehouse of the sugar concerned.

However, the intervention agency may if necessary allow a longer period for removing particular lots from storage where there are technical difficulties regarding removal from storage.

2. In cases of *force majeure*, the intervention agency shall determine the measures necessary in view of the circumstances invoked by the successful tenderer.

Article 51

Removal order

1. The successful tenderer may not remove the purchased sugar from storage or conclude a storage contract under Article 50(1) until a removal order is issued for the quantity awarded.

However, removal orders may be issued for parts of that quantity.

Removal orders shall be issued by the intervention agency concerned at the request of the interested party.

2. The intervention agency shall not issue a removal order unless it is proved that the successful tenderer has either lodged a security to guarantee payment of the price for the sugar awarded within the time laid down, or provided a negotiable instrument.

The security or negotiable instrument shall correspond to the price to be paid by the successful tenderer for the quantity of sugar for which a removal order has been requested.

Article 52

Payment

1. The payment for the sugar awarded must be made to the intervention agency's account not later than the 30th day following the issue of a removal order.

2. Except in cases of *force majeure*, the security referred to in Article 51(2) shall be released only for the quantity for which the successful tenderer has paid the purchase price to the account of the intervention agency within the time limit referred to in paragraph 1 of this Article. The security shall be released immediately.

3. In cases of *force majeure*, the intervention agency shall determine the measures necessary in view of the circumstances invoked by the successful tenderer.

Article 53

Transfer of ownership

1. Ownership of sugar awarded under a tendering procedure shall be transferred when the sugar is removed from storage.

2. However, the intervention agency and the successful tenderer may agree to ownership being transferred at another stage. Where the intervention agency and the successful tenderer have reached an agreement under Article 50(1), they may determine jointly at what stage the transfer of ownership is to take place.

3. Agreement on the transfer of ownership shall be valid only if it is concluded in writing.

Article 54

Determining the grade or yield

Articles 35 and 36 shall apply for the purposes of determining the grade or yield of the sugar concerned when it is removed from storage.

However, the contracting parties may agree, after the award has been made, that the grade or yield determined when the sugar was bought in by the intervention agency shall apply to the sugar sold under the tendering procedure.

Article 55

Adjustment of the price of sugar

1. Where application of Articles 35 and 36 establishes that white sugar is of a grade lower than that indicated in the invitation to tender, the price for that sugar intended for the uses referred to in points (b) and (c) of the second subparagraph of Article 39(3) shall be adjusted in accordance with Article 32(6).

2. If it is found that white sugar intended for export is of a grade other than that indicated in the invitation to tender, the grade shown in the export licence shall be corrected.

3. Where application of Articles 35 and 36 establishes that the yield of raw sugar is other than that indicated in the invitation to tender:

- (a) the price of the sugar shall be adjusted in accordance with Article 33;
- (b) the amount of the denaturing premium or export refund shall be adjusted by multiplying it by a coefficient equal to the yield established divided by the yield indicated in the invitation to tender.

Article 56

Release of the security

1. Except in cases of *force majeure*, the tendering security shall be released only for the quantity for which:

- (a) either the successful tenderer has:
 - applied, after fulfilling the requirements, for either a denaturing premium certificate or an export licence,
 - lodged the security or provided the negotiable instrument referred to in Article 51(2),
 - has removed the sugar from storage within the time limit laid down,
- (b) or no award is made.

2. The security shall be released immediately.

3. In cases of *force majeure*, the intervention agency shall determine the measures necessary in view of the circumstances invoked by the successful tenderer.

Article 57

Notifications of quantities

Member States shall notify to the Commission, as soon as they know them, the quantities of white sugar and of raw sugar:

- offered but not yet accepted by the intervention agency;
- accepted by the intervention agency;
- sold by the intervention agency.

CHAPTER VII

TRANSITIONAL AND FINAL PROVISIONS*Article 58***Communications**

The communications to the Commission referred to in Articles 12, 21, 22 and 57 of this Regulation shall be transmitted electronically using forms made available to the Member States by the Commission.

*Article 59***Repeals**

Regulations (EC) No 1261/2001, (EC) No 1262/2001 and (EC) No 314/2002 are hereby repealed.

However, Regulations (EC) No 1261/2001 and (EC) No 314/2002 shall continue to apply to production in the 2005/06 marketing year and Regulation (EC) No 1262/2001 shall continue to apply to sugar accepted into intervention before 10 February 2006.

*Article 60***Entry into force**

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

It shall apply from 1 July 2006.

Articles 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37 and 38 shall apply only until 30 September 2010.

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

Done at Brussels, 29 June 2006.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX

QUANTITIES BY MEMBER STATE REFERRED TO IN ARTICLE 23(3)

Member State	Quantities (tonnes)
Belgium	28 204
Czech Republic	15 648
Denmark	14 475
Germany	117 550
Greece	10 923
Spain	34 298
France (metropolitan)	113 141
France (Overseas Departments)	16 522
Ireland	6 855
Italy	53 580
Latvia	2 288
Lithuania	3 544
Hungary	13 819
Netherlands	29 743
Austria	13 325
Poland	57 519
Portugal (mainland)	2 398
Portugal (Azores)	342
Slovenia	1 822
Slovakia	7 136
Finland	5 026
Sweden	12 669
United Kingdom	39 172