COMMISSION REGULATION (EC) No 2010/2003

of 14 November 2003

amending Regulation (EC) No 800/1999 laying down common detailed rules for the application of the system of export refunds on agricultural products

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organisation of the market in cereals ([1]), as last amended by Regulation (EC) No 1104/2003 ([2]), and in particular Article 13, and the corresponding provisions of the other regulations on the common organisation of markets in agricultural products,

Whereas:

(1) The existing rules in the framework of the prefinancing with processing, provide for a system of equivalence for basic products stored in bulk and intermediate products stored in bulk and which are going to be exported after processing. Equivalence may be made for products placed in different locations; equivalence may be made also for products placed in the same location. Equivalence is forbidden for products in some situations, such as intervention products intended for export. As a general rule, equivalence is not allowed in the framework of the prefinancing for storage, without prejudice to specific sector regulations that provide that certain products can be stored in bulk in the same silo or storage location with other products having another customs status. The European Court of Auditors in its Special Report No 1/2003 has noted that the system of equivalence is unnecessarily complex and difficult to control. Furthermore the Court has found that the rules have been applied very differently in different Member States, and even in different regions within the same Member State. It is therefore advisable to remove the equivalence possibility from the prefinancing with processing.

(2) Council Regulation (EEC) No 565/80 of 4 March 1980 on the advance payment of export refunds in respect of agricultural products ([3]), as last amended by Commission Regulation (EC) No 444/2003 ([4]), has introduced the use of real rates of yield for products processed under the prefinancing arrangements. In order to take into account the variability in yields, it is advisable to implement a certain flexibility where the declared yield turns out to be higher than the real yield.

(3) With a view to providing a more efficient administration of the applications for payment of export refunds, it is considered appropriate that Member States may decide that only electronic applications must be used.

(4) With a view to simplifying the administrative procedure for payment of refunds involving small quantities, the requirement of furnishing proof of import in the context of a request for equivalent documents should be waived for refunds less than or equal to EUR 2 400.

(5) With a view to simplifying the handling of files with penalties of small amounts, the minimum amount for which Member States may waive recovery should be increased.

(6) Commission Regulation (EC) No 800/1999 ([5]), as last amended by Regulation (EC) No 444/2003, should therefore be amended accordingly.

(7) The Management Committees concerned have not delivered opinions within the time limits set by their chairmen,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 800/1999 is amended as follows:

1. Article 28 is amended as follows:
   (a) in paragraph 3 the second, third and fourth subparagraphs are deleted;
   (b) paragraphs 4 and 5 are deleted.
2. In Article 35(1), the following subparagraph is added:

   'However where the difference between the sum due and the sum paid in advance is due to a difference between the rate of yield declared in the payment declaration and the rate of yield obtained after processing, the increase of 15 % referred to in the second subparagraph shall not apply if the difference between the rates of yield is lower than 2 %.

   Article 51 shall not apply when there is a difference between the rate of yield declared and the rate of yield obtained after processing.'
3. Article 49 is amended as follows:
   (a) in paragraph 1, the following subparagraph is inserted after the second subparagraph:

   'However Member States may decide that refund applications must be made exclusively using one of the methods referred to in the second subparagraph.'
   (b) in paragraph 3, second subparagraph, point (a), 'EUR 1 200' is replaced by 'EUR 2 400'.

([1]) OJ L 181, 1.7.1992, p. 21.
([2]) OJ L 158, 27.6.2003, p. 1.
([3]) OJ L 62, 7.3.1980, p. 5.
([4]) OJ L 67, 12.3.2003, p. 3.
([5]) OJ L 102, 17.4.1999, p. 11.