Commission Regulation (EC) No 1741/2006 of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export

COMMISSION REGULATION (EC) No 1741/2006

of 24 November 2006

laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal[(1)], and in particular Article 33(12) thereof,

Whereas:

(1) Commission Regulation (EEC) No 1964/82 of 20 July 1982 laying down the conditions for granting special export refunds on certain cuts of boned meat of bovine animals[(2)] lays down the conditions under which a special refund may be granted on boned cuts of meat of adult male bovine animals exported to third countries.

(2) For the smooth operation of the arrangements instituted by Regulation (EEC) No 1964/82, the legislator provided in particular for the possibility for operators to make use, in the case of boned meat of adult male bovine animals, of the customs warehousing or free zone procedure provided for in Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products[(3)].

(3) The rules and general conditions for applying the advance payment of the refund on products placed under the customs warehousing or free zone procedure are laid down in Chapter 3 of Title II of Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products[(4)].

(4) The specific conditions for applying the advance payment on boned meat of adult male bovine animals placed under the customs warehousing or free zone procedure are laid down in Commission Regulation (EC) No 456/2003 of 12 March 2003 laying down special rules on the pre-financing of export refunds for certain beef and veal products placed under a customswarehousing or freezone procedure[(5)]. They were adopted to amplify and clarify the provisions of Regulations (EEC) No 565/80 and (EC) No 800/1999, particularly in terms of controls, for boned meat of adult male bovine animals.

(5) The measures introduced by Regulation (EEC) No 565/80 and the corresponding implementing measures laid down in Chapter 3 of Title II of Regulation (EC) No 800/1999 were repealed by Commission Regulation (EC) No 1713/2006. As a result of

the repeal of these measures, the specific measures laid down in Regulation (EC) No 456/2003 were rendered obsolete and were also repealed.

(6) Advance payment of the refund on boned meat of adult male bovine animals under the customs warehousing procedure has been and is still used for exports to third countries. The interest in this system shown by operators is due in particular to the flexibility which it offers for the preparation of orders, especially the possibility for operators to store the meat for a maximum period of four months prior to export and freeze it during that period of intermediate storage.

(7) In the absence of new provisions, operators will lose the flexibility provided by the previous procedure and will encounter additional difficulties on external markets in exporting boned meat of adult male bovine animals. The consequences of the repeal of those measures should be restricted as far as possible. To achieve that, operators should be able to continue to place boned meat of adult male bovine animals under the customs warehousing procedure prior to export, and the conditions for granting the special refund on such meat when exported after storage should be laid down.

(8) Within that framework, it is essential to specify the conditions for meat entering that regime and, in order to ensure the traceability of the meat of adult male bovine animals during storage, provision should be made for operators to set up and update a computerised database approved by the customs authority beforehand.

(9) To improve the transparency of operations and increase the speed and effectiveness of controls, the number of declarations of entry into storage that may be submitted per boning operation and the number of boned meat certificates involved in entry into the supervised storage arrangements should be restricted.

(10) For the smooth operation of the regime, provision should be made for derogations from Commission Regulation (EC) No 1291/2000 of 9 June 2000 laying down common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products[(6)], in particular as regards the moment when the licences are to be presented and attributed and management of the associated security.

(11) A maximum storage period should also be laid down and the operations that may be carried out during that period specified.

(12) The criteria for controls during the storage period should also be laid down, and their frequency and the consequences to be drawn in the event of discrepancies between the data recorded in the database and actual stocks specified.

(13) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

Scope

Without prejudice to Regulation (EC) No 800/1999 and Regulation (EEC) No 1964/82, payment of the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to their exportation shall be subject to the conditions laid down in this Regulation.

Article 2

Definitions

For the purposes of this Regulation:

(a) 'boned meat of adult male bovine animals' means products falling within codes 0201 30 00 9100 and 0201 30 00 9120 of the agricultural product nomenclature for export refunds established by Commission Regulation (EEC) No 3846/87[(7)];

(b) 'customs warehousing procedure' means the procedure as defined in Article 98(2) of Council Regulation (EEC) No 2913/92[(8)];

(c) 'operator' means the exporter as defined in Article 2(1)(i) of Regulation (EC) No 800/1999;

(d) 'boning operation' means the meat boned on a single day or part of a day;

(e) 'boned meat certificate' means the certificate referred to in Article 4(1) of Regulation (EEC) No 1964/82.

Article 3

Admission to the customs warehousing procedure

1 Admission of boned meat of adult male bovine animals to the customs warehousing procedure shall be conditional on the issue of written authorisation by the customs authority responsible for the management and control of the scheme.

2 The authorisation referred to in paragraph 1 shall be issued only to operators giving a written undertaking to maintain a computerised database of products to be placed under the customs warehousing procedure (hereinafter called the database) and to ensure that storage will only be carried out in the Member State in which the authorisation has been granted and in the places covered by such authorisation. Where the products are stored in more than one place, authorisation may be granted for a database for each warehouse.

Where all or part of the goods are stored by a third party acting on behalf of the operator, the database may be maintained by that third party on the responsibility of the operator, who shall remain answerable for its accuracy.

The customs authority shall make prior checks to ensure that the database, to which it must have direct access without any need for prior notification, has been set up and is operational. The authorisation referred to in paragraph 1 shall lay down the procedure for accessing the database.

Article 4

Entry into storage

1 Operators with the authorisation referred to in Article 3(1) shall submit to the customs authority a declaration of entry into storage stating their intention to place fresh or chilled boned meat of adult male bovine animals under the customs warehousing procedure pending its exportation. That declaration may only be submitted in the Member State in which the boning operation was carried out.

The declaration shall include a description of the products in accordance with the export refund nomenclature code for meat to be placed under that regime, their net weight and all data required for the precise identification of the meat and the locations in which it is to be stored until it is exported.

It shall be accompanied by the boned meat certificate(s) and copy No 1 of the export licence currently valid which, by way of derogation from 24(1) and (2) of Regulation (EC) No 1291/2000, shall be presented to the customs authority together with that declaration of entry into storage.

2 A maximum of two declarations of entry into storage under customs supervision may be accepted for each boning operation. A declaration of entry into storage may refer to a maximum of two boned meat certificates.

3 The date of acceptance of the declaration of entry into storage, the number of the boned meat certificate(s) accompanying boned meat of adult male bovine animals on entry into the customs warehousing procedure, the number of boxes per type of cut, the identification details and the weight of such meat shall be entered in the declaration of entry into storage.

The information referred to in the first subparagraph shall be entered in such a way that a clear link can be established between the different meats entered into storage and the corresponding certificates.

The date of acceptance of the declaration of entry into storage, the weight of the meat and the number of the declaration of entry into storage shall be immediately entered in boxes 10 and 11 of the boned meat certificate.

4 The declarations of entry into storage shall be sent through administrative channels to the body responsible for paying the export refund. The same shall apply for boned meat certificates for which all quantities available have been attributed.

5 After attribution and endorsement by the customs authority, copy No 1 of the licence shall be returned to the operator.

6 By derogation from Article 31(b) of Regulation (EC) No 1291/2000, in the case of boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export, the obligation to export shall be considered to have been fulfilled and the right to export under the licence or certificate shall be considered to have been exercised on the day when the declaration of entry into storage is accepted. The primary requirement shall be considered to have been fulfilled when proof of acceptance of the declaration of entry into storage is provided. For the provision of proof, Articles 33 and 35 of Regulation (EC) No 1291/2000 shall apply *mutatis mutandis* as required.

7 The date of acceptance of the declaration of entry into storage shall determine the type, quantity and characteristics of the products selected for payment of the refund in accordance with Article 10.

8 Boned meat of adult male bovine animals for which a declaration of entry into storage is accepted shall be subject to a physical check relating to a representative selection of at least 5 % of accepted declarations of entry into storage.

Article 3 of Council Regulation (EEC) No 386/90[(9)] and Article 2(2), Articles 3, 4, 5 and 6, Article 8(1) and (2), the first subparagraph of Article 11 and Annex I to Commission Regulation (EC) No 2090/2002[(10)] shall apply *mutatis mutandis*.

By derogation from the first subparagraph, the physical check may cover a smaller percentage of declarations of entry into storage accepted, but not less than 2 %, where the customs authority uses a risk analysis taking account of the criteria provided for in Commission Regulation (EC) No 3122/94[(11)].

Article 5

Traceability of the meat

The database must:

(a) permit the meat covered by the arrangements to be traced administratively throughout the period of storage;

(b) provide an up-to-date report in real time of the quantities of meat in storage, which must be available on the basis of each of the criteria referred to in the third subparagraph.

Traceability as referred to in the first subparagraph, point (a) above shall be based on a unique identification reference assigned to meat from one boning operation carried out before the products concerned are placed under the customs warehousing procedure.

The unique identification reference referred to in the second subparagraph shall comprise:

(a) a unique number;

(b) the date of production;

(c) the number of the boned meat certificate;

(d) the number of boxes per type of cut obtained and the net weight measured on entry into the customs warehousing procedure.

Article 6

Updating the database

1 The database shall be kept up to date and shall indicate the entry into and the removal from storage of products up to the day of presentation of:

a the declaration of entry into storage referred to in Article 4(1);

b the export declaration referred to in Article 5 of Regulation (EC) No 800/1999.