

*Annex 71-04*

*Ex ANNEX 74*

*Article DA-VII-1-19(5) (Article 710-21(5))*

**SPECIAL PROVISIONS CONCERNING EQUIVALENT GOODS**

**I. Temporary admission**

Equivalent goods may be used if the authorisation for the use of temporary admission with total relief from import duties is granted in accordance Articles 741-2-02 (Pallets), 741-2-03 (Pallets accessories and equipment), 741-2-04 (Containers), 741-2-05 (Containers accessories and equipment).

**II. Customs warehousing, inward and outward processing**

**Genetically Modified Goods**

The use of equivalent goods is not permitted for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

**III. Inward processing**

**1. Rice**

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight-digit CN code of the Combined Nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2,

equivalence shall be established by determination of the length/width ratio only. The measurement of the grains shall be done in accordance with Annex A(2)(d) to Regulation (EC) No 3072/95 on the common organisation of the market in rice.

## **2. Wheat**

Equivalent goods may be used only between wheat harvested in a third country and already released for free circulation and non-Community wheat, of the same eight-digit CN code, having the same commercial quality and the same technical characteristics.

However:

— derogations from the ban on use of equivalent goods may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after examination by the Committee,

— the use of equivalent goods is permitted between Community durum wheat and durum wheat of third-country origin, provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.

## **3. Sugar**

Recourse to the use of equivalent goods is permitted between non-Union raw cane sugar (CN codes 1701 13 90 and/or 1701 14 90) and sugar beet (CN code 1212 91 80) under the condition that processed products falling within CN code 1701 99 10 (white sugar) are obtained.

The equivalent quantity of raw cane sugar of standard quality as defined in point III of Part B of Annex IV to Council Regulation (EC) No 1234/2007\* shall be calculated by multiplying the quantity of white sugar with the coefficient 1.0869565.

The equivalent quantity of raw cane sugar not of standard quality shall be calculated by multiplying the quantity of white sugar with a coefficient obtained by dividing 100 by the yield of raw cane sugar. The yield of raw cane sugar shall be calculated as set out in point III (3) of part B of Annex IV to Regulation (EC) No 1234/2007.

## **4. Live animals and meat**

Equivalent goods may not be used for inward-processing operations on live animals or meat other than for the production of Bresaola.

## **5. Maize**

The use of equivalent goods between Community and non-Community maize is possible only in the following cases and subject to the following conditions:

1. In the case of maize for use in animal feed, the use of equivalent goods is possible provided that a customs control system is set up to ensure that the non-Community maize is in fact used for processing into animal feed.

2. In the case of maize used in the manufacture of starch and starch products, the use of equivalent goods is possible between all varieties with the exception of maizes rich in amylopectin (wax-like maize or

‘waxy’ maize) which are only equivalent between themselves.

3. In the case of maize used in the manufacture of meal products, the use of equivalent goods is possible between all varieties with the exception of maizes of the vitreous type (‘Plata’ maize of the ‘Duro’ type, ‘Flint’ maize) which are only equivalent between themselves.

## **6. Olive oil**

A. Recourse to the use of equivalent goods is permitted only in the following cases and under the following conditions:

### *1. virgin olive oil*

(a) between Community extra virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(a) of the Annex to Regulation No 136/66/EEC and non-Community extra virgin olive oil of the same CN code, provided that the processing operation produces extra virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(a);

(b) between Community virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(b) of the Annex XVI to Regulation (EC) No 1234/2007 and non-Community virgin olive oil of the same CN code, provided that the processing operation produces virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(b);

(c) between Community lampante virgin olive oil falling within CN code 1509 10 10 which corresponds to the description in Point 1(c) of the Annex XVI to Regulation (EC) 1234/2007 and non-Community lampante virgin olive oil of the same CN code, provided that the processed product is:

— refined olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 2 of the abovementioned Annex XVI, or

— olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 3 of the said Annex XVI and is obtained by blending with Community virgin olive oil falling within CN code 1509 10 90.

## *2. olive-pomace oil*

between Community unrefined olive-pomace oil falling within CN code 1510 00 10 which corresponds to the description in Point 4 of the Annex XVI to Regulation (EC) No 1234/2007 and non-Community unrefined olive-pomace oil of the same CN code, provided that the olive-pomace oil processed product falling within CN code 1510 00 90 and corresponding to the description in Point 6 of the said Annex XVI is obtained by blending with Community virgin olive oil falling within CN code 1509 10 90.

B. The blendings referred to in Point A.1(c) second indent and Point A.2, with non-Community virgin olive oil, used in an identical manner, are authorised only where the arrangements for supervision of the procedure are organized in a manner that makes it possible to identify the proportion of non-Community virgin olive oil in the total quantity of blended oil exported.

C. The processed products must be put into immediate packaging of 220 litres or less. By way of derogation, in the case of agreed containers of 20 tonnes maximum, the customs authorities may allow the exportation of the oils found in the preceding Points on condition that there is systematic control of the quality and quantity of the exported product.

D. Equivalence shall be checked by using commercial records to verify the quantity of oils used for blending and, for the purpose of verifying the quality concerned, by comparing the technical characteristics of samples of the non-Community oil taken when it was entered for the procedure with the technical characteristics of the samples of the Community oil used taken when the processed product concerned was processed against the technical

characteristics of the samples taken at the time of actual exportation of the processed product at the point of exit. Samples shall be taken in accordance with international standards EN ISO 5555 (sampling) and EN ISO 661 (sending of samples to laboratories and preparation of samples for tests). The analysis shall be carried out with reference to the parameters in Annex I to Commission Regulation (EEC) No 2568/91 (1).

(1) OJ L 248, 5.9.1991, p. 1.

#### **IV. Outward processing**

The use of equivalent goods is not permitted for goods which are covered by Annex 73.