

Leaflet ET13

The rules and obligations described in this leaflet arise from European Community regulations and directives which are binding in the United Kingdom. These will change from time to time, and when they do we will issue amendments to this leaflet. There can be a delay in doing this. Although we try our best, we cannot guarantee that all the information in this leaflet (and any amendments) is complete and accurate.

If you are in any doubt about the interpretation of the regulations you should seek legal advice. You should note that the ultimate authority is the European Court of Justice.

This leaflet deals only with EC regulations and directives, (and procedures and forms required) that concern the Common Agricultural Policy (CAP).

Time limits apply to many of the procedures described in this leaflet. It is important that you meet them. If you do not, you may lose your security or entitlement to refunds.

"Data Protection – Any personal data provided to the RPA is protected in accordance with the Data Protection Act 1998. The data will be used primarily for the purpose of the application for which it is supplied. However, it may also be used in accordance with the Data Protection Act and subject to the safeguards of that Act for purposes connected with: administration of the Common Agricultural Policy, ERDP and other aid schemes; the production and safety of food; management of land and other environmental controls; animal health and welfare; and occupational health and welfare. Data may be passed (when necessary for these purposes) to other bodies such as Customs and Excise (for import/export purposes) and local authorities (for milk/health purposes) – these are merely examples. The data collected may also be used in connection with the Agricultural Census as a basis for statistical returns not identifying individuals. It may also be used when necessary to comply with the Environmental Information Regulations, the Code of Practice on Access to Government Information and the Freedom of Information Act".

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About this leaflet

This leaflet (ET13) deals with trade in cereals. It gives details of the rules for import and export licensing and claiming export refunds.

There is a list of products covered by these rules at part A of this leaflet.

We share the administration of these rules with HM Customs and Excise, who are referred to as Customs throughout this leaflet.

How to use this leaflet

You should read this leaflet in conjunction with leaflet ET1 which gives an outline of the basic rules for licensing and claiming export refunds on all types of goods covered by the CAP.

The leaflet is in 4 parts:

- **Part 1:**
lists the goods dealt with in this leaflet.
- **Part 2:**
explains procedures for importing cereals.
- **Part 3:**
explains procedures for exporting cereals, claiming export refunds, and export taxes.
- **Appendices:**
gives information we think you will need to refer to more than once. We have laid it out in appendices 1-8.

If you cannot find the information you need, please get in touch with us.

For more information about this leaflet

You can telephone our Cereals Section as follows:

Export licences/export refunds and taxes:
0191 226 5286/5097

Import licences:
0191 226 5226/5267

You can find out more about what Customs do from their Public Notices.

You should also read appropriate Notices to Traders which are also issued by us.

These leaflets give the rules for trading specific goods:

ET2	Sheepmeat and goatmeat
ET3	Sugar
ET4	Oils and fats
ET5	Whisky
ET6	Eggs
ET7	Poultrymeat
ET8	Pigmeat
ET9	Beef and veal
ET10	Milk and milk products
ET11	Fresh fruit and vegetables
ET11a	Bananas
ET12	Processed fruit and vegetables
ET13	Cereals
ET14	Rice
ET15	Wine
ET17	Processed goods
ET19	Victualling
ET21	Hemp.

You can get these leaflets from the Trader Scheme Management Unit on 0191 226 5426.

If you need extra copies of any leaflet or amendment, you can get them from the Trader Scheme Management Unit on 0191 226 5426.

Keeping this leaflet up to date

We issue amendments to leaflets whenever EC rules change. You should insert the new pages according to the instructions you will get with each amendment.

You can keep a note of amendments as you get them using the Amendments table.

Amendments to version 3.0

Please use this table to keep a note of amendments as you get them.

Number binder	Date put into
3.1	
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1 Goods listed in the common organisation of the market in cereals

A Goods dealt with in this leaflet

A Goods dealt with in this leaflet

This leaflet deals with procedures for importing and exporting cereals and cereals products. The specific products covered by these procedures are as follows:

You can also get further details of whether a specific product is included from our Cereals Section on 0191 226 5226/5224.

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

R1784/03, A1

- Goods listed in the common organisation of the market in cereals

0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers
with	high starch or inulin content, fresh, chilled,
frozen	or dried, whether or not sliced or in the form of pellets; sago pith
ex 1102	Cereal flours other than of wheat or meslin
1102 20	-Maize (corn) flour
1102 90	-Other:
1102 90 10	--Barley flour
1102 90 30	--Oat flour
1102 90 90	--Other
ex 1103	Cereal groats, meal and pellets with the exception of groats and meal of wheat (subheading 1003 11), groats and meal of rice (subheading 1103 11), groats and meal of rice (subheading 1103 19 50) and pellets of rice (subheading 1103 20 50)
ex 1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006 and flaked rice
of	subheadings 1104 19 91); germ of cereals,
whole	rolled, flaked or ground
1106 20	Flour and meal of sago or of roots or tubers of heading No 0714

ex 1108	Starches; inulin
	-Starches:
1108 11 00	--Wheat starch
1108 12 00	--Maize (corn) starch
1108 13 00	--Potato starch
1108 14 00	--Manioc (cassava) starch
ex 1108 19	--Other starches:
1108 19 90	---Other
1109 00 00	Wheat gluten, whether or not dried
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
ex 1702 30	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:
	--Other:
	---Other:
1702 30 91	----In the form of white crystalline powder, whether or not agglomerated
1702 30 99	----Other
ex 1702 40	-Glucose and glucose syrup containing, in the dry
	state, at least 20% but less than 50% by weight of fructose, but excluding isoglucose of subheading 1702 40 10
ex 1702 90	-Other, including invert sugar:
1702 90 50	--Maltodextrine and maltodextrine syrup
	--Caramel:
	---Other:
1702 90 75	----In powder form whether or not agglomerated
1702 90 79	----Other
2106	Food preparations not elsewhere specified or included:
ex 2106 90	-Other:
	--Flavoured or coloured sugar syrups:
	---Other:
2106 90 55	----Glucose syrup and maltodextrine syrup
ex 2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals
ex 2303	Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:
2303 10	-Residues of starch manufacture and similar residues
2303 30 00	-Brewing or distilling dregs and waste
2306	Oil cake and other solid residues, whether or not
	to ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of headings 2304 and 2305:
2306 70 00	-Of maize (corn) germ

- Goods listed in the common organisation of the market in cereals

2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included;
2308 00 40	-Acorns and horse-chesnuts; pomace or marc of fruit, other than grapes
2309	Preparations of a kind used in animal feeding:
ex 2309 10	-Dog or cat food, put up for retail sale:
2309 10 11	--Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup
2309 10 13	Falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and
2309 10 31	2106 90 55 or milk products (1) except preparations and feedingstuffs containing 50% or more by weight of milk products
2309 10 33	
2309 10 51	
2309 10 53	
ex 2309 90	-Other
2309 90 31	--Other, including premixes:
2309 90 33	---Other, containing starch, glucose, glucose syrup
2309 90 41	Maltodextrine or maltodextrine syrup
2309 90 43	Falling within subheading 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or
2309 90 51	
2309 90 53	Milk products (1) except preparations and feedingstuffs containing 50% or more by weight of milk products

2 Imports

- B Import licences
- C Import duties

B Import licences

Further details about licences can be found in section D of leaflet ET1.

Depending on the product you are importing, you will need an import licence to import either more than 1 tonne or 5 tonnes of cereals. Please see Appendix 4 for a list of products and the quantities above which you will need a licence. In the UK licences are issued electronically. However if you want to use your licence in another Member State you should request a paper licence when you submit your application.

R1291/00, A5

Applying for import licences

Leaflet ET1, section S tells you how to apply for a licence.

There are details of some special schemes in section C of this leaflet, but you can get details of all special schemes from our licensing team on 0191 226 5226/5267..

Licence validity

Your licence will be valid for a specified length of time. There is a list of validity periods at Appendix 3.

R1342/03, A6

Licence security

You may be required to lodge a security with us when applying for your licence. This security will be refunded in full if you import at least 95% of the quantity on the licence within the validity period and return it to us within 2 months of its expiry date (some special scheme import licences must be returned within 45 days of expiry). If you do not comply with these requirements we may keep some or all of the security lodged with us.

R1342/03, A12

Security of 100 euro (€) or less is not required.

There is a list of security rates at Appendix 2.

R1291/00, A15

C Import duties

You can obtain current rates of import duty from your local Customs office.

You will have to pay import duty on most cereals imported into the Community.

Import duties are set by the Commission and:

- Vary according to the type of product being imported
- Are collected by Customs at the point of import
- May be reduced or zero under a number of special import schemes.

You will usually have to pay the duty in force on the day you import your goods. However, imports of some cereals may be eligible for a reduced or zero rate of duty, if you apply for an import licence under a special import scheme.

Special import schemes

There are a number of schemes in force under which you can import cereals at reduced or zero rates of duty. To be eligible for these reduced rates you must present a licence to Customs when you import the goods. You will also have to comply with any specific scheme conditions. This could include:

- Lodging additional securities with us or Customs
- Providing proof of origin of the goods
- Importing from specific countries.

There are often several schemes that are only valid for 1 year. These are not included in this leaflet. We will send out a Notice to Traders for any new schemes. Up to date information can be obtained from the Cereals Import team on 0191 226 5226/5267.

Import of yams under CN codes 0714 1091, 0714 1099, 0714 9011 and 0714 9019 from GATT countries other than Thailand

R2449/96

You may only apply for licences on Monday to Wednesday each week (and for the new year on the first working day in January). Your application must:

- Be accompanied by:
 - A certificate of origin from the authorities of the country concerned
 - A copy bill of lading showing the vessel in which the goods are being shipped
- Be for a quantity not greater than the net weight shown on the certificate of origin and bill of lading
- Be supported by a security of €20/tonne
- Show in section 8 the country of origin which is compulsory
- Show in section 20:

Imports • **Import duties**

- The statement 'Customs duties limited to 6% ad valorem, Regulation 2449/96'
- The vessel name in which the goods are being shipped
- The reference number of the certificate of origin.

Provided your application is accepted we will issue your licence on the fourth working day following lodgement of your application. It will include the information shown on your application, and will be valid only for the quantity applied for - it will not carry any upward tolerance. Your licence will be valid for 60 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

Import of yams under CN codes 0714 1091 and 0714 9011 from ACP countries

R2286/02

You may apply for an import licence on any working day up to 12 noon and your application must:

- Show in section 20 that the products are 'ACP yams' and the statement 'exemption from the duty, Regulation (EC) No 2286/02 Article 15(1)'
- Be supported by a security of €0.5/tonne.

Provided your application is accepted we will issue your licence as soon as possible. This will show the information on your application. Your licence will be valid from the date of issue until the end of the fourth following month. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

Imports of sweet potatoes

R2402/96

An annual quota is available for:

- 5000 tonnes of sweet potatoes not for human consumption falling under CN codes 0712 20 90 originating in third countries other than the Republic of China.
- 600000 tonnes of sweet potatoes not for human consumption falling under CN codes 0712 20 90 originating in the People's Republic of China.

Imports under this quota are duty free.

You can apply on Tuesdays before 12 noon and your application must be accompanied by a security of €20 per tonne.

Your licence application must:

- Show the country of origin and tick the compulsory box "yes".
- Show in box 20 the statement "Exemption from Customs duty Article 4 of Regulation (EC) No 2402/96".

We will inform the Commission once we have received your application. The Commission will consider all applications received and may decide to issue a reduction co-efficient if the quantities exceed the quota available. Once the Commission has made a decision we will issue your licence.

Your licence will not carry an upward tolerance and will be valid from the date of issue until the end of the fourth following month. You must return your licences within 45 days of its expiry to ensure you do not forfeit your licence security.

Imports of manioc starch

R2402/96

An annual quota of 10,500 tonnes of manioc starch falling under CN code 1108 1400 with 10000 tonnes reserved for imports from Thailand is available. Imports under this quota will have a duty rate equal to the MFN duty in force less €100 per tonne.

You may apply on Tuesdays before 12 noon and your application must not be for more than 1000 tonnes. Your application must be accompanied by a security of €20 per tonne.

Your licence application must:

- Show in box 24 the statement "Import duty reduced by €100 per tonne (Regulation (EC) No 2402/96".
- Be accompanied by an export certificate if your application is to be made against the 10,000 tonnes reserved for imports from Thailand and box 8 must be ticked compulsory 'yes'.

We will inform the Commission once we have received your application. The Commission will consider all applications received and may decide to issue a reduction co-efficient if the quantities exceed the quota available. Once the Commission has made a decision we will issue your licence.

Your licence will not carry an upward tolerance and will be valid from the date of issue until the end of the third following month. You must return your licence within 45 days of its expiry to ensure you do not forfeit your licence security.

Imports of high quality wheat

R1249/96

You can apply for an import licence for high quality wheat at any time, however your application form must:

- Specify the quality of the wheat in box 20
- Give a written commitment to lodge with Customs on the day your goods are released into free circulation a specific security in addition to those required under Commission Regulation (EC) No 1342/03, if the import duty is not the highest duty on the quality shown in box 20 for the product concerned.
- Supply a licence security of €1 per tonne.

The additional security is €95 per tonne, however if a certificate of conformity issued by either the Federal Grain Inspection Service (FGIS) or the Canadian Grain Commission (CGC) is presented at the time of import the additional security is not required. If you intend to present a certificate of conformity your licence application must include:

- The quality to be imported in box 20.
- The type of certificate to be presented in box 20 (this information will appear in box 24 of your import licence)
- A security of €1 per tonne.

Licences are valid for 60 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

If your goods are sampled and the wheat is found to be of a quality other than high you will forfeit the licence security and any additional security held by Customs.

Import of high quality durum wheat

R1249/96

Import licence applications for durum wheat will only be valid if you:

- Enter the quality to be imported in box 20 of the import licence.
- Give a written commitment to lodge with Customs on the day your goods are released into free circulation a specific security additional to those required under Commission Regulation (EC) No 1342/03 if the the import duty is not the highest duty on the quality shown in box 20 for the product concerned
- Supply a security of €1 per tonne.

If you are going to present a certificate of conformity issued by either the Federal Grain Inspection Service (FGIS) or the Canadian Grain Commission (CGC) the additional security is not required. If you intend to present a certificate of conformity your licence application must include:

- The quality to be imported in box 20
- The type of certificate to be presented in box 20 (this information will appear in box 24 of your import licence)
- A security of €1 per tonne.

Licences are valid for 60 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

If your goods are sampled and the wheat is found to be of a quality other than high you will forfeit the licence security and any additional security held by Customs.

Imports of flint maize

Import duties may be reduced by €24 per tonne on flint maize meeting the specifications laid down in Annex 1 of Commission Regulation (EC) 1249/96.

In order to benefit from this reduction the flint maize must be processed into a product of CN codes 1904 1010, 1103 13 or 1104 23 within six months from the date the goods were entered into free circulation.

You must lodge an additional security of €24 per tonne with Customs unless your application is to be accompanied by a certificate of conformity issued by the Argentine Servicio Nacional de Sanidad y Calidad Agroalimentaria (Sensa).

Your licence application must include in box 20

- Where your product will be processed
- If you intend to present a certificate of conformity

Imports of low/medium quality wheat

R2375/03

An annual quota of 2,981,600 tonnes is available for medium/low quality wheat. Duties on imports within this quota will be €12 per tonne.

The annual quota will be split into three sub quotas:

- Sub-quota I - 572,000 tonnes for the United States
- Sub-quota II - 38,000 tonnes for Canada
- Sub-quota III - 2,371,600 tonnes for other third countries

If during the year it is found there is a serious shortfall in the take-up of sub-quotas I or II, the Commission may, with the agreement of the third country concerned, transfer the unused quantities to the other sub-quotas.

Sub-quota III will be divided into four quarterly tranches of 592,900 tonnes as follows:

- Tranche No 1 - 1 January to 31 March
- Tranche No 2 - 1 April - 30 June
- Tranche No 3 - 1 July to 30 September
- Tranche No 4 - 1 October to 31 December

Unused quantities from tranches one to three will automatically be allocated to the following tranche. If a tranche is exhausted, the Commission may anticipate the opening of the following tranche.

You can apply for import licences under this quota every Monday before 12 noon (UK time). You can only submit one application and it must not be for more than the quantity available for the subquota concerned. Your application must be accompanied by a security of €30 per tonne.

Your licence application must:

- Show in Box 8 the name of the country of origin and be ticked compulsory "Yes"
- Show in Box 20 the statement "Commission Regulation (EC) No 2375/2002"
- Show in Box 24 the statement "EUR 12/tonne".

We will issue your licence on the fourth working day following your application. However if the total quantities applied for exceed the available amount for the sub-quota concerned, the Commission will set a percentage reduction no later than the third working day after the lodgement date of your application.

You cannot transfer the rights of your licence - you must use it yourself. There is no upward tolerance on the licence. Licences are valid for 45 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

To clear your goods through Customs you must present a Certificate of Origin issued by the competent national authorities of that country, in accordance with Articles 55-65 of Commission Regulation (EEC) No 2454/93.

Imports of barley

R2376/02

An annual quota of 300,000 tonnes for barley falling within CN code 1003 00 is available. Duties on imports within this quota shall be €16 per tonne.

You can apply for an import licence every Monday before 12.00 noon. You may only submit one application and it cannot exceed the quantity available for marketing year. Your licence application must be accompanied by a security of €30 per tonne.

Your licence application must:

- Show in Box 20 the statement "Commission Regulation (EC) No 2376/2002"
- Show in Box 24 the statement "EUR 16/tonne"

We will issue your licence on the fourth working day following your application. However if the total quantities applied for exceed the available amount, the Commission will set a percentage reduction no later than the third working day after the lodgement date of your application.

You cannot transfer the rights of your licence, you must use it yourself. There will be no upward tolerance on the licence. Licences are valid for 45 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

Imports of malting barley from third countries

R2377/02

An annual quota of 50,000 tonnes is available of malting barley falling within CN code Ex 1003 00 to be used in the manufacture of beer aged in vats containing beechwood. Duties on imports within this quota shall be €8 per tonne.

To benefit from this quota, the imported barley must meet the following criteria:

- (a) specific weight: minimum 60.5 kg/hl
- (b) damaged grains: maximum 1%
- (c) moisture: maximum 13.5%
- (d) sound and fair merchantable barley: minimum 96%

This shall be certified by either:

- A certificate of analysis carried out at the importer's request by the Customs Office of release for free circulation; or
- A quality certificate for the imported barley issued by a government authority of the country of origin and recognised by the Commission. In this case the customs office of release for free circulation shall take samples from at least 3% of the imported cargoes for analysis to verify conformity with the analytical parameters.

The following conditions must also be fulfilled:

- The imported barley must be malted within six months from the date of release into free circulation
- The resulting malt must be used in the manufacture of beer aged in vats containing beechwood within no more than 150 days following the date on which the barley is processed into malt.

Processing of barley into malt shall be deemed to have taken place when the malting barley has undergone steeping. The use of malt to manufacture beer aged in vats containing beechwood within no more than 150 days following the date on which the barley is processed into malt shall be subject to verification by the competent authority.

You can only apply for licences under this quota before 12.00 noon on the second Monday of the month and your application must not exceed the quantity available for marketing year.

Your application must be accompanied by proof that:

- You are a natural or legal person who has carried out a commercial activity in the cereals sector for at least 12 months and are registered in the Member State in which the application is submitted.
- You have lodged a security of €35 per tonne with the competent authority of the Member State of release for free circulation. If the goods imported are supported by a certificate of conformity issued by the (US) Federal Grain Inspection Service this security will be reduced to €10 per tonne.
- You will process the imported goods within 6 months from the date of acceptance of entry for free circulation, into malt for use in the manufacture of beer aged in vats containing beechwood within 150 days following the date on which the barley was processed into malt. This must be submitted in writing.

Your licence application must:

- Show in Box 20 the statement "Commission Regulation (EC) No 2377/2002"
- Show in Box 24 the statement EUR 8/tonne

We will issue your licence on the fourth working day following your application. However if the total quantities applied for exceed the available amount, the Commission will set a percentage reduction no later than the third working day after the lodgement date of your application.

You cannot transfer the rights of your licence, you must use it yourself. There is no upward tolerance on the licence. Licences are valid for 60 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

The security of €35 or €10 per tonne shall be released provided the following conditions are fulfilled:

- The quality of the barley, established on the basis of the quality certificate or analysis certificate, meets the criteria outlined above
- You provide proof of the specific final use referred to in Article 5(1) Commission Regulation (EC) No 2377/02, certifying that this use has taken place within the time limit provided for in the written undertaking referred to above.

If the quality criteria and/or the conditions relating to processing are not fulfilled, the security held on the import licence and any additional security held will be forfeit.

Imports from ACP states

You may import certain products duty free or at a reduced duty from ACP states. Full details can be found in Commission Regulation (EC) 2286/02.

Imports of wheat and maize originating from Hungary

There is an annual quota available for 600,000 tonnes of wheat and 450,000 tonnes of maize originating from Hungary. A list of the codes can be found in Commission Regulation (EC) 1447/2003.

You can only apply for this quota before 12 noon on the second Monday of each month. Your application must be accompanied by a security of €30 per tonne.

Your licence application must:

- Show in box 8 the name of the country of origin and be ticked compulsory "Yes"
- Show in box 20 the statement "Regulation (EC) No 1408/2002"
- Show in box 24 the statement "Zero Duty"

We will issue your licence on the fifth working day following your application. However if the total quantities applied for exceed the available amount, the Commission will set a percentage reduction no later than the third working day after the lodgement date of your application.

You cannot transfer the rights of your licence, you must use it yourself. There is no upward tolerance on the licence. Licences are valid until the end of the following month from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your licence security.

To clear your goods through Customs you must present either:

- A EUR1 movement certificate issued by Hungary in accordance with Protocol 4 of the Europe Agreement between the Community and Hungary or
- An invoice declaration on the invoice provided by the exporter in accordance with that Protocol

Import of oat grains otherwise worked falling within CN code 1104 2298

An annual quota of 10,000 tonnes is available, with 1,000 tonnes available each month, at a zero rate of import duty. To take part in this quota you must:

R2369/96

- Prove that you are a natural or legal person who has been involved in a commercial activity in the cereals sector for at least 12 months and be registered in the Member State in which your application is submitted
- Provide a €5 per tonne 'good faith' security (which shall be released on the issue of the licence)
- State that you have only submitted one application.

You can only apply for an import licence on the second working Monday of each month (up to 12 noon). Your application must be for no more than 350 tonnes.

Your licence application must:

- Show in boxes 7 and 8 the country of export and the country of origin
- Show the 'yes' entry in boxes 7 and 8 marked with a cross
- Show in box 20 the statement 'Regulation (EC) No 2369/96'.

We will issue licences as soon as possible after the Commission have notified us of the quantities we can issue licences for. It is possible that the Commission may instruct us to issue licences for a quantity less than you applied for, or not to issue a licence at all. If this happens we will notify you of this and release any relevant security.

There is no upward tolerance on these licences and licence applications may not be withdrawn. Rights on these licences cannot be transferred. Licences are valid for 45 days from the date of issue. You must return your licence within 2 months of its expiry to ensure you do not forfeit your security.

3 Exports

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- J Export taxes
- K Tendering for export refunds/taxes
- L Accessing Member States

D Export licences/AFCs

Depending on the product you are exporting you will need an export licence to export either more than 500 kg or 5 tonnes of cereals. Please see Appendix 3 for a list of products and the quantities above which you will need a licence.

R1291/00, A5

These quantities also apply if you are claiming an export refund. So if you are claiming a refund on exports above these quantities you must advance fix the refund rate on your licence (in which case your licence will be termed an Advance Fixing Certificate (AFC). The licence or AFC must be available for Customs to check when you export your goods. In the UK licences are issued electronically. However if you want to use your licence in another Member State you should request a paper licence when you submit your application.

R800/99, A4

Applying for licences/AFCs

Section S of leaflet ET1 tells you how to apply for an export licence/AFC.

In addition:

- You must show in box 16 of your application only one 12 digit CN code
- If the refund rate varies according to destination you must show in box 7 of your application the destination country or zone which is compulsory
- With the exception of licences issued in connection with invitations to tender, licences/AFCs will be issued on the third working day after applications are lodged (provided that no special measures are taken in the meantime). You must therefore make sure you apply for your AFC in good time
- If you are exporting cereals under a food aid award:
 - You must include the statement 'Licence under GATT - Food Aid' at box 20
 - Show the country of destination and an 'x' in the YES box at box 7.

R1291/00, A14

R800/99, A18

R1342/03, A7

This does not apply to exports of compound animal feedingstuffs, and wheat flour groats and meal and rye flour.

Failure to export to this destination could lead to penalties.

'Special measures' may include rejecting or suspending applications wholly or in part.

Licence validity

Your export licence/AFC will be valid for a specified length of time. There is a list of validity periods at Appendix 2.

R1342/03, A7
Annex 2

Licence security

You may be required to lodge a security with us when applying for your licence. This will be refunded in full if you export at least 95% of the quantity on your licence/AFC within the validity period and return it to us within 2 months of its expiry date. If you fail to do so, we may keep some or all of the security lodged with us.

R1342, A12
R1291/00, A35

We may waive security if it totals less than €100.

R1291/00, A15

There is a list of security rates at Appendix 2.

Special provisions

There are special provisions for the issue of export licences/AFCs in the following circumstances:

- Malt (under CN codes 1107 1019, 1107 1099 and 1107 2000):
 - Export licences/AFCs are normally valid for the month of issue plus 4 months, but at certain times of the year you can request licences/AFCs with extended validity periods. These licences/AFCs require increased licence security and the rights are not transferable
- Wheat flour, groats and meal and rye flour (under CN codes 1101 0015, 1102 20, 1103 1110 and 1103 13):
 - You may apply for a licence/AFC for products falling within 2 adjacent 12 digit CN codes. These codes should be shown in section 16 of your application and will be included on your licence
- Compound animal feedingstuffs (under CN code 2309):
 - In section 15 of your application you should show the full description of the product and its 8 digit CN code
 - In section 16 show the reference '2309'
 - In section 17 and 18, the quantity of compound feedingstuffs to be exported
 - In section 20, the eligible cereal content, if known, split between 'maize' and 'other' cereals
- When large quantities of certain cereals are exported over an extended period in fulfilment of contracts
- In connection with invitations to tender originating in non-member countries
- cereals purchases from intervention storage under tender arrangements. If you tender you must also apply for an AFC supported by a security.

R1342/03, A7.3

R1342/03, A4.1

R1342/03, A4.2

R1342/03, A11

R1342/03, A10

See Appendix 2 for details of security rates and validity periods.

For further details about intervention tenders contact our Cereals Sales Section on 0191 226 5229/5048.

- Glucose based product licence applications applied for between 1 March and 25 June are limited to 30 June. Licences applied for between 26 June and 30 September are valid for 30 days from the date of lodgement. Goods exported under these limited validity licences must be placed into Customs export control on or before the last day of validity, this also includes goods which may have been subject to prefinancing.

R1342/03,
A7(2)

E Export refunds

For further details see 'How to claim an export refund' below.

Traders who export cereals of Community Origin to a non-Member State or to an entitled destination within the Community may receive an export refund.

R800/99

This section details how refund rates are set and how to apply for a refund.

How the rate of refund is applied

Export refund rates are set by the Commission and may vary according to the composition of the product and the destination to which the cereals are being exported.

Export refunds may, against appropriate security, be:

- Paid in advance under advance payment arrangements
- Paid in advance under prefinancing arrangements
- Tendered for above the basic rate.

R800/99
R1784/03, A13

Section E of leaflet ET1 gives more details about advance payment and prefinancing.

Your refund is based on the rate in force on the date you applied for your advance fixing certificate (AFC), or on the tendered rate. This rate may be adjusted at the time of export to take account of:

R1342/03

- Monthly changes in intervention prices
- Processing co-efficients, and
- Corrective amounts set periodically by the Commission.

If the validity of your AFC extends beyond the end of the cereals marketing year we will apply a 'cross marketing year' adjustment which may reduce the refund payable.

See section D1 of leaflet ET1 for details of when an AFC is not required.

Where an AFC is not required your refund will be based on the rate in force on the date you placed your goods under Customs control.

How to claim an export refund

You should read leaflet ET1, section G for the general procedures for the completion and submission of claims for export refund. The commodity codes to be shown are listed at Appendix 1.

You should also remember that except in certain circumstances the AFC must be available for Customs to check when you export your goods, otherwise we may not be able to pay a refund.

There are a number of additional requirements for exports of:

- Cereals in bulk
- Compound animal feedingstuffs under CN code 2309

- Malt under CN codes 1107 1099 and 1107 2000 under the 'declared stocks scheme'
- Cereals not of Community origin

which are described in sections F to I of this leaflet.

Proof of import

For further details see Appendix 10 of leaflet ET1.

If the rate of refund varies according to destination you may be required to provide proof of import into the country stated on your claim form. Further details on tendered exports are contained in section K of this leaflet.

R800/99, A16

R1501/95

For further details see section I of leaflet ET1.

If you are exporting your goods via another Member State we will need to see the Community transit document (form T5) before we can pay your refund.

R800/99, A8

Supplementary declaration codes

Details of products requiring SD codes are at Appendix 7.

There are a number of products for which you must quote Supplementary Declaration (SD) codes at box C49 of your claim form. These codes form a declaration that your product meets certain criteria which allow us to pay your refund. If you do not include these SD codes, payment of refund will be delayed.

Prefinancing

We can pay your refund before your goods leave the Community if you 'prefinance' your exports. There are 2 types of prefinancing:

- Warehousing - for storing goods in a warehouse before export
- Processing - for placing goods in a warehouse to be processed into another product for export.

You can only leave your goods in the warehouse for a certain length of time. Full details can be found in section E of leaflet ET1 but you should be aware of special time limits for certain goods.

The products referred to in Article 1(1)(a) and (b) of Regulation (EEC) No 1784/03 other than maize and sorghum may remain under Customs control with a view to being processed up to 30 September in the case of export licences whose validity expires in July or August. Maize and sorghum may remain under Customs control with a view to being processed up to 30 November in the case of export licences whose validity expires in October.

R500/03, A1

F Export of cereals in bulk

Provision exists to submit an export declaration in a simplified form to Customs with an estimate of the quantity of bulk cereals to be exported.

Once loading is completed a C1221 detailing the exact quantity must be submitted to Customs.

However you require Customs authorisation to operate this system which is known as the simplified clearance procedure (SCP). Without prior authorisation any excess quantity exported will not be entitled to any refund. Any shortfall in the quantity finally exported may result in the application of an administrative penalty.

If you are authorised, the NES declaration should be presented to Customs in the normal way. Box 44 should contain the following 'Provisional net weight - Article 5(6) Regulation 800/99'. You can make this declaration by using SD code 0101. You also need to quote your Customs Registered Number (CRN). When the exact final quantity is known you should submit a C1221 to Customs showing the final net weight:

- When the final quantity exported is within plus or minus 10% of the provisional weight we will pay you the refund on the amount actually exported
- When the final quantity exported is greater than 110% of the provisional weight refund will not be paid on any amount exceeding 110%
- When the final quantity exported is less than 90% of the provisional weight, refund will be paid on the actual amount exported less 10% of the difference between the amount actually exported and 90% of the original provisional weight figure.

G Refunds on compound animal feedingstuffs

Export refunds on compound animal feedingstuffs are paid on the eligible cereal content of the product. Separate refund rates are set for cereal based on maize and 'other' cereals.

Before we can pay your refund we need a complete breakdown of your compound, by CN code and percentage component.

R1517/95

You can do this by either:

- Making a prior declaration using our recipe system, or
- Including the information on your refund claim.

Recipe system

This system allows us to pay your refund more promptly and reduces the amount of paperwork when making your claim. To register your recipe you must notify us of:

- The product name
- The CN code applicable to your product
- The composition of the compound broken down by percentage weight and CN code.

You must also send us an undertaking to let us know immediately any of these details change.

If we accept your recipe declaration, we will allocate it a unique reference number which you should enter under box 44 additional information of NES declarations.

You should bear in mind that using the recipe system is equivalent to a legally binding declaration that the compound feedingstuff being exported is in accordance with the relevant recipe. If you fail to let us know immediately any of the details change, we may withdraw the recipe facility.

See Appendix 7 for details of SD codes.

You should also enter the appropriate Supplementary Declaration code on your claim form to confirm the percentage of cereal content in your recipe.

H Refunds under the malt declared stocks scheme

Introduction

Only malt under CN codes 1107 1099 and 1107 2000 is eligible under the scheme.

The declared stocks scheme concerns the adjustment of export refunds applicable to malt exported during the first 3 months of the cereals marketing year (July, August and September). It is applied because the malt exported during these months is likely to have come from previous season's barley. Under the scheme the advance fixed refund rate is adjusted by taking account of the intervention price in force in June, rather than in the month of export. This has the effect of increasing rather than decreasing the refund rate applicable. To qualify under the scheme, the malt (or barley from which it was made) must be declared and verified as being in stock at the end of June.

R1784/03
R1680/78

Taking part in the declared stocks scheme

You should let us know on or before 16 June whether you intend participating in the scheme. We need to know:

- The location of the barley/malt involved, with a contact name and telephone number for that location, and
- The issue numbers of the advance fixed certificates you propose using.

We will then send you the official declaration form for completion. We must receive this, fully completed, no later than the third working day in July. We will then arrange for the stock to be verified. If we do not receive your form by this date you will not be able to participate in the scheme.

There is more about extracts in section T of leaflet ET1.

You should also return the advance fixed certificates to be used under the scheme. You must then apply for extracts from these certificates for each shipment of malt.

To qualify for the preferential adjustment to the refund, eligible malt must be exported, or placed under Customs control before 1 October of the year in question. Failure to do so will jeopardise your refund and your licence security.

Claiming your refund

You should submit your NES declaration in the normal way and in addition you should:

- Include the declaration 'Declared stocks, Regulation 1680/78' at box 44 of your NES declaration
- Include supplementary declaration code 1311 at box 32 of your NES declaration

See Appendix 7 for details of SD code 1311.

Failure to do so could jeopardise payment of the adjusted refund.

I Refunds on cereals not of Community origin

Basic cereals

Export refunds do not apply to 'basic' cereals produced outside the EC. 'Basic' cereals include:

R1501/95, A12

- Sweetcorn
- Barley
- Oats
- Grain sorghum
- Canary seed
- Durum wheat
- Rye flour
- Malt.
- Wheat
- Rye
- Maize
- Millet
- Buckwheat
- Wheat or meslin flour
- Wheat groats and meal

J Export taxes

R1784/03
R1501/95

Where prices on the world market for any of the products covered by this leaflet reach (or exceed) those in the Community, the Commission may decide to take measures to stabilise the Community market in cereals. This includes the introduction of a tax (or 'levy') on exports to non-member countries, effectively restricting Community exports, increasing supplies to the domestic market and reducing internal prices. The tax would remain in force until domestic prices eased sufficiently.

An export tax would not apply to:

- Exports of victualling supplies
- Cereal content of processed goods
- Exports of food aid under the World Food Programme
- Supplies to the armed forces of a Member State which are stationed outside the Customs territory of the Community
- Exports using an AFC where a refund, including a zero rate, has been fixed in advance.

You must declare to Customs any goods which attract an export tax.

Export taxes may be:

- Applicable at a standard rate to all exports of a particular product
- Varied according to destination
- Tendered for at rates below the standard rate.

The tax would be due at the time of export but payment may be deferred, provided you lodged appropriate security with us prior to export.

Deferred payment

You may export from the United Kingdom using:

- A UK issued advance fixing certificate (AFC)
- A UK issued licence not fixing the rate of tax
- An AFC issued in another Member State.

UK issued AFC

When you apply for your AFC from us you must provide a security to cover your tax liability in addition to the AFC security. When we issue your AFC we will annotate it to indicate that the security for the tax is only valid for exports from the UK.

See section K of this leaflet for further details.

If you use a UK issued AFC in another Member State, you may have to lodge a further security or pay the tax at export in that Member State.

AFC issued in another Member State or non-fixed UK licence

Fax number 0191 226 5701.

You must forward other forms of security to:

Guarantee Section
Rural Payments Agency
PO Box 69
Reading
RG1 7QW.

At least 5 days before you export you must send us a fax containing:

- Quantity of product to be exported
- Description of product (CN code)
- Date of export
- NES declaration reference number
- Port of export
- AFC details
- A request to debit your Block Guarantee.

To minimise delay at the time you export, we will fax the Customs office for the port you have chosen giving them full details including security.

When we receive your NES declaration claim for the export, we will invoice you for the tax due. You must pay this invoice within 30 days when we will return your security to you.

Please note that this procedure will also apply when you export small volumes for which an AFC is not required.

Payments at export

You should use this procedure only in an emergency.

Where you need to export quickly you may exceptionally pay your export tax when you put your goods into Customs control. You must make the payment to the Customs office at the port:

- By banker's draft made payable to HM Customs and Excise
- In cash.

You must also provide an explanation to Customs of the circumstance which forces you to use this procedure.

Intra-Community trade

R2543/93

If you are involved in such trade you will have to:

- Submit a form T5 to Customs, and
- Lodge a security with the Rural Payments Agency to guarantee payment of the tax which would be due if the product did not re-enter the Community.

However if you export by sea:

- By a direct route, and
- On a regular service, and
- With no stops outside the Customs territory of the Community

you will be exempt from these provisions. If you think you might be exempt you should seek confirmation from Customs.

If you are not exempt you must send us, at least 3 days before the date of export, details of all the relevant information. If you do not have a copy of our proforma fax, we can provide you with one. You should also lodge the appropriate security with us.

Export documentation

At the time of export you must complete a form T5. You should tick 'other' in box 104 and insert 'Exit from the Community subject to duty - goods not covered by a transit procedure and intended to be re-introduced into the territory. For security release purposes only'. You should also insert in box 106 of the T5 your export reference number. If you are, or use, an authorised consignor, you should:

- Ensure the duplicate copy is presented to Customs
- Ensure that a copy of the authenticated T5 is sent to us.

If you are not, or do not use, an authorised consignor, Customs will send us a copy T5.

Following authentication by the importing Member State, the original T5 will be returned to us via Customs to release your security.

If your security has not been released 3 months after the date of export, you may at this point submit, and request us to accept, alternative proofs. These must be in the form of:

- Transport proof, and either of
- Primary or secondary proof of arrival (see Appendix 11 of leaflet ET1), or
- Proof of payment.

If 11 months after the date of export you have not provided proof to enable your security to be released, we will forfeit it.

K Tendering for export refunds and taxes

Introduction

On a weekly basis you may submit a tender to us (or the competent body of any other Member State) to export cereals at an export refund rate higher than the standard rate, or for an export tax lower than the standard rate.

R1501/95

Currently you may tender for exports of common wheat, barley and rye.

The Commission will issue invitations to tender for refunds or taxes for particular products setting out when and to whom you can submit tenders.

Your application must be supported by appropriate security and accompanied by an undertaking to submit an application for an advance fixing certificate if your bid is successful.

How to send us your tender

You can apply in person, by letter (registered post is recommended), or fax and your application must include:

- The Regulation number of the invitation to tender
- Your name and address
- The type and quantity of product to be exported
- The rate of refund or tax in €/tonne
- A written undertaking to submit an application for an advance fixing certificate within 2 days of being informed of a successful bid.

The rate of tender security is currently €12/tonne.

We can only consider your bid if you include all this information and you lodge sufficient security before the end of the application period. You cannot withdraw or amend a tender once it is submitted.

Awarding the tender

On the basis of the tenders submitted the Commission may decide to make an award or take no further action. We will let you know as soon as a decision is taken.

Application for AFC

See Appendix 3 for details of security rates.

If your bid is successful you must apply for an advance fixing certificate within 2 days of being informed of your successful bid, lodging the appropriate security.

Tender securities

If your bid is unsuccessful or no award is made we will release your tender security immediately. If your bid is successful, we will release your tender security as soon as you lodge your AFC security.

If you fail to submit an application for an AFC within 2 days of being informed of your successful bid your tender security will become forfeit.

Reference material

Appendices

- 1 Export refund nomenclature
- 2 Validity periods and security rates
- 3 Quantities above which you will need a licence
- 4 Zones for the purposes of export refunds
- 5 African, Caribbean and Pacific (ACP) states
- 6 Overseas Countries and Territories (OCTs)
- 7 Supplementary declaration codes

Appendix 1 Export refund nomenclature

A. Cereals and wheat or rye flour, groats or meal

CN Code	Description of goods	Product code
1001	Wheat and meslin:	
1001 10 00	• Durum wheat:	
	•• Seed	1001 10 00 9200
	•• Other	1001 10 00 9400
1001 90	• Other:	
	•• Other spelt, common wheat and meslin:	
1001 90 91	••• Common wheat and meslin seed	1001 90 91 9000
1001 90 99	••• Other	1001 90 99 9000
1002 00 00	Rye	1002 00 00 9000
1003 00	Barley:	
1003 00 10	• Seed	1003 00 10 9000
1003 00 90	• Other	1003 00 90 9000
1004 00 00	Oats:	
	• Seed	1004 00 00 9200
	• Other	1004 00 00 9400
1005	Maize (corn):	
1005 10	• Seed:	
1005 10 90	•• Other	1005 10 90 9000
1005 90 00	• Other	1005 90 00 9000
1007 00	Grain sorghum:	
1007 00 90	• Other	1007 00 90 9000
1008	Buckwheat, millet and canary seed; other cereals	
1008 20 00	• Millet	1008 20 00 9000
1101 00 00	Wheat or meslin flour:	
	• Wheat flour:	
1101 00 11	•• Of durum wheat	1101 00 11 9000
1101 00 15	•• Of common wheat and spelt:	
	••• Of an ash content of 0 to 600 mg/100 g	1101 00 15 9100
	••• Of an ash content of 601 to 900 mg/100 g	1101 00 15 9130
	••• Of an ash content of 901 to 1,100 mg/100 g	1101 00 15 9150
	••• Of an ash content of 1,101 to 1,650 mg/100 g	1101 00 15 9170
	••• Of an ash content of 1,651 to 1,900 mg/100 g	1101 00 15 9180
	••• Of an ash content of more than 1,900 mg/100 g	1101 00 15 9190
1101 00 90	• Meslin flour	1101 00 90 9000

CN Code	Description of goods	Product code
1102	Cereal flours other than of wheat or meslin:	
1102 10 00	• Rye flour:	
	•• Of an ash content of 0 to 1,400 mg/100 g	1102 10 00 9500
	•• Of an ash content of 1,400 to 2,000 mg/100 g	1102 10 00 9700
	•• Of an ash content of more than 2,000 mg/100 g	1102 10 00 9900
1103	Cereal groats, meal and pellets:	
	• Groats and meal:	
1103 11	•• Of wheat:	
1103 11 10	••• Durum wheat:	
	•••• Of an ash content from 0 to 1,300 mg/100 g:	
	••••• Meal of which less than 10%, by weight, is capable of passing through a sieve of 0.160 mm mesh	1103 11 10 9200
	••••• Other	1103 11 10 9400
	•••• Of an ash content of more than 1,300 mg/100 g	1103 11 10 9900
1103 11 90	••• Common wheat and spelt:	
	•••• Of an ash content of 0 to 600 mg/100 g	1103 11 90 9200
	•••• Of an ash content exceeding 600 mg/100 g	1103 11 90 9800

B. Products processed from cereals

CN Code	Description of goods	Product code
1102	Cereal flours other than of wheat or meslin:	
1102 20	• Maize (corn) flour:	
1102 20 10	•• Of a fat content not exceeding 1.5% by weight:	
	••• Of a fat content not exceeding 1.3% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.8% by weight (4)	1102 20 10 9200
	••• Of a fat content exceeding 1.3% but not exceeding 1.5% by weight and of a crude fibre content, referred to dry matter, not exceeding 1% by weight (4)	1102 20 10 9400
1102 20 90	•• Other:	
	••• Of a fat content exceeding 1.5% but not exceeding 1.7% by weight and of a crude fibre content, referred to dry matter, not exceeding 1% by weight (4)	1102 20 90 9200
1102 90	• Other:	
1102 90 10	•• Barley flour:	
	••• Of an ash content, referred to dry matter, not exceeding 0.9% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.9% by weight	1102 90 10 9100
	••• Other	1102 90 10 9900
1102 90 30	•• Oat flour:	
	••• Of an ash content, referred to dry matter, not exceeding 2.3% by weight, of a crude fibre content, referred to dry matter, not exceeding 1.8% by weight, of a moisture content not exceeding 11% and of which the peroxidase is virtually inactivated	1102 90 30 9100
1103	Cereal groats, meal and pellets:	
1103 12 00	• Groats and meal:	
	•• Of oats:	
	••• Of an ash content, referred to dry matter, not exceeding 2.3% by weight, of a tegument content not exceeding 0.1%, of a moisture content not exceeding 11% and of which the peroxidase is virtually inactivated	1103 12 00 9100
1103 13	•• Of maize (corn):	
1103 13 10	••• Of a fat content not exceeding 1.5% by weight:	
	•••• Of a fat content, not exceeding 0.9% by weight and a crude fibre content, referred to dry matter, not exceeding 0.6% by weight (1) (5)	1103 13 10 9100
	•••• Of a fat content, exceeding 0.9% by weight but not exceeding 1.3% by weight and a crude fibre content, referred to dry matter, not exceeding 0.8% by weight (1) (5)	1103 13 10 9300
	•••• Of a fat content, exceeding 1.3% by weight but not exceeding 1.5% by weight and of a crude fibre content, referred to dry matter, not exceeding 1.0% by weight (1) (5)	1103 13 10 9500

CN Code	Description of goods	Product code
1103 13 90	<ul style="list-style-type: none"> ••• Other: <ul style="list-style-type: none"> •••• Of a fat content, exceeding 1.5% by weight but not exceeding 1.7% by weight and of a crude fibre content, referred to dry matter, not exceeding 1% by weight (1) (5) 	1103 13 90 9100
1103 19	<ul style="list-style-type: none"> •• Of other cereals: 	
1103 19 10	<ul style="list-style-type: none"> ••• Of rye 	1103 19 10 9000
1103 19 30	<ul style="list-style-type: none"> ••• Of barley: <ul style="list-style-type: none"> •••• Of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.9% by weight 	1103 19 30 9100
1103 21 00	<ul style="list-style-type: none"> • Pellets: <ul style="list-style-type: none"> •• Of wheat 	1103 21 00 9000
1103 29	<ul style="list-style-type: none"> •• Of other cereals: 	
1103 29 20	<ul style="list-style-type: none"> ••• Of barley 	1103 29 20 9000
1104	<p>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground:</p> <ul style="list-style-type: none"> • Rolled or flaked grains: <ul style="list-style-type: none"> •• Of barley: <ul style="list-style-type: none"> ••• Flaked: <ul style="list-style-type: none"> •••• Of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.9% by weight 	1104 11 90 9100
1104 11	<ul style="list-style-type: none"> •• Of barley: 	
1104 11 90	<ul style="list-style-type: none"> ••• Flaked: <ul style="list-style-type: none"> •••• Of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.9% by weight 	1104 11 90 9100
1104 12	<ul style="list-style-type: none"> •• Of oats: 	
1104 12 90	<ul style="list-style-type: none"> ••• Flaked: <ul style="list-style-type: none"> •••• Of an ash content, referred to dry matter, not exceeding 2.3% by weight, of a tegument content not exceeding 0.1%, of a moisture content not exceeding 12% and of which the peroxidase is virtually inactivated •••• Of an ash content, referred to dry matter, not exceeding 2.3% by weight, of a tegument content exceeding 0.1%, but not exceeding 1.5%, of a moisture content not exceeding 12% and of which the peroxidase is virtually inactivated 	1104 12 90 9100 1104 12 90 9300
1104 19	<ul style="list-style-type: none"> •• Of other cereals: 	
1104 19 10	<ul style="list-style-type: none"> ••• Of wheat 	1104 19 10 9000
1104 19 50	<ul style="list-style-type: none"> ••• Of maize: <ul style="list-style-type: none"> •••• Flaked: <ul style="list-style-type: none"> ••••• Of a fat content, referred to dry matter, not exceeding 0.9% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.7% by weight (5) 	1104 19 50 9110

CN Code	Description of goods	Product code
	<ul style="list-style-type: none"> •••• Of a fat content, referred to dry matter, exceeding 0.9% but not exceeding 1.3% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.8% by weight (5) 	1104 19 50 9130
1104 21	<ul style="list-style-type: none"> • Other worked grains (for example, hulled, pearled, sliced or kibbled): •• Of barley: 	
1104 21 10	<ul style="list-style-type: none"> ••• Hulled (shelled or husked): •••• Of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.9% by weight (2) 	1104 21 10 9100
1104 21 30	<ul style="list-style-type: none"> ••• Hulled and sliced or kibbled ('Grütze' or 'grutten'): •••• Of an ash content, referred to dry matter, not exceeding 1% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.9% by weight (2) 	1104 21 30 9100
1104 21 50	<ul style="list-style-type: none"> ••• Pearled: •••• Of an ash content, referred to dry matter, not exceeding 1% by weight (without talc): ••••• First category (3) ••••• Of an ash content, referred to dry matter, not exceeding 1% by weight (without talc): ••••• Second category (3) 	1104 21 50 9100 1104 21 50 9300
1104 22	<ul style="list-style-type: none"> •• Of oats: 	
1104 22 20	<ul style="list-style-type: none"> ••• Hulled (shelled or husked): •••• Of an ash content, referred to dry matter, not exceeding 2.3% by weight, of a tegument content not exceeding 0.5%, of a moisture content not exceeding 11% and of which the peroxidase is virtually inactivated (2) 	1104 22 20 9100
1104 22 30	<ul style="list-style-type: none"> ••• Hulled and sliced or kibbled ('Grütze' or 'grutten'): •••• Of an ash content, referred to dry matter, not exceeding 2.3% by weight, of a tegument content not exceeding 0.1%, of a moisture content not exceeding 11% and of which the peroxidase is virtually inactivated (2) 	1104 22 30 9100
1104 23	<ul style="list-style-type: none"> •• Of maize (corn): 	
1104 23 10	<ul style="list-style-type: none"> ••• Hulled (shelled or husked), whether or not sliced or kibbled: •••• Of a fat content, referred to dry matter, not exceeding 0.9% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.6% by weight ('Grütze' or 'grutten') (2) (5) •••• Of a fat content, referred to dry matter, exceeding 0.9% but not exceeding 1.3% by weight and of a crude fibre content, referred to dry matter, not exceeding 0.8% by weight ('Grütze' or 'grutten') (2) (5) 	1104 23 10 9100 1104 23 10 9300
1104 29	<ul style="list-style-type: none"> •• Of other cereals: 	

1104 29 11	<ul style="list-style-type: none"> ••• Hulled (shelled or husked), whether or not sliced or kibbled: <ul style="list-style-type: none"> •••• Of wheat (2) ••• Not otherwise worked than kibbled: 	1104 29 11 9000
<hr/>		
<hr/>		
<hr/>		
<hr/>		
CN Code	Description of goods	Product code
1104 29 51	•••• Of wheat	1104 29 51 9000
1104 29 55	•••• Of rye	1104 29 55 9000
1104 30	• Germ of cereals, whole, rolled, flaked or ground:	
1104 30 10	•• Of wheat	1104 30 10 9000
1104 30 90	•• Of other cereals	1104 30 90 9000
<hr/>		
1107	Malt, whether or not roasted:	
1107 10	<ul style="list-style-type: none"> • Not roasted: •• Of wheat: 	
1107 10 11	<ul style="list-style-type: none"> ••• In the form of flour •• Other: 	1107 10 11 9000
1107 10 91	••• In the form of flour	1107 10 91 9000
<hr/>		
1108	Starches; inulin:	
1108 11 00	<ul style="list-style-type: none"> • Starches (6): •• Wheat starch: <ul style="list-style-type: none"> ••• Of a dry matter content of not less than 87% and a purity in the dry matter of not less than 97% ••• Of a dry matter content of not less than 84% but less than 87% and a purity in the dry matter of not less than 97% (7) 	1108 11 00 9200 1108 11 00 9300
1108 12 00	<ul style="list-style-type: none"> •• Maize (corn) starch: <ul style="list-style-type: none"> ••• Of a dry matter content of not less than 87% and a purity in the dry matter of not less than 97% ••• Of a dry matter content of not less than 84% but less than 87% and a purity in the dry matter of not less than 97% (7) 	1108 12 00 9200 1108 12 00 9300
1108 13 00	<ul style="list-style-type: none"> •• Potato starch: <ul style="list-style-type: none"> ••• Of a dry matter content of not less than 80% and a purity in the dry matter of not less than 97% ••• Of a dry matter content of not less than 77% but less than 80% and a purity in the dry matter of not less than 97% (7) 	1108 13 00 9200 1108 13 00 9300
1108 19	•• Other starches:	
1108 19 10	<ul style="list-style-type: none"> ••• Rice starch: <ul style="list-style-type: none"> •••• Of a dry matter content of not less than 87% and a purity in the dry matter of not less than 97% 	1108 19 10 9200

2106 90 55

•••• Glucose syrup and maltodextrine syrup (8)

2106 90 55 9000

Notes

- (1) The export refund is paid in respect of maize, groats and meal:
- of which a percentage not exceeding 30% passes through a sieve with an aperture of 315 micrometres
 - of which a percentage not exceeding 5% passes through a sieve with an aperture of 150 micrometres.
- (2) 'Hulled grains' are grains corresponding to the definition given in the Annex to Commission Regulation (EEC) No 821/68 (OJ No L 149, 29.6.1968, p 46).
- (3) 'Pearled grains' are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68.
- (4) The analytical method to be used for the determination of the fatty matter content is that printed in Annex I (method A) to Commission Directive 84/4/EEC (OJ No L 15, 18.1.1984, p 28).
- (5) The procedure to be followed for the determination of the fatty matter content is as follows:
- the sample has to be crushed so that 90% or more can pass through a sieve with an aperture of 500 micrometres and 100% can pass through a sieve with an aperture of 1000 micrometres
 - the analytical method to be used afterwards is that which is printed in Annex I (method A) to Directive 84/4/EEC
- (6) • The dry matter content of starch is determined by the method laid down in Annex II to Commission Regulation (EEC) No 1908/84 (OJ No L 178, 5.7.1984, p 22). The purity of starch is determined using the Ewers modified polarimetric method, as published in Annex I of the Third Commission Directive 72/199/EEC (OJ No L 123, 29.5.1972, p 6).
- (7) The export refund payable for starch shall be adjusted by using the following formula:

1. Potato starch $\frac{\text{actual \% dry matter}}{80} \times \text{export refund}$

2. All other types of starch: $\frac{\text{actual \% dry matter}}{87} \times \text{export refund}$

When completing Customs formalities, the applicant shall state on the declaration provided for this purpose the dry matter content of the product.

- (8) The export refund is payable for products having a dry matter content of less than 78%. The export refund provided for products having a dry matter content of less than 78% shall be adjusted by using the following formula:

$\frac{\text{actual dry matter content}}{78} \times \text{export refund}$

The dry matter content is determined by method 2 laid down in Annex II to Commission Directive 79/796/EEC (OJ No L 239, 22.9.1979, p 24), or by any other suitable analysis method offering at least the same guarantees.

C. Malt

CN Code	Description of goods	Product code
1107	Malt, whether or not roasted:	
1107 10	• Not roasted:	
	•• Of wheat:	
1107 10 19	••• Other	1107 10 19 9000
	•• Other	
1107 10 99	••• Other	1107 10 99 9000
1107 20 00	• Roasted	1107 20 00 9000

D. Cereal-based compound feedingstuffs

CN Code	Description of goods	Product code
2309	Preparations of a kind used in animal feeding (1):	
2309 10	<ul style="list-style-type: none"> • Dog or cat food, put up for retail sale: •• Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 40 90, 1702 90 50 and 2106 90 55 or milk products: ••• Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup: •••• Containing no starch, or containing 10% or less by weight of starch (2) (3): 	
2309 10 11	••••• Containing no milk products or containing less than 10% by weight of such products	2309 10 11 9000
2309 10 13	<ul style="list-style-type: none"> ••••• Containing not less than 10% but less than 50% by weight of milk products •••• Containing more than 10% but not more than 30% by weight of starch (2): 	2309 10 13 9000
2309 10 31	••••• Containing no milk products or containing less than 10% by weight of such products	2309 10 31 9000
2309 10 33	<ul style="list-style-type: none"> ••••• Containing not less than 10% but less than 50% by weight of milk products •••• Containing more than 30% by weight of starch (2): 	2309 10 33 9000
2309 10 51	••••• Containing no milk products or containing less than 10% by weight of such products	2309 10 51 9000
2309 10 53	••••• Containing not less than 10% but less than 50% by weight of milk products	2309 10 53 9000
2309 90	<ul style="list-style-type: none"> • Other: •• Other: ••• Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products: •••• Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup: ••••• Containing no starch or containing 10% or less by weight of starch (2) (3): 	
2309 90 31	•••••• Containing no milk products or containing less than 10% by weight of such products	2309 90 31 9000
2309 90 33	<ul style="list-style-type: none"> •••••• Containing not less than 10% but less than 50% by weight of milk products •••••• Containing more than 10% but not more than 30% by weight of starch (2): 	2309 90 33 9000
2309 90 41	•••••• Containing no milk products or containing less than 10% by weight of such products	2309 90 41 9000

CN Code	Description of goods	Product code
2309 90 43	••••• Containing not less than 10% but less than 50% by weight of milk products	2309 90 43 9000
2309 90 51	••••• Containing more than 30% by weight of starch (2): ••••• Containing no milk products or containing less than 10% by weight of such products	2309 90 51 9000
2309 90 53	••••• Containing not less than 10% but less than 50% by weight of milk products	2309 90 53 9000

Notes

- (1) Covered by Regulation (EEC) No 1619/93 of the Commission (OJ No L 155, 25.6.1993, p 24).
- (2) Cereal products means the products falling within subheadings 0709 90 60 and 1712 90 19, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (unprocessed and not reconstituted and excluding subheading 1104 30) and the cereals content of the products falling within subheadings 1904 10 10 and 1904 10 90 of the combined nomenclature. The cereals content in products under subheadings 1904 10 10 and 1904 10 90 of the combined nomenclature is considered to be equal to the weight of this final product. No refund is paid for cereals where the origin of the starch cannot be clearly established by analysis.
- (3) A refund will only be paid for products containing 5% or more by weight of starch.

Appendix 2 Validity periods and security rates

CN Code	Description	Validity Period		Rate of security : € per tonne				
		Import	Export ^① ^②	Normal			Advance fixed	
				Import	Conces- sionary import	Export (without refund)	Export (with refund)	Export to ACP countries
0709 9060	Sweet corn, fresh or chilled	45 days						
0712 9019	Dried sweet corn	45 days		1	15	5	20	12
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content; fresh or dried, whole or sliced; sago pith	Month of issue plus 4 months	Month of issue plus 4 months	1	5 ^③	5	20	N/A
100190	Common wheat and meslin	45 days	Month of issue plus 4 months	1	15	5	20	12
100110	Durum wheat	45 days	Month of issue plus 4 months	1	15	5	20	12
100200	Rye							
100300	Barley							
100400	Oats							
100510 90	Maize; other than hybrid maize for sowing							
100590 00	Maize other than seed		Month of issue plus 4 months					
100810	Buckwheat	45 days	Month of issue plus 4 months	1	15	5	20	12
100820	Millet							
100700 90	Grain sorghum							
100890 10	Triticale							
100830	Canary seed							
100890 90	Other cereals							
110100	Wheat or meslin flour	60 days	Month of issue plus 4 months	1	5	5	20	12

Note:

- ① Where an export refund rate is not set the validity of the export licence will be only 60 days
- ② Export licence requests for immediate issue will carry a validity period of 60 days
- ③ Special security rates and validity periods apply for 6% ad valorem imports

CN Code	Description	Validity Period		Rate of security : € per tonne				
		Import	Export	Normal			Advance fixed	
				Import	Conces- -sionary import	Export (without refund)	Export (with refund)	Export to ACP countries
110210	Rye flour	60 days	Month of issue plus 4 months					
110220 110290	Other cereal flours	Month of issue plus 4 months	Month of issue plus 4 months					
110311 10	Durum wheat groats, meal and pellets	60 days	Month of issue plus 4 months					
110311 90	Common wheat groats, meal and pellets	60 days	Month of issue plus 4 months	1	5	5	20	12
1103	Cereal groats, meal and pellets, other than wheat	Month of issue plus 4 months	Month of issue plus 4 months					
1104	Cereal grains otherwise worked (eg hulled, rolled, flaked, pearled, sliced or kibbled) except rice of the heading number 1006, germ of cereals, whole, rolled, flaked or ground	Month of issue plus 4 months	Month of issue plus 4 months					
1106	Flour and meal of sago and of roots and tubers falling within heading 0714	Month of issue plus 4 months	Month of issue plus 4 months					
1107	Malt: roasted or unroasted	60 days	Month of issue plus 4 months ^⓪	1	5	5	20 [Ⓢ]	12
1108	Starches:							
110811	Wheat starch	Month of	Month of	1	5	5	20	12
110812	Maize starch	issue plus	issue plus					
110813	Potato starch	4 months	4 months					
110814	Manioc (cassava) starch							
110819	Other							
1109	Wheat Gluten: whether or not dried wheat							

Notes:

⓪ Licence validity can be for 1 + 11 months on request by trader. Applications received between 1 November and 30 April the licence validity is restricted to 30 September.

Ⓢ €24 for extended validity licences.

Appendix 2 • Validity periods and security rates

CN Code	Description	Validity Period		Rate of security : € per tonne				
		Import	Export	Normal			Advance fixed	
				Import	Conces -sionary import	Export (without refund)	Export (with refund)	Export to ACP countries
170230 51 170230 59 170230 91 170230 99 170240 90 170290 50	Glucose and glucose syrup: maltodextrine and maltodextrine syrup	Month of issue plus 4 months	Month of issue plus 4 months ^①	1	5	5	20	12
170290	Caramel:							
170290 75 170290 79	Other, containing less than 50% by weight of sucrose in the dry matter							
210690 55	Glucose syrup and maltodextrine syrup, flavoured or coloured	Month of issue plus 4 months	Month of issue plus 4 months ^①	1	5	5	20	12
230210 10 230220 10 230210 90 230220 90 230230 10 230240 10 230230 90 230240 90	Brans, sharps and other residues derived from the sifting, milling or working of cereals	Month of issue plus 4 months	Month of issue plus 4 months	1	5	5	20	12
2303	Brewing and distilling dregs and waste; residues of starch manufacture and similar residues:	Month of issue plus 4 months	Month of issue plus 4 months	1	5	5	20	12
230310 11 230310 19	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors)	Month of issue plus 4 months	Month of issue plus 4 months	1	5	5	20	12
230230 90 230310 90 230330 00	Other	Month of issue plus 4 months	Month of issue plus 4 months	1	5	5	20	12

Note:

- ① Licences applied for up until 25 June shall expire on 30 June. Licences applied for between 26 June until 30 September shall be valid for 30 days from the date of lodgement

CN Code	Description	Validity Period		Rate of security : € per tonne				
		Import	Export	Normal			Advance fixed	
				Import	Conces- -sionary import	Export (without refund)	Export (with refund)	Export to ACP countries
2308	Products of vegetables origin of a kind used in animal feed, not elsewhere specified or included:	Month of issue plus 4 months	Month of issue plus 4 months [Ⓞ]	1	5	5	20	12
230810 00 230890 30 2309	Acorns, horse chestnuts and pomace or marc of fruit							
230910 230990	Sweetened forage; other preparations of a kind used in animal feed: Other: containing separately or together and whether or not mixed with other products, starch, glucose, maltodextrine, glucose syrup or maltodextrine syrup falling within sub-headings 1702 30 51, 170230 59, 170230 91, 170230 99, 170240 90 and 170290 50 and 210690 55 or milk products, except preparations and feedingstuffs containing 50% or more by weight of milk products							

Note:

Ⓞ The Commission may restrict the validity of licences for maize-based products, with such licences expiring on 31 August

Export licences under GATT Food Aid are valid for the month of issue plus 4 months

Appendix 3 Quantities above which you will need a licence

Maximum quantities of products for which import or export licences or advance fixing certificates need not be presented pursuant to the fourth indent of Article 5(1) of Regulation (EC) No 1291/00 (provided import or export does not take place under preferential arrangements subject to a licence)①

	Product (Combined Nomenclature code)	Net quantity
A	CEREALS AND RICE [<i>Commission Regulation (EC) No 1342/03</i> ②]: <i>Import licence:</i>	
	0709 90 60	5,000 kg
	0712 90 19	
	0714	With the exception of subheading 0714 20 10
	1001 10	
	1001 90 91	
	1001 90 99	
	1002 00 00	
	1003 00	
	1004 00	
	1005 10 90	
	1005 90 00	
	1007 00 90	
	1008	1,000 kg
	1101 00 11	
	1101 00 15	
	1101 00 90	
	1102	
	1103	
	1104	
	1106 20	
	1107	
	1108	With the exception of subheading 1108 20 00
	1109 00 00	
	1702 30 51	
	1702 30 59	
	1702 30 91	
	1702 30 99	
	1702 40 90	
	1702 90 50	
	1702 90 75	
	1702 90 79	
	2106 90 55	
	2302	With the exception of subheading 2302 50
	2303 10	
	2303 30 00	
	2306 70 00	
	2308 10 00	
	2308 90 30	
	ex 2309	Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrups falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 and milk products. With the exception of preparations or foodstuffs containing not less than 50% by weight of milk products

Product (Combined Nomenclature code)	Net quantity	
<i>Export licence with or without advance fixing of the refund:</i>		
0709 90 60	5,000 kg	
0712 90 19		
0714		
1001 10		
1001 90 91		
1001 90 99		
1002 00 00		
1003 00		
1004 00		
1005 10 90		
1005 90 00		
1007 00 90		
1008		500 kg
1101 00 11		
1101 00 15		
1101 00 90		
1102		
1103		
1104		
1106 20		
1107		
1108		
1109 00 00		
1702 30 51		
1702 30 59		
1702 30 91		
1702 30 99		
1702 40 90		
1702 90 50		
1702 90 75		
1702 90 79		
2106 90 55		
2302		
2303 10		
2303 30 00		
2306 70 00		
2308 10 00		
2308 90 30		
ex 2309		

With the exception of subheading 0714 20 10

With the exception of subheading 1108 20 00

With the exception of subheading 2302 50

Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrups falling within subheading 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 and milk products. With the exception of preparations or foodstuffs containing not less than 50% by weight of milk products

Notes:

- ① For example, the quantities indicated in this document do not cover imports under quantitative quotas or preferential arrangements, for which licences are always required for all quantities. The quantities indicated here refer to import under normal arrangements, ie with payment of full duties and with no limits on quantities
- ② OJ L117, 24.5.1995, p2

Appendix 4 Zones for the purposes of export refunds

Zone I

- (a) Morocco
Algeria
Tunisia
- (b) Egypt
Israel
Lebanon
Syria
Turkey
Ex-Spanish Sahara
- (c) Libya

Zone II

- a) Norway
Færoe Islands
Iceland
- (d) Russia (North)
Iceland

Zone III

- (a) Bosnia-Herzegovina
Croatia
Territory of the former Yugoslavia, excluding Slovenia, Croatia and Bosnia-Herzegovina
- (b) Albania
Romania
Bulgaria
- (c) Russia (South)
Armenia
Georgia
Azerbaijan
Moldava
Ukraine
Kazakhstan
Kyrgystan
Uzbekistan
Tadjikistan
Turkmenistan

Zone IV

- (a) Mexico
Countries and territories of Central America (except ACP countries)
- (b) Greater and Lesser Antilles and Bermuda (except ACP countries, Puerto Rico and OCT)
- (c) Countries and territories of South America (Atlantic Coast, other than OCT)
- (d) Countries and territories of South America (Pacific Coast)

Zone V

Republic of South Africa

Zone VI

Countries and territories of the Arabian Peninsula
Jordan
Iraq
Iran

Zone VII

- (a) Afghanistan
Pakistan
India (including Sikkim)
Nepal
Sri Lanka
Bangladesh
Myanmar
Bhutan
Islands of the Indian Ocean (except ACP countries and OCT)
- (b) Thailand
Kampuchea
Laos
Japan
Indonesia
Malaysia
Philippines
- (c) Other countries and territories of Asia and Oceania (except OCT)
Australia
New Zealand

Zone VIII

ACP and OCT - see Appendix 5 and 6

Appendix 5 African, Caribbean and Pacific (ACP) states

Angola	Madagascar
Antigua and Barbuda	Malawi
Bahamas	Mali
Barbados	Mauritania
Belize	Mauritius
Benin	Mozambique
Botswana	Namibia
Burkina Faso	Niger
Burundi	Nigeria
Cameroon	Papua New Guinea
Cape Verde	Rwanda
Central African Republic	São Tomé and Príncipe
Chad	Senegal
Comoros (not including Mayotte)	Seychelles
Congo	Sierra Leone
Djibouti	Solomon Islands
Dominican Republic	Somalia
Dominica	St Kitts - Nevis
Equatorial Guinea	St Lucia
Ethiopia	St Vincent and the Grenadines
Fiji	Sudan
Gabon	Surinam
Gambia	Swaziland
Ghana	Tanzania
Grenada	Togo
Guinea	Tonga
Guinea Bissau	Trinidad and Tobago
Guyana	Tuvalu
Haiti	Uganda
Ivory Coast	Vanuatu
Jamaica	Western Samoa
Kenya	Zaire
Kiribati	Zambia
Lesotho	Zimbabwe
Liberia	

Appendix 6 Overseas Countries and Territories

Overseas Countries and Territories

Overseas countries of the Kingdom of the Netherlands:

- The Netherlands Antilles (Aruba, Bonaire, Curacao, St Martin, Saba, St Eustatius).

Overseas territories of the French Republic:

- New Caledonia and Dependencies
- Wallis and Futuna Islands
- French Polynesia
- French Southern and Antarctic Territories.

Territorial collectivity of the French Republic:

- Mayotte.

Overseas countries and territories of the United Kingdom of Great Britain and Northern Ireland:

- Associated states in the Caribbean (Anguilla, St Kitts - Nevis)
- Cayman Islands
- Falkland Islands and Dependencies
- Turks and Caicos Islands
- British Virgin Islands
- Montserrat
- Pitcairn
- St Helena and Dependencies
- British Antarctic Territory
- British Indian Ocean Territory.

Country having special relations with the United Kingdom of Great Britain and Northern Ireland:

- Brunei.

Appendix 7 Supplementary declaration codes for the cereals sector

CN Code	Declaration	SD Code
2309	In accordance with Regulation (EEC) 495/79, I hereby quote the relevant recipe number in box 44 and declare that this product contains no ingredients falling within CN headings 0714 or 1106 20 (if no recipe number, a complete breakdown of all ingredients at combined nomenclature level must be shown in box 47).	1301 (followed by the percentage of eligible cereals in the product)
2309	I declare that I do not wish to claim an export refund and that the product contains the following percentage of cereals.	1312 (followed by the percentage of eligible cereals in the product)
1103 1110 200 1103 1110 400 1103 1190 200	This product does not contain compressed meal.	1310
1108	I declare that the content by weight of starch, expressed as dry matter per 1,000 kg of this product is as shown in the code quoted.	1305 (followed by the quantity per 1,000 kg)
1108 1100 1108 1200	This product has an acetyl content of below 0.5%, has not benefited from a production refund pursuant to Council Regulation (EEC) No 1109/86 and has not been imported from a third country.	1308
1102 2010 1102 2090 1103 1310 1103 1390	The product has not undergone heat treatment resulting in pre-gelatinisation of the starch.	1309
1107 (Declared Stocks Scheme)	I/we claim the adjusted rate of export refund in connection with the goods included in this export declaration. I/we also confirm that they have been processed or taken from stocks of barley or malt, of community origin which were in stock at 30 June and declared in accordance with Regulation (EEC) No 1680/78.	1311
1108 1300	This product has; an acetyl content of below 0.5%; has not benefited from a production refund pursuant to Council Regulation (EEC) No 1109/86; has not been imported from a third country and is not potato starch produced in excess of the quota introduced under Council Regulation (EC) No 1868/94, but starch reclaimed from potato slurry by product of a manufacturing process.	1313
1702 3059 1702 3099 1702 9050 2106 9055	I declare that the content expressed as dry matter per 100 kgs of this product is as shown in the code quoted	1314 (followed by the quantity per 100 kgs)
All	I declare that I have been approved by HMC&E to use the Simplified Declaration Procedures relating to the Provisional Net Weight declaration in accordance with Regulation 800/99 Article 5(6) and that I have quoted my relevant HMC&E approval number.	0101