



Belgian non-paper on the repeal of the regulations on export refunds and its impact on the Union legislation provisions

The **Commission Delegated Regulation (EU) 2023/2835 of 10 October 2023 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards rules on import in the sectors of rice, cereals, sugar and hops, and repealing Commission Regulations (EC) No 3330/94, (EC) No 2810/95, (EC) No 951/2006, (EC) No 972/2006, (EC) No 504/2007, (EC) No 1375/2007, (EC) No 402/2008, (EC) No 1295/2008, (EC) No 1312/2008 and (EU) No 642/2010, (EEC) No 1361/76, (EEC) No 1842/81, (EEC) No 3556/87, (EEC) No 3846/87, (EEC) No 815/89, (EC) No 765/2002, (EC) No 1993/2005, (EC) No 1670/2006, (EC) No 1731/2006, (EC) No 1741/2006, (EC) No 433/2007, (EC) No 1359/2007, (EC) No 1454/2007, (EC) No 508/2008, (EC) No 903/2008, (EC) No 147/2009, (EC) No 612/2009, (EU) No 817/2010, (EU) No 1178/2010, (EU) No 90/2011 and Commission Implementing Regulation (EU) No 1373/2013** has been published in the L series of the Official Journal of the European Union of 21 December 2023.

Link: [Delegated regulation - EU - 2023/2835 - EN - EUR-Lex \(europa.eu\)](https://eur-lex.europa.eu/eli/reg/2023/2835/oj)

Recital 11 of this Delegated Regulation states as follows:

“(11) **Commission regulations on export refunds** (EEC) No 1361/76 ⁽²¹⁾, (EEC) No 1842/81 ⁽²²⁾, (EEC) No 3556/87 ⁽²³⁾, (EEC) No 3846/87 ⁽²⁴⁾, (EEC) No 815/89 ⁽²⁵⁾, (EC) No 765/2002 ⁽²⁶⁾, (EC) No 1993/2005 ⁽²⁷⁾, (EC) No 1670/2006 ⁽²⁸⁾, (EC) No 1731/2006 ⁽²⁹⁾, (EC) No 1741/2006 ⁽³⁰⁾, (EC) No 433/2007 ⁽³¹⁾, (EC) No 1359/2007 ⁽³²⁾, (EC) No 1454/2007 ⁽³³⁾, (EC) No 508/2008 ⁽³⁴⁾, (EC) No 903/2008 ⁽³⁵⁾, (EC) No 147/2009 ⁽³⁶⁾, (EC) No 612/2009 ⁽³⁷⁾, (EU) No 817/2010 ⁽³⁸⁾, (EU) No 1178/2010 ⁽³⁹⁾ and (EU) No 90/2011 ⁽⁴⁰⁾ and Commission Implementing Regulation (EU) No 1373/2013 ⁽⁴¹⁾ **should be repealed** as this system has been abolished by Regulation (EU) 2021/2117 of the European Parliament and of the Council ⁽⁴²⁾,

Article 11, point (b) of this Delegated Regulation confirms the repeal of those regulations on export refunds:

“**The following Regulations are repealed:**

- (a) Regulations (EC) No 3330/94, (EC) No 2810/95, (EC) No 951/2006, (EC) No 972/2006, (EC) No 504/2007, (EC) No 1375/2007, (EC) No 402/2008, (EC) No 1295/2008, (EC) No 1312/2008 and (EU) No 642/2010;
- (b) **Regulations (EEC) No 1361/76, (EEC) No 1842/81, (EEC) No 3556/87, (EEC) No 3846/87, (EEC) No 815/89, (EC) No 765/2002, (EC) No 1993/2005, (EC) No 1670/2006, (EC) No 1731/2006, (EC) No 1741/2006, (EC) No 433/2007, (EC) No 1359/2007, (EC) No 1454/2007, (EC) No 508/2008, (EC) No 903/2008, (EC) No 147/2009, (EC) No 612/2009, (EU) No 817/2010, (EU) No 1178/2010, (EU) No 90/2011 and Implementing Regulation (EU) No 1373/2013.**”

In our opinion, the repeal of the aforementioned regulations on export refunds should result in the amendment of the following Union legislation provisions:

- articles 259, paragraph 2, points c) and d) + article 267, paragraph 3, point b) of the UCC;
- articles 142, point a), 148, paragraph 5, 159, paragraph 1, point a), 149, paragraph 1, point a) and 244, paragraph 2 of the UCC DA;
- articles 243, paragraph 3, point b), 254, 255, paragraph 3 and 339, paragraph 2 a) of the UCC IA.

In addition to the amendment of those legal provisions, the repeal of the regulations on export refunds also has consequences for Annex B of the UCC DA and the UCC IA. In this context, please find below the proposals drawn up by Belgium:

UCC DA

Belgium proposes to delete:

- footnote 18, bearing the description:
“This data element is mandatory for agricultural products with export refunds.”;
- footnote 19, bearing the description:
“This data element is mandatory for agricultural products subject to refunds and for those goods which Union legislation requires the origin of the goods in the context of trade with special fiscal territories.”
- the following note for D.E. 13 03 000 000 (Consignee) in dataset B3:
“Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.”

UCC IA

Code CO in D.E. 11 01 000 000 (Declaration type)

Belgium proposes to delete the following description:

“Placing of Union goods under the customs warehousing procedure referred to in column B3 of the data requirements table in Title I of Annex B to Delegated Regulation (EU) 2015/2446 in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds.”

D.E. 11 09 000 000 (Procedure)

Procedure code 76

Belgium proposes to delete the following example:

“Boned meat of adult male bovine animals placed under customs warehousing prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 (1) of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export (OJ L 329, 25.11.2006, p. 7)).”

Procedure code 77

Belgium proposes to delete the procedure code 77 because it no longer serves any purpose.

D.E. 11 10 000 000 (Additional procedure)

Belgium proposes to delete the following codes:

Code	Description
E51	Agricultural products listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, subject to an export certificate
E52	Agricultural products listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, not requiring an export certificate
E53	Agricultural products listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, exported in small quantities, not requiring an export certificate
E61	Processed agricultural products not listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, subject to a refund certificate
E62	Processed agricultural products not listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, not requiring a refund certificate
E63	Processed agricultural products not listed in Annex I to the Treaty on the Functioning of the European Union for which a refund is requested, exported in small quantities, without a refund certificate
E64	Victualing of goods eligible for refunds (Article 33 Regulation (EC) No 612/2009)
E65	Entry in victualing warehouse (Article 37 Regulation (EC) No 612/2009)
E71	Agricultural products for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks