subparagraph of Article 40(3) of the Treaty if no refund could be granted for the intermediate product which they use. It follows that Article 5a of Regulation No 2742/75, properly construed, does not prohibit production refunds in respect of products intended for the manufacture of isoglucose when that isoglucose is to be used as an intermediate product, not intended for marketing, in the manufacture of sorbitol.

OPINION OF THE ADVOCATE GENERAL

Mr Advocate General Lenz delivered his Opinion on 7 March 1990.* He proposed that the Court should rule as follows:

'Article 5a(1) of Regulation (EEC) No 2742/75, as amended by Regulation (EEC) No 1665/77, did not, at the time with which the main proceedings are concerned, preclude the granting of production refunds for products destined for the manufacture of isoglucose, provided that the isoglucose was to be used as an intermediate product, not intended for marketing, in the manufacture of sorbitol.'

* Original language: German.