

| Regulation | Comments | Implementing rules | Comments |
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| A. COUNCIL REGULATION | | | |
| Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products | OJ No L 318 20. 12. 1993, p. 18. amended by Council Regulation (EC) No 1097/98, Council Regulation (EC) No 2580/ 2000 and Commission Regulation (EC) No2494/98 | | |
| <i>Article 1</i> | Defines the scope of the Regulation and gives definitions | | |
| | Paragraph 3 foresees application in the framework of preferential trade | | |
| TITLE I TRADE ARRANGEMENTS CHAPTER 1 Importation Section I Trade with non-member countries | | | |
| <i>Article 2</i> | This article gives the general rules of the tariff applicable to non annex I goods listed in Annex B of the Regulation | | |
| | The main principle is that the goods are subject to a dual duty which include an agricultural element of the duty and a non agricultural element | | |
| | Article 3 was repealed by Regulation 1097/98 | | |
| <i>Article 4</i> | This article gives the principles governing the 'additional duty' which, in fact determine the maximum duty and classification under the CN. | 1) Community Customs Tariff (R. 2658/87 of the Council) | |
| | Article 5 is repealed by Regulation (EC) No 1097/98 | | |

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| Section II Preferential trade | | | |
| <i>Article 6</i> | This Article gives general rules for the application of agricultural components (including the conversion in national currency). | No specific implementing rules up to now. | |
| <i>Article 7</i> | This article gives general rules for the application of several preferential agreements with reduced agricultural component | 1) Different preferential agreements 2) common implementing rules in Regulation (EC) No 1460/96 3) Calculation of the reduced agricultural components by the Commission | |
| Chapter 2 | | | |
| EXPORTATION | | | |
| <i>Article 8</i> | Gives the general framework of the 'non Annex I' refunds | 1) Council Regulation on the common organisation of market in the sector of cereals, rice, eggs, milk and sugar 2) Commission Regulation (EC) No 1043/2005 3) fixation of the refunds in application of the regulation on the common organisation of Market at least every month (for the eggs, every quarter) | |
| <i>Article 9</i> | Measures to be taken in case of shortage of raw agricultural products used in the manufacturing of the goods. | No implementing rules | |

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| TITLE II GENERAL PROVISIONS | | | |
| <i>Article 10</i> | Procedure to be followed in the case of application of safeguard measures linked in case of application of reduced agricultural component. | | |
| <i>Article 10 A</i> | Trigger prices and quantities and additional import duties | No implementing rules until now | |
| <i>Article 11</i> | Application of the inward processing arrangements (IPR) in the non Annex I sector. | 1) Commission Regulation (EC) No 2454/93 (customs legislation), OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 883/2005 (OJ L148 of 11.6.2005, p. 5) 2) Commission Regulation 1488/2001, OJ L 196, 20.7.2001, p.9, Regulation as last amended by Regulation (EC) No 1914/2003 (OJ L 283 of 31.10.2003, p.27) | |
| <i>Article 12</i> | 1) Updating of Annex B by the management committee in order to adapt the list of the goods subject to the provision of the regulation with preferential agreements 2) updating of Annex B by the Commission to follow amendments of the Combined Nomenclature | No effective case Commission Regulation (EC) No 2491/98 | |
| <i>Article 13</i> | Calculation of the reduced agricultural components | Commission Regulation (EC) No 1460/96, OJ L 187, 26.7.1996, p. 18 | |
| <i>Article 14</i> | Non application of agricultural components and thresholds | Art. 5(4) of Regulation (EC) No 1460/96 (no agricultural component if the amount is lower than 2.4 euro/100 kg) | |
| <i>Articles 16 and 17</i> | Non Annex I management procedure | | |

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| <i>Article 18</i> | This article allows the Commission, following the management committee procedure, to make technical adaptations to that regulation as a consequence of amendments already decided by the Council in the CMO | No effective application until now | |
| <i>Article 19</i> | Method of analysis to be applied | Commission Regulation (EC) No 4154/87 for the imports (Regulation as last amended by Regulation (EC) No. 203/98, OJ L 21, 28.1.1998, p.6) and Commission Regulation (EC) No 4056/87 for the exports (Regulation as last amended by Regulation 202/98, OJ L 21, 28.1.1998, p.5) | Customs legislation |
| <i>Article 20</i> | Communication between the Member States and the Commission | Regulation (EC) No 1043/2005 | |
| <i>Article 21</i> | This Regulation replaced the former Council Regulations (EC) No 3033/80 and No 3034/80 | | |
| <i>Article 22</i> | Entry into force | 1 January 1994 | |
| | Regulation was amended by Regulation (EC) No 1097/98 and Council Regulation (EC) no 2580/2000 | | |
| Annex A | Gives the list of Agricultural products | | |
| Annex B | Gives the list of goods concerned by the Regulation: Table 1 gives the list of goods with a specific agricultural component; Table 2 gives the list of other goods | | |
| Annex C | Gives the list of goods subject to the special safeguard measure of Article 10 A | | |

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| B COMMISSION REGULATIONS (implementing rules) | | | |
| 2. COMMISSION REGULATION (EC) No 1460/96 of 25 July 1996 establishing the detailed rules for implementing the preferential trade arrangements applicable to certain goods resulting from the processing of agricultural products, as provided for in Article 7 of Council Regulation (EC) No 3448/93 | As amended by Regulation (EC) No 2495/97 | | |
| <i>Article 1:</i> Scope of the Regulation | Limited to preferential trade | | |
| Article 2: Definition of basic agricultural products | (<i>cfr. article 13 (2) of R. 3448/93</i>) | | |
| <i>Article 3:</i> Calculation of the agricultural components and composition of the goods | (<i>cfr. article 13 (2) of R. 3448/93</i>) the agricultural components of the non preferential trade are fixed by the CCT | | |
| <i>Article 4:</i> Calculation of the reduced additional duties | | | |
| <i>Article 5:</i> Calculation of the reduced agricultural components (common provisions) | No reduced agricultural component applicable if the calculation gives an amount lower than 2.4 euro/100 kg (§ 4) | | |
| <i>Article 6:</i> Goods to which reduced agricultural components are applicable | This Article refers to the different preferential agreements. | | |
| <i>Article 7:</i> The agricultural component applicable in preferential trade may not exceed the MFN rates | This rule has only an effective application for CN code 1901 90 91 where the agricultural component may not exceed the ad valorem duty applicable to the non preferential trade. | | |
| <i>Article 8:</i> Rules of origin to be applied | | | |
| <i>Article 9:</i> Agricultural components applicable to the goods not covered by the individual preferential agreements | These are the amounts of the CCT. They are also applicable by default to quantities in excess of the quotas | | |
| <i>Article 10:</i> Management of the quotas | Regulation (EC) No 2495/97 amended this Article which now refers to Regulation (EC) No 2454/93. | Articles 308 A to 308 C of Regulation (EC) No 2454/93 (modified) | Customs Legislation |

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| Annex I | Gives the notional recipes of the goods. Some of the goods do not have a standard recipe. For these goods the agricultural component is determined in accordance with their milk fats and milk proteins starch/glucose and in sucrose content. | | |
| Annex II | Gives the equivalent in basic products for the different milk, starch and sucrose content. | | |
| Annex III | Gives the additional codes corresponding to the different milk, starch and sucrose content. | | |
| 3. COMMISSION REGULATION (EC) No 1043/2005 of 30 June 2005 implementing Council Regulation (EC) No 3448/93 as regards the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds (OJ L 172 of 5.7.2005, L 172) | This Regulation incorporates in one single regulation the provisions of Regulation (EEC) No 3615/92, Regulation (EEC) No 3035/80, Regulation (EC) No 3223/93 and Regulation (EC) No 1520/2000 and adds some definitions. | | |
| <i>Article 1 (Chapter I)</i> | Defines the scope of the Regulation. | | |
| <i>Article 2 (Chapter I)</i> | Applicable definitions | | |
| <i>Article 3 (Chapter I)</i> | Establishes assimilation rules to basic products for several agricultural products incorporated. | | |
| <i>Article 4 (Chapter I)</i> | Reference to regulation (EC) No 800/1999 | | |
| <i>Article 5 (Chapter II, section 1)</i> | Method of calculation | | |
| <i>Articles 6 to 13 (Chapter II, section 2)</i> | Rules on determination of reference quantities (basic products) | | |
| <i>Articles 14 to 21 (Chapter II, section 3)</i> | Details on the fixing of the rates of refund | | |
| <i>Articles 22 to 42 (Chapter III, section 1)</i> | Provisions on refund certificates | | |
| <i>Articles 43 to 45 (Chapter III, section 2)</i> | Rules on applicable securities | | |
| <i>Articles 46 to 48 (Chapter IV)</i> | Exports not covered by certificates, “small-exporters” | | |
| <i>Articles 49 to 53 (Chapter V)</i> | Obligations for the exporter | | |

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| <i>Article 45 (Chapter VI)</i> | Payment of the refund | | |
| <i>Articles 55 and 56 (Chapter VII)</i> | Obligation to notify | | |
| <i>Articles 57 and 58 (Chapter VIII)</i> | Final Provisions | | |
| Annex I | List of basic products (for which the refund rates are fixed) | | |
| Annex II | Goods on which export refunds may be paid | | |
| Annex III | Reference Quantities as referred to in Article 11 | | |
| Annex IV | Goods for which the amounts of basic product may be determined on the basis of chemical analysis – together with relevant table as referred to in Article 51 | | |
| Annex V | Coefficients for conversion into basic products for the products referred to in Article 8 | | |
| Annex VI | Instructions, in relation to the application for, issue and use of Refund Certificates | | |
| Annex VII | Conversion Rates for use in establishing reference quantity as referred to in Articles 7 and 9 | | |
| Annex IX | Correlation Table | | |
| 4. Commission Regulation (EEC) No 4056/87 | Lays down the method of analysis and other technical provisions necessary for export refunds | Amended by Regulation (EC) No 202/98 | |
| 5. Commission Regulation (EEC) No 4154/87 | Lays down the method of analysis and other technical provisions necessary for the determination of the agricultural components | Amended by Regulation (EC) No 203/98 | |
| 6. Commission Regulation (EEC) No 2723/87 | Lays down implementing rules for the export of pasta (with refund) to the U.S.A. | Exports of pasta to the USA are subject to a special arrangement (Council decision of 7.8.1987) | |