

## Leaflet ET4



The rules and obligations described in this leaflet arise from European Community regulations and directives which are binding in the United Kingdom. The regulations and directives are subject to alteration. Whilst every effort is made to ensure that the information given is complete and accurate, this cannot be guaranteed. Delays can occur both in publication and in the issue of amendments to leaflets. Where doubt arises on interpretation legal advice should be sought; however it should be noted that the European Court of Justice has the ultimate authority on such matters.

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

**There are time limits apply to many of the procedures described in this leaflet. It is important that you meet them, since failure to do so may result in loss of entitlement to refunds or loss of security.**

"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 (ET4) deals with trade in oils and fats. It gives specific rules about importing and exporting oils and fats from/to countries outside the EU.

The rules in the leaflets about specific goods have precedence over the general rules outlined in leaflet ET1 (the trader's guide to importing and exporting CAP goods). If you are not sure which rules apply, please get in touch with us.

These leaflets give the rules for trading specific goods:

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

You can obtain these leaflets from our website [www.rpa.gov.uk](http://www.rpa.gov.uk) or the Trader Scheme Operations Policy Unit by emailing [ET.Requests@rpa.gsi.gov.uk](mailto:ET.Requests@rpa.gsi.gov.uk) or by contacting us on 0191 226 7739.

*There is a list of our leaflets on the left of this page.*

### 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 3 parts:

- **Part 1:**  
gives you specific rules about importing oils and fats.
- **Part 2:**  
gives you specific rules about exporting oils and fats.
- **Appendices:**  
gives information we think you will need to refer to often.  
We have laid it out in appendices 1-2.

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

### For more information about this leaflet

You can contact the Oils and Fats section on:

Tel:	0191 226 5207 (Imports)
	0191 226 5187 (Exports)
Fax:	0191 226 5182 (Licence applications)
	0191 226 5182 (General correspondence)
Email:	<a href="mailto:Cerealimports@rpa.gsi.gov.uk">Cerealimports@rpa.gsi.gov.uk</a> (General Import Queries)
	<a href="mailto:Cerealexports@rpa.gsi.gov.uk">Cerealexports@rpa.gsi.gov.uk</a> (General Export Queries)
	<a href="mailto:Licence.oilsimp@rpa.gsi.gov.uk">Licence.oilsimp@rpa.gsi.gov.uk</a> (Import licence apps.)
	<a href="mailto:Export.licence.applications@rpa.gsi.gov.uk">Export.licence.applications@rpa.gsi.gov.uk</a> (export apps)



# 1 Imports

- A General Overview
- B Import Tariff Quotas (ITQ)



# A General Overview

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

You will need a licence to import more than 100 kgs of olives or oil cakes falling under CN codes 0709 9039, 0711 2090 and 2306 9019.

R136/66, A2  
R1476/95  
R376/2008

You will also need a licence to import any quantity of olive oil under the special quota scheme detailed in section B of this leaflet.

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.

## Applying for licences

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

However, there are additional requirements for the special schemes detailed in section B of this leaflet.

## Licence validity

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

R1476/95

## 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 its validity period and return it to us within 2 months of its expiry date. If you do not comply with these requirements we may keep some or all of the security lodged with us.

R1476/95  
R376/2008

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

There is a list of security rates at Appendix 2.

## Import duties

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

You will have to pay import duty on olive oil, olives, olive oil residues and oil cakes 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 exempt from duties under Preferential Import Schemes or Import Tariff Quotas.

You will usually have to pay the duty in force on the day you import your goods. However, imports of some olive oil may be eligible for a reduced rate of duty if you apply for an import licence under a special import scheme. To be eligible for these reduced rates you must have a licence available for customs to check when you import the goods and you must comply with any specific scheme conditions.

## B Import Tariff Quotas (ITQ)

### Imports of olive oil from Tunisia under Commission Regulation (EC) No 1918/2006

#### Introduction

A quota of untreated oil falling under CN codes 1509 1010 and 1509 1090 wholly obtained in Tunisia and transported directly into the Community is available from 1 January each year for import at a zero rate of duty.

#### Proof of Trade

You must be established and registered for VAT in the Member State in which you are applying and supply a copy of your current VAT certificate when lodging your first licence application for each Import Tariff Quota (ITQ) period.

When applying for the first time for a given ITQ period, you must supply evidence that you have engaged in the olive oil trade, with third countries, at least once during:

- the 12 month period immediately prior to the time of application, and
- the 12 month period immediately prior to that.

This proof should be either:

- the customs documents of release for free circulation, duly endorsed by the customs authorities and containing a reference to the applicant concerned as consignee, or
- the customs document of exportation duly endorsed by the customs authority.

Customs agents or representatives cannot apply for import licences under these quota arrangements.

#### Availability

You may apply for licences each year for the following quantities:

1,000 tonnes	each month in Jan and Feb
4,000 tonnes	in March
8,000 tonnes	in April
10,000 tonnes	each month from May to October

Quantities not applied for during the month in question may be transferred to the following month. However, the Commission will consider all applications submitted on a weekly basis and may decide to suspend the issue of licences under the quota.

### **Applying for licences**

You may submit applications only once on a Monday or Tuesday before 12 noon.

You must state on your application:

- in box 8, 'Tunisia' and a 'X' in the Yes box
- in box 20, 'Zero Customs Duty', 'Regulation (EC) No...../.....' and 'Order Number 09.4032'.

### **Security**

Your application must be accompanied by a security of €15 per 100kgs.

### **Issue of licences**

Your licence will be issued on the fourth working day following the day on which your application was lodged, unless the Commission notify us otherwise.

If the total quantities applied for exceed the quantity available, the Commission will set an allocation co-efficient no later than the third working day following your application (this may be less than the quantities applied for).

### **Validity**

Your licence will be valid for 60 days from the date of issue.

### **Tolerance**

The reduction in duty will only apply to the quantities shown in sections 17 and 18 of the licence.

### **Transfer of rights**

The rights of the licence are not transferable.

### **Return of licence**

You must return paper licences to us within 45 days of their expiry to obtain a full release of security.





## 2 Exports

- C Export licences/advance fixing certificates (AFCs)
- D Export refunds



## **C Export licences/advance fixing certificates (AFCs)**

### **Licence requirement**

You do not need a licence to export olive oil, or any other products listed in Appendix 1.

As there is no export refund applicable on any of the products listed in Appendix 1 there is no requirement for an Advance Fixing Certificate either.



## D Export refunds

You can check if an export refund is available by contacting our Trader Scheme Operations Policy Unit on 0191 2265045.

There is no export refund applicable on exports of olive oil from the Community to third countries or to entitled destinations within the Community.



### **3 Reference material**

- 1 Export refund nomenclature - olive oil
- 2 Validity periods and security rates



## Appendix 1 Export refund nomenclature - olive oil

CN code	Description of goods - pure	Product code		Supplementary declaration codes
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:			
1509 10	• Virgin:			
1509 1010	•• Lampante virgin olive oil	1509 1010	9000	Yes
1509 1090	•• Other:			
	••• - In immediate packings of a net capacity of 5 litres or less	1509 1090	9100	Yes
	••• - Other	1509 1090	9900	Yes
1509 9000	• Other:			
	•• - In immediate packings of a net capacity of 5 litres or less	1509 9000	9100	Yes
	•• - Other	1509 9000	9900	Yes

CN code	Description of goods - pure	Product code		Supplementary declaration codes
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509:			
1510 0010	• Crude oils	1510 0010	9000	Yes
1510 0090	• Other:			
	•• - In immediate packings of a net capacity of 5 litres or less	1510 0090	9100	Yes
	•• - Other	1510 0090	9900	Yes



## Appendix 2      **Validity periods and security rates**

CN code	Product	Validity period		Rate of security, euro/100 kgs			
		Import	Export	Import	Import from Tunisia	Export with refund	Export without refund
1509	Olive oil and its fractions	N/A	N/A	N/A	15	N/A	N/A
1510	Other olive oils and their fractions	N/A	N/A	N/A	15	N/A	N/A
0709 9039	Olives	60 days	N/A	10		N/A	N/A
0711 2090	Olives	60 days	N/A	10		N/A	N/A
2306 9019	Oil cake	60 days	N/A	10		N/A	N/A