COMMISSION REGULATION (EC) No 1265/2001

of 27 June 2001

laying down detailed rules for the application of Council Regulation (EC) No 1260/2001 as regards granting the production refund on certain sugar products used in the chemical industry

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1260/2001 of 19 June on the common organisation of the markets in the sugar sector [1], and in particular Article 7(5) thereof,

Whereas:

(1) Under Article 7(3) of Regulation (EC) No 1260/2001 it has been decided to grant production refunds on sugar, unprocessed isoglucose and sugar syrups covered by that Regulation and also chemically pure fructose (laevulose) falling within CN code 1702 50 00 as an intermediate product used in the manufacture of certain products of the chemical industry.

(2) Arrangements similar to those for white sugar used by the chemical industry should be laid down for unprocessed isoglucose.

(3) Where clearly defined intermediate products are, on the one hand, obtained in the Community directly from a basic product excluding any product covered by another production refund scheme and are, on the other hand, used for the manufacture of a chemical listed in Annex I to this Regulation, provision should be made for the possibility of granting a production refund on those intermediate products. That possibility must apply even where the intermediate products are used in a Member State other than that in which they were manufactured. To that end, it should be laid down, on the one hand, that the production refund is to be granted for the basic product having served for the manufacture of the quantity of intermediate product used as indicated above and, on the other, that the refund is to be determined using the same yield coefficients as those established for calculating the export refunds on the same intermediate products.

(4) Application of the production refund arrangements to intermediate products requires that those products be defined and that an appropriate verification system be implemented. Such verification, by way of prior approval should cover both the stage of the manufacture of the intermediate product and that of processing into the final chemical product, to ensure that the basic product as defined is actually used for the manufacture of a chemical product listed in Annex I to this Regulation and that any duplicate payment of the production refund is avoided.

(5) Sugar can be used as a basic product by the chemical industry in the same way as starch products. A harmonious development should therefore be assured for the use of these basic products. To that end provision should be made for the application of a production refund system that takes account of both the price for sugar on the Community market and the movement of world sugar prices.

(6) The arrangements applicable to sugar products used for the manufacture of chemical products are designed to promote, on the one hand, the development of the use of sugar products by the chemical industry and, on the other, the development of biotechnology on the basis of those basic products, by aligning prices on the world market price for sugar. With that in view, the system provides for the progressive application of the principle of establishing production refunds by reference to the world price and the Community price for sugar, with a standard amount of EUR 6,45 per 100 kilograms to be added to the world price. The standard amount corresponds to the forwarding costs for exporting Community sugar, including a flat-rate element intended in particular to avoid the sale of sugar at a price lower than the world market price which, by nature, is very volatile. The experience gained from the operation of the said arrangements shows the need for, on the one hand, placing the Community chemical industry that uses sugar products under conditions comparable to those valid for the chemical industry that obtains its supplies from the world sugar market and, on the other hand, opening up the non-food outlets even further to the Community industry producing sugar products. To that end the arrangements should be maintained, applying in full the exclusive reference to the world and Community markets for sugar.

(7) Raw sugar and syrups with a high degree of purity, calculated in accordance with Article 1(5) of Commission Regulation (EEC) No 1443/82 of 8 June 1982 laying down detailed rules for the application of the quota system in the sugar sector [2], as last amended by Regulation (EC) No 392/94 [3], should also qualify for the production refunds if used in the chemical industry.

[1] See page 1 of this Official Journal.

[2] OJ L 158, 9.6.1982, p. 17.
[3] OJ L 53, 24.2.1994, p. 7.

The production refund on those basic products should therefore be that for white sugar, adjusted by reference to yield or sucrose content as appropriate. As far as isoglucose is concerned, production refunds should be granted subject to the same conditions as the export refunds on that product.

(8) Provision should be made for the production refund to be fixed monthly with, in particular, reference periods to be defined and recordings to be made to determine the price of sugar on the world market. Given the monthly fixing of refunds, reference periods of about one month should be established for that purpose.

(9) As the disposal of sugar surpluses on the markets of non-member countries takes place almost entirely by means of tendering procedure, the basis for defining the price of sugar on the world market to be used for fixing the production refund should be the weighted average of export refunds fixed by means of the said tendering procedure during the reference period in question.

(10) To prevent abuses, provision should be made for the production refund to be granted only if other uses are excluded by means of controls. If such controls are to be possible, the production refund should be paid only to the processor and on application by the processor. The said controls may, in certain cases, be rendered more effective if they are accompanied by an approval procedure. The Member State on whose territory processing takes place should therefore be free to decide whether or not processors must obtain such approval.

(11) The production refund cannot be granted unless precise information is available. Persons who may qualify for the refund should therefore have to submit a prior application in writing giving certain information.

(12) Since the basic products in the sugar sector are perfectly interchangeable with basic products in the cereals and rice sector, an unwarranted difference in treatment should be avoided. To that end similar provisions to those contained in Commission Regulation (EEC) No 1722/93 of 30 June 1993 laying down detailed rules for the application of Council Regulations (EEC) No 1766/82 and (EEC) No 1418/76 concerning production refunds in the cereals and rice sectors respectively [1], as last amended by Regulation (EC) No 87/1999 [2], for the release of the security should be laid down for sugar. Those provisions allow the security to be released in proportion to the quantities for which processing of the basic product has taken place during the period of validity of the production refund certificate.

(13) For the purposes of proof and control, a refund certificate must be introduced which is valid for a period which is long enough to allow the trade to make long-term arrangements and gives the information necessary to fix the production refund. In order to ensure that the sugar concerned is used for the purpose for which the refund certificate was issued, it should be provided that only the applicant may claim on the certificate and only after the basic production in question has been processed.

(14) Since, on the one hand, final payment of the production refund may be made only after processing has taken place and, on the other, the trade has an interest in being paid as soon as possible, provision should be made for such payment to be effected shortly after processing.

(15) The duration of validity of production refund certificates is such that it may cover up to six months of fixing production refunds and such certificates must indicate the production refunds valid on the day of receipt of the application. There may therefore be a change in the intervention price for sugar fixed for the non-deficit areas between the date of receipt of the application for a refund certificate and the date of processing of the basic product in question. Given that the production refund is established on the basis of the Community sugar price and world price movements, a rule for adjusting the said refund should therefore be laid down to take account of any change in the intervention price fixed in euro for sugar between the date of receipt of the application and the date of processing of the basic product in question.

(16) In order to make it possible to check that the basic products are put to the intended use, a competent body having access to all necessary information must be set up in each Member State. In order to counteract the effects of delays in payment of the refund, provision should be made for an advance to be paid to the holder of a certificate as soon as the basic products have been placed under control and, in return, the holder should be required to provide a security as guarantee to the Member State concerned should processing of the basic product not be carried out in accordance with the conditions laid down in the refund certificate. However, the Member State concerned should be free to decide on appropriate measures to deal with cases of *force majeure* which prevent certificate holders from fulfilling their obligations.

[1] OJ L 159, 1.7.1993, p. 112.
[2] OJ L 9, 15.1.1999, p. 8.

(17) Experience gained since the new production refund arrangements were implemented on 1 July 1986, and more particularly since they were amended on 1 July 1990, shows the need to ensure that the arrangements are applied more effectively, particularly at the stage of application for the production refund. To that end the margin within which the interested party is considered to have satisfied the primary requirement of processing the basic or intermediate product should be widened to take account of the technical constraints of processing, in particular in the case of fermentation processes where the yield is very variable depending on the reactions of micro-organisms. A maximum tolerance should also be laid down for cases where, when the process has gone wrong and the processor is obliged to use more basic product than originally expected, he may do so without having to draw up a whole special file in order to qualify for the production refund for the additional quantity thus processed.

(18) The rules of application laid down by this Regulation replace those of Commission Regulation (EEC) No 1729/78 of 24 July 1978 laying down detailed rules of application in respect of the production refund for sugar used in the chemical industry [1], as last amended by Regulation (EC) No 1148/98 [2], which should therefore be repealed.

(19) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

Article 1

1. For the purposes of this Regulation 'basic products' means:

(a) products referred to in Article 1(1)(a)and (f) of Regulation (EC) No 1260/2001 and

(b) sugar syrups referred to in Article 1(1)(d) of Regulation (EC) No 1260/2001 and falling within CN codes ex 1702 60 95 and ex 1702 90 99 having a purity of at least 85 %,

which are used in the manufacture of the products of the chemical industry listed in Annex I.

2. Intermediate products listed in Annex II which, on the one hand, are obtained in the Community directly from the abovementioned basic products, with the exception of any product covered by another production refund system, and which, on the other hand, are used for the manufacture of chemical products listed in Annex I shall be treated in the same way as those basic products.

3. Chemically pure fructose (laevulose) falling within CN code 1702 50 00 shall, as an intermediate product, be considered as one of the basic products if, on the one hand, it is obtained in the Community directly from the said basic products, with the exception of any product covered by another production refund system, and, on the other hand, it is used for processing into one of the chemical products listed in Annex I.

Article 2

1. The production refund shall be granted by the Member State in whose territory processing of the basic products takes place.

2. The Member State may grant the refund only if customs control, or administrative inspection affording equivalent guarantees, ensures that the basic products are used for the purpose specified in the application referred to in Article 3.

Article 3

1. The production refund shall be granted only to processors who guarantee that the control provided for in Article 2(2) can be carried out at any time and who have submitted an application specifying the chemical product in the manufacture of which the basic product is to be used.

2. The Member State concerned may make entitlement to the refund subject to prior approval of the processors referred to in paragraph 1.

Article 4

The amount of the production refund per 100 kilograms of white sugar shall be fixed taking into account the world market price for white sugar, plus a standard amount of EUR 6,45 per 100 kilograms of white sugar, and the price of Community sugar.

The following definitions shall apply:

(a) world market price for sugar: the price of Community sugar less the average of the export refunds for white sugar recorded during the reference period in question, referred to in Article 9(2), after deduction of a standard amount of EUR 6,45 per 100 kilograms;

(b) price of Community sugar: the intervention price for white sugar.

Article 5

The amount of the production refund granted per 100 kilograms of raw sugar shall be equal to one hundredth of the amount applicable on the use of white sugar, multiplied by the yield of the raw sugar used, which yield shall be determined in accordance with Point II of Annex I to Regulation (EC) No 1260/2001.

[1] OJ L 201, 25.7.1978, p. 26.
[2] OJ L 159, 3.6.1998, p. 38.

Article 6

The amount of the production refund granted per 100 kilograms of sucrose syrups shall be equal to one hundredth of the amount applicable on the use of white sugar, multiplied by:

(a) the sucrose content of the syrup used, where the purity of the latter is not less than 98 %; or

(b) the extractable sugar content of the syrup used, determined in accordance with the second subparagraph of Article 1(5) of Regulation (EEC) No 1443/82, where the purity of the syrup is at least 85 % but less than 98 %.

Article 7

The amount of the production refund granted per 100 kilograms of dry matter of the basic product referred to in Article 1(1)(f) of Regulation (EC) No 1260/2001 shall be equal to the amount of the production refund applicable on the use of white sugar.

The production refund shall be granted only if the product:

(a) has been obtained by isomerisation of glucose;

(b) has a content by weight in the dry state of at least 41 % fructose; and

(c) the total content by weight in the dry state of polysaccharides and oligosaccharides, including the di- or trisaccharides content, does not exceed 8,5 %.

Article 8

The amount of the production refund granted per 100 kilograms of laevulose used, expressed as dry matter, shall be equal to the production refund applicable for 100 kilograms of white sugar on the day on which the application for a production refund is received.

Article 9

1. The production refund on white sugar shall be fixed monthly for periods commencing on the first of each month.

2. For the purposes of fixing the production refund as provided for in paragraph 1, the reference period for recording export refunds on white sugar as the basis for determining the world market price for sugar as referred to in Article 4(2)(a) shall be the period commencing on the 16th day of the month before the month preceding each of the dates referred to in paragraph 1 and ending on the 15th day of the month immediately preceding the date in question.

3. As regards the world market price for sugar, the average referred to in Article 4(a) shall be the weighted average of the export refunds for white sugar fixed by tendering procedure during the reference period in question as defined in paragraph 2.

4. The amount of the production refund applicable per 100 kilograms of white sugar during each of the months referred to in paragraph 1 shall be equal to the difference between the price for Community sugar applicable during the month for which the refund is fixed and the world market price for sugar determined for the reference period in question.

5. If the Community and world market prices for sugar change significantly during the period defined in paragraph 1, the refund calculated in accordance with paragraphs 2, 3 and 4 may be adjusted to take account of such changes.

Article 10

1. Application for a production refund shall be made in writing to the competent authority of the Member State where the basic product is to be processed.

The application shall state:

(a) the name/style and address of the processor;

(b) the nature and quantity of the basic product to be processed, expressed in terms of white sugar or, in the case of isoglucose, in terms of dry weight;

(c) the tariff heading and description of the chemical product for the manufacture of which the basic product is to be used;

(d) the place of processing.

2. When the application for a production refund certificate made by the processor concerns an intermediate product:

(a) it must specify, in addition to the information required under paragraph 1:

— the nature and the quantity of the basic product which went into the manufacture of the intermediate product,

— the name or the corporate name and the address of the manufacturer of the intermediate product,

— the place of manufacture of the intermediate product, and

(b) it must be accompanied, without prejudice to the second subparagraph of paragraph 3:

— by an original document, issued to the manufacturer of the intermediate product, at his request, by the competent authority of the Member State on whose territory the manufacture of the intermediate product took place, certifying that the intermediate product has been manufactured directly and exclusively from a basic product, or

— by a declaration by the processor in which he undertakes to provide the document referred to in the first indent before the expiry of the period of validity of the refund certificate applied for.

The document referred to under (b) of the first subparagraph must show at least:

(a) the nature and the quantity of the basic product which went into the manufacture of the intermediate product in question;

(b) the nature and the quantity of the intermediate product in question;

(c) the name or the corporate name and the address of the manufacturer of the intermediate product;

(d) the place of manufacture of the intermediate product.

For the issue of the document referred to under (b) of the first subparagraph, the Member State may provide for conditions supplementary to those referred to under the second subparagraph of paragraph 1.

3. For the purposes of the application of paragraph 2:

(a) the issue of the document referred to under point (b) of the first subparagraph of paragraph 2 shall be made conditional on the granting of prior approval to the manufacturer of the intermediate product by the Member State on whose territory that product is to be manufactured;

(b) entitlement to the production refund shall be made conditional on the granting of prior approval to the processor by the Member State on whose territory the said processor is to process the intermediate product into a chemical product referred to in Annex I.

The approvals referred to in the second subparagraph shall be granted by the Member State in question if the applicant gives the latter every opportunity to conduct the necessary verifications.

4. Member States may require additional information.

Article 11

1. Applications for refund certificates shall be accompanied by a security on which the issue of the refund certificate referred to in Article 12 shall be conditional.

2. The amount of the security shall be EUR 3,78 per 100 kilograms of sugar expressed as white sugar, or, in the case of isoglucose, per 100 kilograms of dry weight.

When an intermediate product is concerned, the security per 100 kilograms of product shall be equal to the amount referred to in the first subparagraph multiplied by the coefficient specified in Annex II for the intermediate product in question, the coefficient being adjusted, as the case may be, according to the dry matter content by the application, *mutatis mutandis*, of the formula corresponding to the coefficient provided for in Annex II.

3. The primary requirement within the meaning of Article 20 of Commission Regulation (EEC) No 2220/85 [1] to be satisfied for the security referred to in paragraph 2 to be released shall be:

(a) in the case of an intermediate product, that the document referred to under point (b) of the first subparagraph of Article 10(2) has been submitted by the processor and that the quantity of intermediate product stated in the application has been processed into a chemical product listed in Annex I within the period of validity of the refund certificate in question, or

(b) in other cases, that the quantity of basic product specified in the application has been processed into a chemical product listed in Annex I within the period of validity of the refund certificate in question.

However, with regard to the primary requirement for processing, if the person concerned has, within the period of validity of the refund certificate, processed at least 90 % of the quantity of the basic product or of the quantity of the intermediate product indicated in the application, he shall be deemed to have complied with the primary requirement indicated under (a) or (b) of the first subparagraph.

4. The application of paragraphs 1 and 2 as regards the release of the security shall be subject to the provisions relating to *force majeure* and to Title V of Regulation (EEC) No 2220/85.

Article 12

1. Member States shall issue refund certificates on application.

2. Member States shall use national forms for refund certificates, which, without prejudice to the provisions of other Regulations, Directives or Decisions adopted by Community institutions, shall contain at least the information specified in paragraph 3.

When a certificate referred to in paragraph 1 concerns an intermediate product, it must indicate, in addition to the information required under paragraph 3(a), (b), (d), (e), and (f), the details contained in the application for the certificate referred to in Article 10(2).

3. The refund certificate shall indicate:

(a) the holder's name and address;

(b) the date of receipt of the application;

(c) the nature and the quantity of the basic product to be processed, expressed in terms of white sugar or, in the case of isoglucose, in terms of dry weight;

(d) the use to which the basic product is to be put;

(e) the production refund for white sugar applicable on the date of receipt of the application;

(f) the last day of validity of the certificate;

(g) the place of processing.

Article 13

For the purposes of the second subparagraph of Article 10(1) and Article 12(3):

(a) the following shall be regarded as one and the same basic product:

(i) white sugar falling within CN code 1701 99 10; sugar containing added flavouring or colouring matter falling within CN code 1701 91 00; sugar containing other added substances falling within CN code 1701 99 90 and sucrose syrups having a purity of 85 % or more falling within CN codes 1702 60 95 and 1702 90 99;

[1] OJ L 205, 3.8.1985, p. 5.

(ii) raw sugar falling within CN codes 1701 11 and 1701 12;

(iii) isoglucose falling within CN codes ex 1702 40 10, 1702 60 10 and 1702 90 30;

(iv) intermediate products referred to in Article 2;

(b) the indication of the use of the basic product may, on application and with the agreement of the competent authorities of the Member State concerned, consist merely of the chapter of the Combined Nomenclature within which the chemical product or products to be manufactured fall.

Article 14

1. The issue of a refund certificate shall give entitlement to payment of the production refund indicated in the certificate:

(a) in the case of an intermediate product, when the document referred to under point (b) of the first subparagraph of Article 10(2) is submitted within the prescribed period and after the intermediate product has been processed in accordance with the conditions laid down in the refund certificate;

(b) in other cases, after the basic product has been processed in accordance with the conditions laid down in the refund certificate.

Where the quantity of basic or intermediate product processed exceeds the quantity indicated in the refund certificate, the additional quantity shall be regarded, subject to a limit of 5 %, as having been processed under the certificate with entitlement to payment of the production refund indicated therein.

2. Rights under the certificate shall not be transferable.

Article 15

The refund certificate shall be valid from the date of receipt of the application to the end of the fifth month following the month in which the production refund application was received.

Article 16

1. If, during the period between the date of receipt of the production refund application and the date of processing of the basic product there is a change in the intervention price for white sugar fixed in euro for the non-deficit areas, the production refund in question shall be adjusted for the quantities of basic product processed from the time of such change.

2. For the purposes of application of the adjustment referred to in paragraph 1, the competent authority of the Member State issuing the refund certificate in question shall add to the certificate at the time of issue 'to be adjusted in accordance with Commission Regulation (EC) No 1260/2001 for processing operations carried out from the date of application of the new intervention price in question'.

The adjustment shall be made when the production refund in question is paid.

3. Where the basic product is a white sugar, the adjustment referred to in paragraph 1 shall be obtained by increasing or decreasing the production refund, as appropriate, by the difference, expressed in euro per 100 kilograms of sugar, between the intervention price for white sugar for the non-deficit areas applicable on the date of receipt of the certificate application and the corresponding price applicable on the date of processing of the basic product in question.

4. Where the basic product is a raw sugar of standard quality, the adjustment referred to in paragraph 1 shall be obtained by increasing or decreasing the production refund, as appropriate, by the difference, expressed in euro per 100 kilograms of sugar, between the intervention price for raw sugar applicable on the date of receipt of the certificate application and the corresponding price applicable on the date of processing of the basic product in question.

5. If the yield of the raw sugar differs from that of the definition of standard quality referred to in point II of Annex I to Regulation (EC) No 1260/2001, the amount of the refund, adjusted in accordance with paragraph 4, shall be adapted for the payment by applying Article 5(1) of Commission Regulation (EC) No 1423/95 [1].

6. Where the basic product is a sucrose syrup, the adjustment shall be established in accordance with paragraph 4 and with Article 6.

7. Where the basic product is an isoglucose, the adjustment shall be established in accordance with paragraph 4 and shall apply per 100 kilograms of dry matter of the product in question.

Article 17

1. Member States shall designate the authorities responsible for control of the processing of basic products.

2. The holder of a refund certificate shall give the authorities referred to in paragraph 1 the following information in writing in sufficient time to enable them to effect the control:

(a) his name and address;

(b) the nature and quantity of the basic products to be processed;

(c) the place where the basic products in question are located when the information is furnished.

Member States may require additional information.

[1] OJ L 141, 24.6.1995, p. 16.

Article 18

When the basic products have been placed under control, Member States may make an advance payment to the refund certificate holder amounting to not more than 80 % of the production refund indicated on the certificate.

Article 19

1. If an advance is paid, Member States shall require a security or recognised equivalent guarantee calculated to ensure repayment of the advance plus 5 %.

2. The security shall be released once processing has taken place in accordance with the conditions laid down in the refund certificate or when the advance plus 5 % has been repaid.

3. Without prejudice to paragraph 4, the repayment referred to in paragraph 1 shall be in proportion to the quantities of basic products which have not been processed under the conditions laid down in the refund certificate.

If the advance is not repaid, the security shall be forfeited in proportion to the amount of the advance to be recovered.

4. If processing cannot be carried out under the conditions laid down in the refund certificate owing to circumstances to be regarded as constituting *force majeure*, and if an application is made to have such circumstances taken into consideration, the Member State concerned shall take such measures as it considers necessary having regard to the circumstances invoked.

Article 20

After the party concerned has informed the competent authority of the chemical product in the manufacture of which the sugar has been used, the production refund or, where an advance has been paid, the difference between the amount advanced and the amount of the production refund shall be paid:

(a) at the earliest, after it has been established that the basic products have been processed under the conditions laid down in the refund certificate;

(b) at the latest, at the end of the month following the month in which it was established that processing was completed.

Article 21

The production refund shall be paid for the quantity of basic or intermediate product processed within the limit referred to in the second subparagraph of Article 14(1).

The amount of the production refund granted per 100 kilograms of intermediate product used shall be equal to the production refund applicable per 100 kilograms of white sugar on the day on which the application was received multiplied by the coefficient fixed in Annex II for the intermediate product in question, the coefficient being adjusted where appropriate according to the dry matter content by the application of the formula corresponding to the coefficient provided for in Annex II.

Article 22

Regulation (EEC) No 1729/78 shall be repealed.

However, Regulation (EEC) No 1729/78 shall remain applicable to processing operations in respect of which production refund applications have been submitted prior to the date of application of this Regulation.

Article 23

This Regulation shall enter into force on 1 July 2001.

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

Done at Brussels, 27 June 2001.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

CN code	Description
1302 31 00	– – Agar-agar
1302 32	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 32 10	– – – Of locust beans or locust bean seeds
1302 32 90	– – – Of guar seeds
1302 39 00	– – Other
1702 90 10	– – Chemically pure maltose
ex 2520	Gypsum; anhydrite; plasters, whether or not coloured, with or without small quantities of accelerators or retarders:
2520 20	– Plasters
ex 2839	Silicates: commercial alkali metal silicates:
2839 90 00	– Other
Chapter 29	Organic chemical products excluding subheadings 2905 43 00 and 2905 44
Chapter 30	Pharmaceutical products
3203 00 90	Colouring matter of vegetable or animal origin and preparations thereof
ex 3204	– Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:
	– Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:
3307 49 00	– – Other
3307 90 00	– Other
ex 3401	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:
3401 19 00	– Other
3402	Organic surface-active agents (other than soap); surface-active preparations; washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:
	– Containing petroleum oils or oils obtained from bituminous minerals:
3403 19	– – Other
3403 19 10	– – – Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404

CN code	Description
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horsehoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster
ex Chapter 35	Albuminoidal substances; modified starches; adhesives; enzymes, excluding products falling within heading 3501 and subheadings 3505 10 10, 3505 10 90 and 3505 20
ex Chapter 38	Miscellaneous chemical products excluding those falling within subheadings 3809 10, 3809 91 00, 3809 92 00, 3809 93 00 and ex 3824 60
ex Chapter 39	Plastics and articles thereof
3901 to 3914	– Primary forms
ex 6809	Articles of plaster or of compositions based on plaster (boards, sheets, panels, tiles and similar articles)

ANNEX II

CN code	Description	Coefficients
1	2	3
ex 1702 90 71	Caramels containing 50 % or more by weight of sucrose in the dry matter	1,00 (1)
ex 1702 90 99	Invert sugar	1,00 (1)
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	– Other polyhydric alcohols:	
2905 43 00	– – Mannitol	1,06
2905 44	– – D-glucitol (sorbitol):	
	– – – In aqueous solution:	
2905 44 11	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0,74 (2)
2905 44 19	– – – – Other	0,74 (2)
	– – – Other:	
2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	1,06
2905 44 99	– – – – Other	1,06
3824 60	– Sorbitol other than that of subheading 2905 44	
	– – In aqueous solution:	
3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0,74 (2)
3824 60 19	– – – Other	0,74 (2)
	– – Other:	
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	1,06
3824 60 99	– – – Other	1,06

(1) The production refunds determined according to this coefficient shall be understood to be calculated for an invert sugar or, as appropriate, for a caramel having respectively a dry matter content by weight of 100 %.

For invert sugars or caramels respectively with a different dry matter content, the refunds shall be calculated per 100 kilograms of intermediate product by applying the following formula:

$$(a) \times 1{,}00 \times (b)$$

(2) The production refunds determined according to this coefficient shall be understood to be calculated for an aqueous solution of D-glucitol (sorbitol) with a dry matter content by weight of 70 %. For aqueous solutions of D-glucitol (sorbitol) with a different dry matter content, the refunds shall be calculated per 100 kilograms of intermediate product by applying the following formula:

$$(a) \times 0{,}74(b)/0{,}70$$

where

(a) = white sugar production refund in question;

(b) = dry matter content of the product, in % by weight.