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COMMISSION IMPLEMENTING REGULATION (EU) 2026/2389

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amending Implementing Regulations (EU) 2016/1239, (EU) 2020/761, (EU) 2020/1988 and (EU) 2025/1272 to allow issuing authorities of third countries to use ELAN on a voluntary basis during the transitional period

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ([1]), and in particular Article 178, Article 187 and Article 223(3) thereof,

Having regard to Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009 ([2]), and in particular Article 9, first subparagraph, points (a) to (d), and Article 16(1), first subparagraph, point (f), thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2025/1272 ([3]), together with Commission Delegated Regulation (EU) 2025/1269 ([4]), establish an electronic system for agricultural non-customs formalities ('ELAN') to make the documents falling under its scope available in electronic form to customs authorities.

(2) Article 14(1) of Commission Implementing Regulation (EU) 2016/1239 ([5]) refers to Article 24 of Commission Delegated Regulation (EU) No 907/2014 ([6]). However, that Delegated Regulation was repealed by Article 40 of Commission Delegated Regulation (EU) 2022/127 ([7]) with effect from 1 January 2023. Consequently, that reference in Implementing Regulation (EU) 2016/1239 should be replaced by a reference to Article 25 of Delegated Regulation (EU) 2022/127.

(3) Article 14(3) and (4) of Implementing Regulation (EU) 2016/1239 provides that proof of the fulfilment of the obligations to have the products released for free circulation and to export is to be retrieved from ELAN. A derogation from that rule should be provided for where the licence or extract has not been issued in, or transmitted to, ELAN; where the licence or extract has been issued in, or transmitted to, ELAN, but its legal effects have been temporarily suspended; or where ELAN is temporarily unavailable.

([1]) OJ L 347, 20.12.2013, p. 671, ELI: http://data.europa.eu/eli/reg/2013/1308/oj.
([2]) OJ L 150, 20.5.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/510/oj.
([3]) Commission Implementing Regulation (EU) 2025/1272 of 6 May 2025 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the electronic system for agricultural non-customs formalities ('ELAN') (OJ L, 2025/1272, 10.7.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1272/oj).
([4]) Commission Delegated Regulation (EU) 2025/1269 of 6 May 2025 laying down rules supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the electronic system for agricultural non-customs formalities ('ELAN') to monitor and manage trade and market in agricultural products (OJ L, 2025/1269, 10.7.2025, ELI: http://data.europa.eu/eli/reg_del/2025/1269/oj).
([5]) Commission Implementing Regulation (EU) 2016/1239 of 18 May 2016 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the system of import and export licences (OJ L 206, 30.7.2016, p. 44, ELI: http://data.europa.eu/eli/reg_impl/2016/1239/oj).
([6]) Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 255, 28.8.2014, p. 18, ELI: http://data.europa.eu/eli/reg_del/2014/907/oj).
([7]) Commission Delegated Regulation (EU) 2022/127 of 7 December 2021 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 20, 31.1.2022, p. 95, ELI: http://data.europa.eu/eli/reg_del/2022/127/oj).

(4) Article 21a of Implementing Regulation (EU) 2016/1239 lays down the transitional rules applicable to import and export licences with regard to the use of ELAN. These rules should be adapted to allow the licence issuing authorities of Member States to issue documents with legal value in ELAN during the transitional period. The licence issuing authorities should however be allowed to use these documents outside ELAN, provided it is clearly indicated in ELAN that the documents in ELAN do not have legal value.

(5) From 18 January 2027, all licences are to be issued following the ELAN1L-AGRIM and ELAN1L-AGREX data models following the rules laid down in Annex I.1 to Implementing Regulation (EU) 2016/1239 and in accordance with the 'Notice on the instructions on completing the ELAN1L-AGRIM and ELAN1L-AGREX data models' ([8]). It should be clarified that extracts issued as of 18 January 2027, from licences that have been issued before 18 January 2027 in accordance with the template laid down in Annex I to Implementing Regulation (EU) 2016/1239, may maintain the same format as the original licence. Moreover, the ELAN1L-AGRIM and ELAN1L-AGREX templates need to be adjusted to reflect some formal necessary modifications.

(6) The ELAN1L-AGRIM data model laid down in Annex I.1 to Implementing Regulation (EU) 2016/1239 contains under point 2(p) the code SP02 which is to be inserted in Section 'Special conditions/special particulars'. As this code serves the same purpose as code SP01, it is redundant and should be deleted.

(7) Commission Implementing Regulation (EU) 2020/761 ([9]) lays down the rules for the management of import and export tariff quotas (TRQs) for agricultural products managed by a system of import and export licences and to that end provides for specific rules.

(8) Commission Implementing Regulation (EU) 2026/996 ([10]) introduced Annex XIIa to Implementing Regulation (EU) 2020/761. Article 6(5) and Article 11(6) of Implementing Regulation (EU) 2020/761 should be updated to include a reference to that Annex.

(9) It should be clarified that licences are to be issued in weight equivalent when the quantity for import TRQs is expressed in weight equivalent.

(10) It should be clarified in Article 15a of Implementing Regulation (EU) 2020/761 that the rules laid down in Annex XIV.8 to that Implementing Regulation apply to certificates of origin for products subject to non-preferential arrangements, not to all certificates of origin.

(11) Commission Implementing Regulation (EU) 2025/1271 ([11]) amended Implementing Regulation (EU) 2020/761 and introduced the rules applicable to certain documents issued by third countries during the transitional period before the use of ELAN becomes mandatory. In particular, Article 72a of Implementing Regulation (EU) 2020/761 allows the issuing authorities of third countries to use ELAN as of 15 July 2025 but only for testing purposes, whereas Article 72b allows them to use ELAN on a voluntary basis as of 19 January 2026, and Article 72c provides that issuing authorities of third countries are to mandatorily make the documents of their competence available in ELAN as of 17 January 2028.

([8]) Notice on the instructions on completing the ELAN1L-AGRIM and ELAN1L-AGREX data models (OJ C, C/2025/2819, 10.7.2025, ELI: http://data.europa.eu/eli/C/2025/2819/oj).

([9]) Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).

([10]) Commission Implementing Regulation (EU) 2026/996 of 29 April 2026 amending Implementing Regulations (EU) 2020/761 and (EU) 2020/1988 regarding the creation, amendment and management of certain tariff quotas following the Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part (OJ L, 2026/996, 30.4.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/996/oj).

([11]) Commission Implementing Regulation (EU) 2025/1271 of 6 May 2025 amending Implementing Regulations (EU) 2016/1239, (EU) 2020/761, (EU) 2020/1988 and (EU) 2023/2834 as a consequence of the establishment of the Electronic system for Agricultural Non- customs formalities (ELAN), and amending Implementing Regulation (EU) 2020/1988 as regards two new tariff quota numbers for imports of rice from Bangladesh (OJ L, 2025/1271, 10.7.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1271/oj).

(12) Article 72b of Implementing Regulation (EU) 2020/761 should be amended to clarify what is the legal value of documents that third country authorities issued in ELAN on a voluntary basis, and what procedures apply if those documents need to be used outside ELAN.

(13) The Commission should publish online the list of third country authorities that expressed their intention to the Commission to make their documents available in ELAN before 17 January 2028.

(14) TRQ with order number 09.4124 for common wheat from Canada was open from 2017 to 2023. Since this TRQ is no longer open, any reference to it should be deleted from Annexes I, II and XIV.8 to Implementing Regulation (EU) 2020/761.

(15) In Annexes IV and XII to Implementing Regulation (EU) 2020/761, it should be clarified that TRQs with order numbers 09.4317, 09.4318, 09.4354, 09.4355, 09.4319, 09.4321, 09.4329, 09.4330, 09.4169, 09.4211, 09.4212, 09.4214, 09.4215, 09.4217, 09.4251, 09.4252, 09.4253, 09.4254, 09.4255, 09.4256, 09.4257, 09.4258, 09.4259, 09.4411, 09.4269, 09.4283, 09.4289 and 09.4290 require certificates of origin as a proof of non-preferential origin at release into free circulation, and that these certificates should be issued in accordance with Annex XIV.8 to that Implementing Regulation, unless the transitional rules on ELAN laid down in Articles 72a to 72d of that Implementing Regulation allow the competent authorities of third countries to use a different format.

(16) In Annex VIII to Implementing Regulation (EU) 2020/761, for TRQ with order number 09.4181, it should be clarified that only the Certificate of Authenticity falls under the scope of ELAN.

(17) In Annex VIII to Implementing Regulation (EU) 2020/761, TRQ with order number 09.4003 does not currently require operators to be registered in the Licence Operator Registration and Identification (LORI) database laid down in Article 13 of Commission Delegated Regulation (EU) 2020/760 ([12]). To align the TRQ requirements for this TRQ to the requirements of other TRQs in the same sector, also for TRQ 09.4003 the registration of operators in the LORI database should be required. This amendment should apply as of the TRQ period starting on 1 July 2027.

(18) The template of the ELAN1L-TCDOC laid down in Annex XIV.8 to Implementing Regulation (EU) 2020/761 needs to be revised to avoid repetition of the document type and number in both the heading and the body of the document. Moreover, it should be clarified when the data model is required to be used by Implementing Regulations (EU) 2020/761, (EU) 2020/1988 and (EU) 2023/2834.

(19) In addition, the requirements for completing the ELAN1L-TCDOC data model laid down in Annex XIV.8 to Implementing Regulation (EU) 2020/761 should clarify the data format required for indicating the document number and the date of issue. Those requirements should clarify also how issuing authorities should indicate the quantity covered by the document, and when it is required that documents issued by third countries indicate the number of packages containing the products imported. Point 2(d) of that Annex should indicate where third country authorities may indicate additional information on transport and packaging related to good covered by their documents.

(20) The tables laid down in points 1(l) and 1(m) of Annex XIV.8 to Implementing Regulation (EU) 2020/761 should be integrated with references to the requirements for issuing documents for TRQs with order numbers 09.7901, 09.7898, 09.7899, 09.7902, 09.7896, 09.7897 and 09.7903 by third countries.

([12]) Commission Delegated Regulation (EU) 2020/760 of 17 December 2019 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the rules for the administration of import and export tariff quotas subject to licences and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the lodging of securities in the administration of tariff quotas (OJ L 185, 12.6.2020, p. 1, ELI: http://data.europa.eu/eli/reg_del/2020/760/oj).

(21) Commission Implementing Regulation (EU) 2025/2173 ([13]) amended Annex XII to Implementing Regulation (EU) 2020/761 with regard to TRQs with order numbers 09.4410 and 09.4420. In particular, the new rules provide that the proof of origin for imports under these TRQs should no longer be provided by means of certificates of origin issued in accordance with Article 15a of Implementing Regulation (EU) 2020/761, but with supply contracts, instead. References to these TRQs in point 1(m) of Annex XIV.8 to Implementing Regulation (EU) 2020/761 should therefore be removed.

(22) In Annex XVI to Implementing Regulation (EU) 2020/761, Part A and Part Aa should be harmonised to show the conversion factors applicable to the egg sector in a uniform matter. The calculation of the shell weight equivalent laid down in Article 68 and in Annex XI to that Implementing Regulation should be harmonised with the new structure of Annex XVI, Part A. Article 68 should also refer to TRQs with order numbers 09.4950 and 09.4955, introduced by Implementing Regulation (EU) 2026/996.

(23) The references in Articles 4 and 13 of Commission Implementing Regulation (EU) 2020/1988 ([14]) to the transitional provisions should be corrected.

(24) The rules concerning the possibility to use ELAN laid down in Implementing Regulation (EU) 2020/1988 should be extended to the documents issued by third countries relating to TRQs with order numbers 09.7901, 09.7898, 09.7899, 09.7902, 09.7896, 09.7897 and 09.7903. This should be reflected in Articles 31a and 31b of that Implementing Regulation, as well as in the corresponding TRQ fiches laid down in Annex I to that Implementing Regulation. The reference to Annex II.H in Article 31b of that Implementing Regulation should be replaced with a reference to Annex II.I to that Implementing Regulation.

(25) TRQs with order numbers 09.6734, 09.6735, 09.6736, 09.6737, 09.6738, 09.6739, 09.6747, 09.6748, 09.6749, 09.6755, 09.6756 and 09.6758 were open only from 6 June to 31 December 2025. The fiches relating to those TRQs should therefore be deleted from Annex I to Implementing Regulation (EU) 2020/1988.

(26) Article 6(2) and Article 14 of Implementing Regulation (EU) 2025/1272 should be amended to reflect the possibility of third country authorities starting to use ELAN on a voluntary basis between 19 January 2026 and 17 January 2028.

(27) Article 1(2), points (a) to (d), of Implementing Regulation (EU) 2025/1272 lists the documents that fall under the scope of ELAN. The list of documents falling under the scope of ELAN is also laid down in Article 4 of Delegated Regulation (EU) 2025/1269. Article 1(2) of Implementing Regulation (EU) 2025/1272 should therefore be amended to refer to Article 4 of Delegated Regulation (EU) 2025/1269. Similarly, any reference to Article 1(2) of Implementing Regulation (EU) 2025/1272 in Articles 6 and 9 thereof should be amended accordingly.

(28) Implementing Regulations (EU) 2016/1239, (EU) 2020/761, (EU) 2020/1988 and (EU) 2025/1272 should therefore be amended accordingly.

(29) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Common Organisation of the Agricultural Markets,

([13]) Commission Implementing Regulation (EU) 2025/2173 of 29 October 2025 amending Implementing Regulation (EU) 2020/761 as regards proof of origin for certain tariff rate quotas in the poultry sector and as regards the information to be mentioned on digital certificates of origin (OJ L, 2025/2173, 30.10.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2173/oj).

([14]) Commission Implementing Regulation (EU) 2020/1988 of 11 November 2020 laying down rules for the application of Regulations (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the administration of import tariff quotas in accordance with the 'first come, first served' principle (OJ L 422, 14.12.2020, p. 4, ELI: http://data.europa.eu/eli/reg_impl/2020/1988/oj).

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2016/1239

Implementing Regulation (EU) 2016/1239 is amended as follows:

1. in Article 13(2), the first subparagraph is replaced by the following:

   'Where a competent customs authority has a doubt on the accuracy of entries on the licence or extract, it shall ask the licence issuing authority for clarifications and, if needed, return the licence to that authority. Where a licence issuing authority has a doubt on the accuracy of entries on the licence or extract, it shall ask the competent customs authority for clarifications and, if needed, return the licence to that authority.';

2. Article 14 is amended as follows:

   (a) paragraph 1 is replaced by the following:

   '1. The security for a licence shall be released if the obligations referred to in Article 25 of Delegated Regulation (EU) 2022/127 and this Article have been fulfilled.';

   (b) paragraphs 3 and 4 are replaced by the following:

   '3. Proof of the fulfilment of the obligation to have the products released for free circulation shall be retrieved from ELAN.

   By way of derogation from the first subparagraph, when the transitional rules laid down in Articles 21a to 21d apply, the proof shall be the titular holder's or transferee's copy of the licence or extract.

   The second subparagraph shall apply where:

   (a) the licence or extract has not been issued in, or transmitted to, ELAN;

   (b) the legal effects of the licence or extract issued in, or transmitted to, ELAN have been temporarily suspended under Article 21a(5), second subparagraph; or

   (c) ELAN is temporarily unavailable in accordance with Section 3 of Implementing Regulation (EU) 2025/1272.

   Where third subparagraph, point (c) applies and the document referred to in the second subparagraph cannot be produced, the proof shall be one of the following:

   (a) the acceptance of the customs declaration retrieved from the customs database;

   (b) a self-declaration stating that the obligation has been fulfilled.

   Documents referred to in the fourth subparagraph, points (a) and (b), shall be stamped and signed by customs authorities.

   4. Proof of the fulfilment of the obligation to export shall be retrieved from ELAN.

   By way of derogation from the first subparagraph, when the transitional rules laid down in Articles 21a to 21d apply, the proof shall consist of:

   (a) the titular holder's or transferee's copy of the licence or extract; and

   (b) the certification of exit referred to in Article 334 of Implementing Regulation (EU) 2015/2447 issued to the exporter or the declarant by the customs office of export.

The second subparagraph shall apply where:

(a) the licence or extract has not been issued in, or transmitted to, ELAN;

(b) the legal effects of the licence or extract issued in, or transmitted to, ELAN have been temporarily suspended in accordance with Article 21a(5), second subparagraph; or

(c) ELAN is temporarily unavailable in accordance with Section 3 of Implementing Regulation (EU) 2025/1272.

Where the third subparagraph, point (c), applies and the document referred to in the second subparagraph, point (a), cannot be produced, it shall be replaced by a self-declaration stating that the obligation has been fulfilled.

The document referred to in the fourth subparagraph shall be stamped and signed by customs authorities.';

3. in Article 21a, paragraph 5 is replaced by the following:

'5. From 19 January 2026, Member States may start issuing import and export licences in ELAN or transmit them to ELAN.

Documents issued in ELAN or transmitted to that system in accordance with this paragraph shall have legal value for the release for free circulation or export of agricultural products. Before a document is used outside ELAN, the licence issuing authorities shall indicate in ELAN that the document is used outside ELAN. In this case, the legal effects of the document in ELAN shall be temporarily suspended.

The temporary suspension is lifted and licences or extracts shall be used in ELAN again, once operators have returned the corresponding licences or extracts used outside ELAN to the licence issuing authorities, and the attributions made by customs authorities have been encoded by the licence issuing authorities in accordance with the fifth subparagraph.

Licences or extracts printed on paper in accordance with this paragraph shall bear a valid signature and the official stamp of the competent issuing authority.

On printed licences or extracts, customs authorities shall validate the quantity released for free circulation or exported with a signature and stamp. On electronic licences or extracts, they shall validate that information via an electronic validation system.

All quantity attributions made on printed licences or extracts shall be encoded in ELAN by the competent licence issuing authority within two working days from the return of the licence or extract, starting from the beginning of day following the date of the return.

Where licences or extracts are printed on paper, the corresponding copies in the national electronic system shall not be used for release for free circulation of goods in the Union territory or to export goods from the Union territory until the paper copy is returned and the licence issuing authority has:

(a) encoded the quantity released for free circulation or exported under the licence or extract in ELAN and in the national system; and

(b) indicated in ELAN that the licence or extract to be used in the national system will be used outside ELAN.';

4. in Article 21b(1), the following subparagraph is added:

'When licences have been issued before the date laid down in the first subparagraph, the extracts issued from those licences may be issued in the same format as the original licence.';

5. Annex I.1 is amended in accordance with Annex I to this Regulation.

Article 2

Amendments to Implementing Regulation (EU) 2020/761

Implementing Regulation (EU) 2020/761 is amended as follows:

1. in Article 6(5), the second subparagraph is replaced by the following:

   'Moreover, by way of derogation from paragraph 3, where the relevant tariff quota fiches in Annexes II to XIIa indicate codes preceded by *ex*, operators can submit licence applications either indicating the relevant TARIC codes, or the relevant codes preceded by *ex*.';

2. in Article 11, paragraphs 5 and 6 are replaced by the following:

   '5. Licences for tariff quotas governed by this Regulation shall be issued for quantities expressed in product weight, except when the relevant tariff quota fiches in Annexes II to XIIa indicate the total available quantity for the quota in a calculated weight equivalent, in which case the licence shall be issued for quantities expressed in that weight equivalent.

   In any case, the competent authorities shall indicate the overall quantity covered by the licence.

   6. Where the relevant tariff quota fiches in Annexes II to XIIa indicate codes preceded by *ex*, the competent authorities shall issue the licences for the relevant codes preceded by *ex*.';

3. in Article 15, paragraph 1 is replaced by the following:

   '1. Where required by Annexes II to XIIa, a valid proof of origin shall be presented to the Union customs authorities together with a customs declaration for release for free circulation for the products concerned. The documents required for the proof of origin are listed for each tariff quota in those Annexes.';

4. Article 15a is replaced by the following:

   '*Article 15a*

   Certificates of non-preferential origin issued in electronic format

   1. Certificates of origin relating to products having their origin in a third country for which special non-preferential import arrangements are established, shall be issued in accordance with the instructions laid down in Annex XIV.8 to this Regulation. Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447 apply.

   2. During the transitional period laid down in Articles 72a to 72d of this Regulation, the certificates of origin referred to in paragraph 1, may be issued based on either of the following:

   (a) the template set out in Annex 22-14 to Implementing Regulation (EU) 2015/2447;

   (b) the template set out in Part B of Annex II to Implementing Regulation (EU) 2020/1988;

   (c) the form set out in Annex XVII to this Regulation in compliance with the technical specifications laid down therein.';

5. Article 68 is amended as follows:

   (a) paragraph 3 is deleted;

   (b) paragraph 4 is replaced by the following:

   '4. For the purpose of licence applications and notifications to the Commission, the total quantity shall be converted into the shell egg equivalent:

   (a) in accordance with Part A of Annex XVI, for tariff quotas under order numbers 09.4275, 09.4401, 09.4402 and 09.4403;

   (b) in accordance with Part D, point 2, of Annex XVI, for tariff quotas under order numbers 09.4950 and 09.4955.

   For tariff quota under order number 09.4276, the quantity shall be expressed in kilograms of product weight.';

   (c) paragraphs 5 and 6 are deleted;

6. Article 72b is replaced by the following:

'*Article 72b*

Use of documents issued by third country authorities in ELAN

1. Third countries may issue documents in ELAN or transmit them to it on a voluntary basis before the date referred to in Article 72c(1). These documents shall have legal value for the release for free circulation or export of agricultural products.

When third country issuing authorities indicate in ELAN that the document is used outside ELAN, the copies in ELAN shall have no legal value. The corresponding paper copies issued by third countries shall have legal value only if they bear the signature and stamp of the issuing authority.

2. The Commission shall publish on its website (*) the list of countries using ELAN on a voluntary basis before 17 January 2028.

3. When documents issued by the third country are issued in ELAN or transmitted to it but need to be put at disposal of customs authorities outside ELAN, the licence issuing authorities shall print them from ELAN upon request of the economic operator. They shall indicate in ELAN that the documents will be used outside ELAN.

Licence issuing authorities printing documents issued by third countries in compliance with this paragraph shall include on the printed document:

(a) the date when the document was printed;

(b) the signature of the relevant officer who printed it;

(c) the valid stamp or seal of the printing authority.

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(*) https://agriculture.ec.europa.eu/common-agricultural-policy/market-measures/elan_en.';

7. in Article 72c, paragraph 4 is replaced by the following:

'4. When documents issued by the third country are issued in ELAN or transmitted to it but need to be put at disposal of customs authorities outside ELAN, the licence issuing authorities shall print them from ELAN upon request of the economic operator. They shall indicate in ELAN that the documents will be used outside ELAN.

Licence issuing authorities printing documents issued by third countries in compliance with the first subparagraph shall include on the printed document:

(a) the date when the document was printed;

(b) the signature of the relevant officer who printed it;

(c) the valid stamp or seal of the printing authority.';

8. Annexes I, II, IV, VIII, XI, XII, XIV.8 and XVI are amended in accordance with Annex II to this Regulation.

Article 3

Amendments to Implementing Regulation (EU) 2020/1988

Implementing Regulation (EU) 2020/1988 is amended as follows:

1. in Article 4(4), the second subparagraph is replaced by the following:

'In accordance with the transitional rules laid down in Article 31c of this Regulation, if the third country issuing the document does not use ELAN, the documents mentioned in the first subparagraph shall comply with the requirements laid down in Chapter II of and in Annex I to this Regulation.';

2. in Article 13, paragraph 5, is replaced by the following:

‘5. The competent authority of Bangladesh shall insert one of the entries listed in Annex III in Section “Special particulars/Special conditions (free text)” in the ELAN1L-TCDOC, subtype “certificate of origin” or, alternatively, if during the transitional periods governed by the rules laid down in Article 31c that authority does not use ELAN, under Section “Remarks” in the certificate of origin.’;

3. in Article 31a, paragraph 3 is replaced by the following:

‘3. Certificates of eligibility shall be issued in accordance with the rules on ELAN1L-TCDOC laid down in Annex XIV.8 to Implementing Regulation (EU) 2020/761, unless the transitional rules laid down in Article 31c of this Regulation allow the competent authority or agency in New Zealand to issue them in accordance with Annex II, point H to this Regulation.’;

4. in Article 31b, paragraph 3 is replaced by the following:

‘3. Certificates of eligibility shall be issued in accordance with the rules on ELAN1L-TCDOC laid down in Annex XIV.8 to Implementing Regulation (EU) 2020/761, unless the transitional rules laid down in Article 31c of this Regulation allow the competent authority or agency in New Zealand to issue it in accordance with Annex II, point I to this Regulation.’;

5. Annex I is amended in accordance with Annex III to this Regulation.

Article 4

Amendments to Implementing Regulation (EU) 2025/1272

Implementing Regulation (EU) 2025/1272 is amended as follows:

1. in Article 1, paragraph 2 is replaced by the following:

‘2. ELAN shall enable the secure, reliable and efficient issuing, transmission, storage and retrieval of the documents made available in ELAN in accordance with Article 4 of Delegated Regulation (EU) 2025/1269.’;

2. in Article 3, paragraph 2 is replaced by the following:

‘2. Each document issued in ELAN or transmitted to it shall comply with the rules laid down in the relevant Union legislation listed in Article 4 of Delegated Regulation (EU) 2025/1269 and the relevant data model shall be completed in accordance with the specific instructions applicable to it.’;

3. in Article 6, paragraphs 1 to 4 are replaced by the following:

‘1. From 15 July 2025 national issuing authorities and third countries issuing authorities may start on a voluntary basis to produce documents referred to in Article 4, points (a) to (e), of Delegated Regulation (EU) 2025/1269 in ELAN (acceptance environment) or to transmit them to ELAN for testing purposes. These documents shall have no legal value.

2. From 19 January 2026 national issuing authorities may on a voluntary basis produce in ELAN or transmit to ELAN documents referred to in Article 4, point (a), of Delegated Regulation (EU) 2025/1269. These documents shall have legal value for performing customs clearance activities, in compliance with Article 21a of Implementing Regulation (EU) 2016/1239.

Third country issuing authorities may on a voluntary basis issue in ELAN or transmit to ELAN documents listed in Article 4, points (b) to (e), of Delegated Regulation (EU) 2025/1269. These documents shall have legal value for performing customs clearance activities in compliance with Article 72b of Implementing Regulation (EU) 2020/761.

3. From 18 January 2027 national issuing authorities shall produce the documents referred to in Article 4, point (a), of Delegated Regulation (EU) 2025/1269 in accordance with Annex I.1 to Implementing Regulation (EU) 2016/1239 and with the instructions referred to in Article 3(1) of this Regulation.

4. From 17 January 2028, national issuing authorities and third country issuing authorities shall produce documents referred to in Article 4, points (a) to (e), of Delegated Regulation (EU) 2025/1269 in ELAN or in their national electronic systems. In the latter case, the documents shall be transmitted to ELAN immediately after being produced in the national electronic system.';

4. in Article 9, paragraph 1 is replaced by the following:

'1. Customs authorities shall control the documents referred to in Article 8 of this Regulation in accordance with the relevant provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council (*) and the relevant Union legislation referred to in Article 4 of Delegated Regulation (EU) 2025/1269.

_____

(*) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj).';

5. in Article 14, the third paragraph is replaced by the following:

'However, Section 3 shall apply as of 18 January 2027, or as of 19 January 2026 to those Member States and third countries in which the competent authorities decide to use the possibility provided for in Article 6(2).'.

Article 5

Transitional provisions

Member States printing licences in a national licence issuing system shall implement the amendments laid down in Annex I, points 1(a), 1(c), and point 2, of this Regulation at the latest on the date laid down in Article 21b(1) of Implementing Regulation (EU) 2016/1239.

Article 6

Entry into force and application

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

The amendments laid down in Annex II, point 1(b) and point (4)(b), shall apply as of the tariff quota period starting on 1 July 2027.

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

Done at Brussels, 28 October 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Annex I.1 to Implementing Regulation (EU) 2016/1239 is amended as follows:

(1) Section 'A.1 – ELAN1L-AGRIM data model' is amended as follows:

(a) point 2(b) is replaced by the following:

'(b) the licence number in Section "Licence number" and, only for extracts, the licence number of the original licence in Section "Original licence number"';

(b) in the table laid down in point 2(p), the row referring to the ELAN code SP02 is deleted;

(c) after point 4(d), the template of the printed import licence AGRIM is replaced by the following:

'EUROPEAN UNION – AGRIM N° …

<table>
<tr><td rowspan="3">Licence Issuing Authority</td><td colspan="2">Code</td><td colspan="2">TRQ number</td><td>Original licence number</td></tr>
<tr><td colspan="2">Name</td><td colspan="2" rowspan="2"></td><td rowspan="2"></td></tr>
<tr><td colspan="2">Address</td></tr>
<tr><td rowspan="3">Titular holder</td><td>EORI</td><td rowspan="3">Transferee</td><td colspan="3">EORI</td></tr>
<tr><td>Name – Address</td><td colspan="3">Name – Address</td></tr>
<tr><td colspan="3">Transfer date</td></tr>
<tr><td colspan="2">Country of origin</td><td colspan="2">Excluded origins</td><td>Exporting country</td><td>Destination</td></tr>
<tr><td colspan="6">Product. Trade denomination</td></tr>
<tr><td colspan="3">Description in accordance with the Combined Nomenclature (CN)</td><td>CN code</td><td>Quantity per CN code</td><td>UoM</td></tr>
<tr><td colspan="3"></td><td></td><td></td><td></td></tr>
<tr><td colspan="3"></td><td></td><td></td><td></td></tr>
<tr><td colspan="3"></td><td></td><td></td><td></td></tr>
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<tr><td colspan="3"></td><td></td><td></td><td></td></tr>
<tr><td colspan="3"></td><td></td><td></td><td></td></tr>
<tr><td colspan="3">Special conditions/special particulars</td><td rowspan="2">Tolerance %</td><td rowspan="2">Total quantity</td><td rowspan="2">UoM</td></tr>
<tr><td colspan="3">Codes</td></tr>
<tr><td colspan="3" rowspan="3">Free text</td><td colspan="3">Issued on</td></tr>
<tr><td colspan="3">Valid from</td></tr>
<tr><td colspan="3">Last day of validity</td></tr>
</table>

Signature
(To complete only in case of temporary unavailability)

Attributions			
Quantity in figures (including tolerance)	Product code – Unit of Measurement	Customs document / Extract number	Customs reference number, signature, stamp of the attributing authority
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	

Special particulars / special conditions	
Code	Text

Free text

Transfers/Transfers back			
Transferred to – EORI	Transferred to – Name	Date of transfer	Date of transfer back

Extension of validity					
	Date of operation	CN code	Quantity	UoM	Valid until
1					
2					
3’					

(2) Section ‘A.2 – ELAN1L-AGREX data model’ is amended as follows:

(a) point 2(b) is replaced by the following:

‘(b) the licence number in Section “Licence number” and, only for extracts, the licence number of the original licence in Section “Original licence number”’;

(b) after point 4, the template of the printed AGREX licence is replaced by the following:

‘**EUROPEAN UNION – AGREX N° …**

Licence Issuing Authority	**Code**	**Original licence number**
	Name	
	Address	
Titular holder	**EORI**	**Receiving country**
	Name – Address	
Product. Trade denomination		

Description in accordance with the Combined Nomenclature (CN)	CN code	Quantity per CN code	UoM
Special conditions/special particulars	**Total quantity**		**UoM**
Codes			
Free text	**Issued on**		
	Valid from		
	Last day of validity		
Signature			
(To complete only in case of temporary unavailability)			

Attributions			
Quantity in figures	Product code – Unit of Measurement	Customs document / Extract number	Customs reference number, signature, stamp of the attributing authority
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	
1	**Code**		
2	**UoM**	**Date**	

Special particulars / special conditions	
Code	Text

Free text

Extension of validity					
	Date of operation	CN code	Quantity	UoM	Valid until
1					
2					
3'					

ANNEX II

Annexes I, II, IV, VIII, XI, XII, XIV.8 and XVI to Implementing Regulation (EU) 2020/761 are amended as follows:

(1) Annex I is amended as follows:

(a) the row referring to the tariff quota with order number 09.4124 is deleted;

(b) the row referring to the tariff quota with order number 09.4003 is replaced by the following:

'09.4003	Beef and veal	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies	Till end of TRQ period	Yes'

(2) in Annex II, the fiche related to tariff quota with order number 09.4124 is deleted;

(3) in Annex IV, the fiches relating to tariff quotas with order numbers 09.4317, 09.4318, 09.4354, 09.4355, 09.4319, 09.4321, 09.4329 and 09.4330 are amended as follows:

(a) the row 'Proof of origin at licence application. If yes, body authorised to issue it' is replaced by the following:

'**Proof of origin at licence application. If yes, body authorised to issue it**	No'

(b) the row 'Proof of origin for release into free circulation' is replaced by the following:

'**Proof of origin for release into free circulation**	Yes. In accordance with Article 15a(1), indicating the subtype "Certificate of origin" in the ELAN1L-TCDOC data model. During the transitional period laid down in Articles 72a to 72d, use of the document referred to in Article 15a(2), point (a), is allowed.'

(4) Annex VIII is amended as follows:

(a) in the fiche relating to tariff quota 09.4181, the row 'Proof of origin for release into free circulation' is replaced by the following:

'**Proof of origin for release into free circulation**	In accordance with Chapter 3 of the Interim Agreement on Trade between the European Union and Chile, and Certificate of Authenticity (CA), the template of which is set out in Annex XIV to this Regulation Unless the rules applicable during the transitional period laid down in Articles 72a to 72d allow to use the document mentioned in the second paragraph of this row, the ELAN1L- TCDOC issued in compliance with Annex XIV.8 shall indicate subtype "Certificate of Authenticity".';

(b) in the fiche relating to tariff quota with order number 09.4003, the row 'Operator registered in LORI database' is replaced by the following:

'Operator registered in LORI database	Yes'

(5) Annex XI is amended as follows:

(a) in the fiche relating to the tariff quota with order number 09.4275, the row 'Specific conditions' is replaced by the following:

'Specific conditions	Conversion factors in accordance with Part A of Annex XVI to this Regulation. For the purposes of this tariff quota, the weight of milk albumins shall be converted into the shell egg equivalent using the conversion factors of 1 429 % for dried milk albumins (CN code 3502 20 91) and of 189 % for other milk albumins (CN code 3502 20 99), in accordance with Part A of Annex XVI to this Regulation.'

(b) in the fiche relating to the tariff quota with order number 09.4276, 09.4401, 09.4402 and 09.4403, the row 'Specific conditions' is replaced by the following:

'Specific conditions	Conversion factors in accordance with Part A of Annex XVI'

(6) Annex XII is amended as follows:

(a) in the fiches relating to tariff quotas with order numbers 09.4169, 09.4211, 09.4212, 09.4214, 09.4215, 09.4217, 09.4251, 09.4252, 09.4253, 09.4254, 09.4255, 09.4256, 09.4257, 09.4258, 09.4259, 09.4411, 09.4269, 09.4283, 09.4289 and 09.4290, the row 'Proof of origin at licence application. If yes, body authorised to issue it' is replaced by the following:

'**Proof of origin at licence application. If yes, body authorised to issue it**	No'

(b) in the fiches relating to tariff quotas with order numbers 09.4169, 09.4212, 09.4215, 09.4254, 09.4255, 09.4256, 09.4257, 09.4258, 09.4259, 09.4411, 09.4289 and 09.4290, the row "Proof of origin for release into free circulation" is replaced by the following:

'**Proof of origin for release into free circulation**	Yes. In accordance with Article 15a(1), indicating the subtype "Certificate of origin" in the ELAN1L-TCDOC data model. During the transitional period laid down in Articles 72a to 72d, it is allowed to use the document mentioned in Article 15a(2), point (a).'

(c) in the fiches relating to tariff quotas with order numbers 09.4211, 09.4214, 09.4217, 09.4251, 09.4252 and 09.4253, the row 'Proof of origin for release into free circulation' is replaced by the following:

'**Proof of origin for release into free circulation**	Yes. In accordance with Article 15a(1), indicating the subtype "Certificate of origin" in the ELAN1L-TCDOC data model. During the transitional period laid down in Articles 72a to 72d, it is allowed to use the document mentioned in Article 15a(2), point (c).'

(d) in the fiches relating to tariff quotas with order numbers 09.4269 and 09.4283, the row 'Proof of origin for release into free circulation' is replaced by the following:

'**Proof of origin for release into free circulation**	Yes. In accordance with Article 15a(1), indicating the subtype "Certificate of origin" in the ELAN1L-TCDOC data model. During the transitional period laid down in Articles 72a to 72d, it is allowed to use the document mentioned in Article 15a(2), point (a). Release for free circulation within the quotas referred shall be subject to the presentation of a certificate of origin issued by the competent authorities of China.'

(7) Annex XIV.8 is amended as follows:

(a) the heading is replaced by the following:

'**XIV.8 – Requirements for completing the uniform data model for third country documents (ELAN1L-TCDOC)**

Where required by Implementing Regulations (EU) 2020/761, (EU) 2020/1988 and (EU) 2023/2834, the competent authorities in third countries shall issue specific documents to prove the origin or the conformity to certain standards of the products to be imported into the Union.

The following template of the printed ELAN1L-TCDOC data model lays down the information that the competent issuing authorities in third countries shall indicate in those documents.';

(b) the template of the printed ELAN1L-TCDOC data model is replaced by the following:

'**EUROPEAN UNION – TCDOC N°**

<table>
<tr><td rowspan="2">Issuing Authority</td><td>Code</td><td rowspan="2">TRQ number</td><td rowspan="2">Document subtype</td></tr>
<tr><td>Name – Address</td></tr>
<tr><td rowspan="2">Exporter</td><td>Code</td><td rowspan="2">Importer</td><td>EORI</td></tr>
<tr><td>Name – Address</td><td>Name – Address</td></tr>
</table>

Country of origin		**Number of packages**	**Additional information on packaging and transport**
Country of export			
Destination			
Product	**CN codes**	**Net weight in figures**	**UoM**
Additional particulars		**Total quantity**	**UoM – total**
Product specifications to declare conformity			
Declaration of conformity			
Declaration of origin			
Issued on	**Valid from**		
Signature			
(To complete only in case of temporary unavailability)			

For competent authorities in the EU	**Printed on**
Signature	**Stamp**'

(c) point 1(c) is replaced by the following:

'(c) the unique number of the TCDOC, according to the following format:

(i) the ISO 3166-1 alpha-2 code of the country issuing the document;

(ii) the country code shall be followed by a unique combination of 1 to 17 digits with alphanumerical and some special characters (/-_), to be defined by the issuing authority;';

(d) point 1(j) is replaced by the following:

'(j) the ISO 3166-1 alpha-2 code of the Member State of destination, where so required by the relevant Union rules;';

(e) point 1(k) is replaced by the following:

'(k) the products and quantity covered by the document shall be indicated under "Product list" as follows:

(i) the description of the products in Section "Product";

(ii) the net weight in figures, in Section "Quantity" and the total shall be indicated in Section "Total quantity";

(iii) the unit of measurement shall be indicated per each product described in Section "Product", as laid down in the rules defined in the relevant tariff quota fiche in Implementing Regulations (EU) 2020/761 and (EU) 2020/1988, and using the appropriate code indicated in the instructions published in the C series of the *Official Journal of the European Union* (*).

By way of derogation from the first subparagraph, for tariff quotas with order numbers 09.4198, 09.4199, 09.4200, 09.4504, 09.4505, 09.4282, 09.4456, 09.2101, 09.2102, 09.2011, 09.2105, 09.2106, 09.2012, 09.2109, 09.2110, 09.2013, 09.2111, 09.2112, 09.2014, 09.2115, 09.2116, 09.1922, 09.2125, 09.2126, 09.0693, 09.2129, 092130, 09.0690, 09.2131, 09.2132, 09.0227, 09.2171, 09.2172, 09.2015, 09.2178, 09.2179, 09.2015, 09.2181, 09.2019, 09.7901, 09.7898, 09.7899, 09.7902, 09.7896, 09.7897, 09.0141, 09.0165, 09.0166, 09.0167, 09.0170, 09.0168, 09.0169 and 09.0171 it is optional to indicate the quantity and the related unit of measurement for each product;

(iv) the total quantity shall be expressed using the unit of measurement indicated in the relevant tariff quota fiche.

Documents issued for tariff quotas with order numbers 09.4149, 09.4731, 09.4324, 09.4325, 09.4326, 09.4327, 09.4001, 09.4002, 09.4450, 09.4452, 09.4453, 09.4454, 09.4455, 09.4181, 09.4198, 09.4199, 09.4200, 09.4202, 09.4504, 09.4505, 09.4516, 09.4521, 09.4522, 09.4523, 09.4524, 09.4525, 09.4211, 09.4127, 09.4251, 09.4252, 09.4253, 09.0090, 09.0124, 09.0125, 09.0126, 09.0127, 09.0141, 09.0165, 09.0166, 09.0167, 09.0168, 09.0169, 09.0170, 09.0171, 09.0025, 09.0027, 09.0033, 09.2101, 09.2102, 09.2011, 09.2105, 09.2106, 09.2012, 09.2109, 09.2110, 09.2013, 09.2111, 09.2112, 09.2014, 09.2115, 09.2116, 09.1922, 09.2125, 09.2126, 09.0693, 09.2129, 09.2130, 09.0690, 09.2131, 09.2132, 09.0227, 09.2171, 09.2175, 09.2015, 09.2178, 09.2179, 09.2016, 09.2181, 09.2019, 09.0143, 09.2201, 09.2202 and 09.2203 shall indicate also the number of packages;

_____

(*) Notice on the instructions for completing the ELAN1L-TCDOC data model (OJ C, C/2026/5558, 29.10.2026, ELI: http://data.europa.eu/eli/ C/2026/5558/oj).';

(f) in the table under point 1(l), after the last row relating to tariff quotas with order numbers 09.2201, 09.2202 and 09.2203, the following rows are added:

'To specify that: — the particulars set out in this document are accurate and comply with the Union provisions in force; — the products represent xxxx.xx kg carcase weight equivalent of the total quantity covered by the order number indicated in Section "TRQ number".	09.7901 09.7898 09.7899 09.7902 09.7896 09.7897
To specify that the particulars set out in this document are accurate and comply with the Union provisions in force.	09.7903'

(g) in the table in point 1(m), the list under the column 'TRQ numbers' is amended as follows:

(i) the order numbers 09.4410 and 09.4420 are deleted;

(ii) after order number 09.0171, the order numbers 09.7901, 09.7898, 09.7899, 09.7902, 09.7896, 09.7897 and 09.7903 are added;

(h) point (2)(d) is replaced by the following:

'(d) in Section "Additional information on transport and packaging", the competent issuing authorities may include all information concerning the packaging and the transportation that they deem useful;';

(8) Annex XVI is amended as follows:

(a) Part A is replaced by the following:

'PART A

Conversion factors applicable to tariff quotas in the egg sector

CN codes	Conversion factor
0407 11 00	100 %
0407 19 11	100 %
0407 19 19	100 %
0407 21 00	100 %
0407 29 10	100 %
0407 90 10	100 %
0408 11 80	246 %
0408 19 81	116 %
0408 19 89	116 %
0408 91 80	452 %
0408 99 80	116 %
3502 11 90	856 %
3502 19 90	116 %
3502 20 91	1 429 %
3502 20 99	189 %'

(b) Part Aa is deleted.

ANNEX III

Annex I to Implementing Regulation (EU) 2020/1988 is amended as follows:

(1) Section 'Tariff quotas in the sector of sheepmeat and goatmeat', is amended as follows:

(i) in the fiches relating to tariff quotas with order numbers 09.7901, 09.7898, 09.7899, 09.7902, 09.7896 and 09.7897, the row "Proof of origin" is replaced by the following:

'**Proof of origin**	Certificate of eligibility Unless the rules applicable during the transitional period laid down in Article 31c of this Regulation allow the use of the document mentioned in the first paragraph of this row, the accompanying document shall be an ELAN1L-TCDOC issued by the competent authorities as provided for in Article 15a of Implementing Regulation (EU) 2020/761, in accordance with the requirements laid down in Annex XIV.8 to Implementing Regulation (EU) 2020/761.'

(ii) in the fiche relating to tariff quota with order number 09.7903, the row 'Proof of origin' is replaced by the following:

'**Proof of origin**	Certificate of eligibility Unless the rules applicable during the transitional period laid down in Article 31c of this Regulation allow the use of the document mentioned in the first paragraph of this row, ELAN1L-TCDOC issued by the competent authorities as provided for in Article 15a of Implementing Regulation (EU) 2020/761, in accordance with the requirements laid down in Annex XIV.8 to Implementing Regulation (EU) 2020/761.'

(2) in Section 'Tariff quotas in the sector of cereals', the fiches relating to tariff quotas with order numbers 09.6734, 09.6735 and 09.6736 are deleted;

(3) in Section 'Tariff quotas in the sector of beef and veal', the fiche relating to tariff quota with order number 09.6737 is deleted;

(4) in Section 'Tariff quotas in the sector of milk and milk products', the fiches relating to tariff quotas with order numbers 09.6738, 09.6739 and 09.6747 are deleted;

(5) in Section 'Tariff quotas in the sector of pigmeat', the fiches relating to tariff quotas with order numbers 09.6748 and 09.6749 are deleted;

(6) in Section 'Tariff quotas in the sector of poultrymeat', the fiches relating to tariff quotas with order numbers 09.6757 and 09.6758 are deleted.