



2024/2652

11.10.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/2652

of 10 October 2024

amending Implementing Regulation (EU) 2020/761 with regard to the management of certain tariff quotas in the rice sector, the adjustment of cheese export tariff quotas for the United States and an update of the technical specifications for the IMA1 certificates for the import of dairy products from New Zealand

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾, and in particular Article 187 thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2020/761 ⁽²⁾ lays down the rules for the administration of import and export tariff quotas for agricultural products managed by a system of import and export licences.
- (2) Rice tariff quotas with order numbers 09.4112, 09.4117, 09.4118, 09.4119, 09.4130, 09.4154, 09.4166 and 09.4168 as laid down in Implementing Regulation (EU) 2020/761 have been over-demanded for several allocation periods.
- (3) To ensure the proper management of those tariff quotas, the maximum quantities available for application for those tariff quotas should be set out in the form of a reference quantity, as laid down in Article 9 of Commission Delegated Regulation (EU) 2020/760 ⁽³⁾. Therefore, it is necessary to amend the tables of those tariff quotas in Annexes I and III to Implementing Regulation (EU) 2020/761.
- (4) Implementing Regulation (EU) 2020/761 lays down the specific rules governing the tariff quota for exporting cheese to the United States. Following the withdrawal of the United Kingdom from the Union, the quantity of this quota has been apportioned between the Union and the United Kingdom. In this exercise, a divergence in the calculation led to a discrepancy between the quantity allocated to the Union by the United States, and the quantity indicated in Implementing Regulation (EU) 2020/761. Annex XIV.5 to that Implementing Regulation should therefore be adjusted accordingly.

⁽¹⁾ OJ L 347, 20.12.2013, p. 671, ELI: <http://data.europa.eu/eli/reg/2013/1308/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).

⁽³⁾ Commission Delegated Regulation (EU) 2020/760 of 17 December 2019 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the rules for the administration of import and export tariff quotas subject to licences and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the lodging of securities in the administration of tariff quotas (OJ L 185, 12.6.2020, p. 1, ELI: http://data.europa.eu/eli/reg_del/2020/760/oj).

- (5) Imports of dairy products from New Zealand under tariff quotas with order numbers 09.4516, 09.4523, 09.4524 and 09.4525 are to be accompanied by valid IMA1 certificates. The templates of these certificates should be adjusted in conformity with Commission Implementing Regulation (EU) 2023/608 ⁽⁴⁾, Commission Delegated Regulation (EU) 2024/1173 ⁽⁵⁾ and Commission Implementing Regulation (EU) 2024/1178 ⁽⁶⁾. Whereas the template for tariff quotas 09.4521 and 09.4522 for cheese imported from Australia does not need to be modified, the templates laid down in Annex XIV.5 to Implementing Regulation (EU) 2020/761 for importing from New Zealand under tariff quotas 09.4516 (cheese) and 09.4523, 09.4524 and 09.4525 (butter) should be adjusted accordingly.
- (6) Implementing Regulation (EU) 2020/761 should therefore be amended accordingly.
- (7) To ensure that the modifications to the templates of IMA1 certificates do not hamper trade activities, this Regulation should provide for a transitional period during which certificates may be accepted in both the old and the new format.
- (8) The reference quantity requirement should apply to tariff rate quotas with order numbers 09.4112, 09.4117, 09.4118, 09.4119, 09.4130, 09.4154, 09.4166 and 09.4168 after a transitional period sufficient to allow operators to adapt their business to the new rules. Since the reference quantity is calculated on the basis of the imports made by each operator in the two 12-month periods preceding the submission of the licence application, it is deemed reasonable to apply the reference quantity only from 23 November 2026, which is the first day when operators will be able to submit applications – together with the proof of their reference quantity – for licences that will be valid for the tariff quota period starting on 1 January 2027.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Common Organisation of the Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2020/761 is amended as follows:

- (1) in Article 49, paragraph 3 is replaced by the following:

‘3. IMA 1 certificates shall be drawn up in accordance with the model set out in Annex XIV.5, Part A, point A2.’;
- (2) in Article 50, paragraph 3 is replaced by the following:

‘3. IMA 1 certificates shall be drawn up in accordance with the model set out in Annex XIV.5, Part A, point A3.’;
- (3) Annexes I, III and XIV.5 are amended in accordance with the Annex to this Regulation.

Article 2

For a transitional period, until 30 June 2025, customs authorities may accept IMA1 certificates based on templates used before the update set out in point (3)(a) of the Annex to this Regulation.

⁽⁴⁾ Commission Implementing Regulation (EU) 2023/608 of 17 March 2023 amending Implementing Regulations (EU) 2020/761 and (EU) No 2020/1988 as regards the management system of some tariff quotas following the agreement between the European Union and New Zealand as a consequence of the United Kingdom's withdrawal from the European Union (OJ L 80, 20.3.2023, p. 31, ELI: http://data.europa.eu/eli/reg_impl/2023/608/oj).

⁽⁵⁾ Commission Delegated Regulation (EU) 2024/1173 of 13 March 2024 amending Delegated Regulation (EU) 2020/760 as regards some provisions following the free trade agreement between the European Union and New Zealand and deletion of obsolete provisions as regards export tariff quota for milk powder (OJ L, 2024/1173, 24.4.2024, ELI: http://data.europa.eu/eli/reg_del/2024/1173/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2024/1178 of 23 April 2024 amending Implementing Regulations (EU) 2020/761 and (EU) No 2020/1988 as regards the creation, modification and management of certain tariff quotas following the free trade agreement between the European Union and New Zealand (OJ L, 2024/1178, 24.4.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1178/oj).

Article 3

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

Points (1) and (2) of the Annex shall apply as of 23 November 2026.

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

Done at Brussels, 10 October 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annexes I, III and XIV.5 to Implementing Regulation (EU) 2020/761 are amended as follows:

(1) Annex I is amended as follows:

(a) the row concerning tariff quota with order number 09.4112 is replaced by the following:

'09.4112	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No'
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(b) the rows concerning tariff quotas with order numbers 09.4117, 09.4118 and 09.4119 are replaced by the following:

'09.4117	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No
09.4118	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No
09.4119	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No'

(c) the row concerning tariff quota with order number 09.4130 is replaced by the following:

'09.4130	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No'
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(d) the rows concerning tariff quotas with order numbers 09.4154, 09.4166 and 09.4168 are replaced by the following:

09.4154	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No
09.4166	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No
09.4168	Rice	Import	EU: simultaneous examination	Yes	Only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies		No

(2) in Annex III, the tables referring to tariff quotas with order numbers 09.4112, 09.4117, 09.4118, 09.4119, 09.4130, 09.4154, 09.4166 and 09.4168 are amended as follows:

(a) the row ‘Proof of trade’ is replaced by the following:

Proof of trade	Yes. Proof of trade required only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies. 25 tonnes
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(b) the row ‘Reference quantity’ is replaced by the following:

Reference quantity	Yes
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(3) Annex XIV.5 is amended as follows:

(a) Part A is replaced by the following:

PART A. IMPORT QUOTAS WITH IMA 1 CERTIFICATES

A1 – TEMPLATE OF IMA 1 CERTIFICATE FOR TARIFF QUOTAS WITH ORDER NUMBERS 09.4521 AND 09.4522

1. Seller	2. Serial N° of issue	ORIGINAL
3. Buyer	CERTIFICATE for the entry of certain milk products under certain headings or subheadings of the Combined Nomenclature	
4. Number and date of invoice	5. Country of origin	6. Member State of destination

IMPORTANT		
A. A separate certificate must be made out for each form of presentation of each product.		
B. The certificate must be in an official language of the Union. It may also contain a translation into the official language or one official language of the exporting country.		
C. The certificate must be made out in accordance with the Union provisions in force.		
D. The original, and where appropriate, a copy of the certificate, must be presented to the customs office in the Union at the time when the product is being put into free circulation.		
7. Marks, numbers, quantity and kind of packages: detailed description of product and particulars of its form of presentation.	8. Gross weight (kg)	9. Net weight (kg)
10. Raw material used		
11. Fat content by weight (%), in the dry matter ⁽¹⁾		
13. Fat content, by weight (%) ⁽¹⁾		
14. Ripening period ⁽¹⁾		
16. Observations: (a) tariff quota with order number 09.4... (b) intended for processing ⁽²⁾		
17. IT IS HEREBY CERTIFIED: that the particulars set out above are accurate and comply with the Union provisions in force.		
18. Issuing body	Place Year Month Day (Signature and stamp of issuing body)	
⁽¹⁾ Only for tariff quota with order number 09.4521. ⁽²⁾ Delete as appropriate.		

A2 – TEMPLATE OF IMA 1 CERTIFICATE FOR TARIFF QUOTA WITH ORDER NUMBER 09.4516

1. Seller	2. Serial N° of issue	ORIGINAL
CERTIFICATE for the entry of cheese and curd		
4. Number and date of invoice	5. Country of origin NEW ZEALAND	
IMPORTANT		
A. A separate certificate shall be made out for each form of presentation of each product.		
B. The certificate shall be in an official language of the Union. It may also contain a translation into the official language or one official language of the exporting country.		
C. The certificate shall be made out in accordance with the Union provisions in force.		
D. The original, and where appropriate, a copy of the certificate together with its corresponding import licence and a declaration for release for free circulation shall be presented to the customs office in the Union at the time when the product is being put into free circulation.		

7. Marks, numbers, quantity and kind of packages: detailed description of product and particulars of its form of presentation.	8. Gross weight (kg)	9. Net weight (kg)
10. Raw material used Exclusively home-produced cows' milk		
16. Observations: Tariff quota with order number 09.4516 for year 20..		
17. IT IS HEREBY CERTIFIED that the particulars set out above are accurate and comply with the Union provisions in force.		
18. Issuing body	Place Year Month Day (Signature and stamp of issuing body)	

A3 – TEMPLATE OF IMA 1 CERTIFICATE FOR TARIFF QUOTAS WITH ORDER NUMBERS 09.4523, 09.4524 AND 09.4525

1. Seller	2. Serial N° of issue	ORIGINAL	
CERTIFICATE for the entry of New Zealand butter subject to the tariff quota referred to under quota order numbers 09.4523, 09.4524 and 09.4525			
4. Number and date of invoice	5. Country of origin New Zealand		
IMPORTANT A. A separate certificate shall be made out for each form of presentation of each product. B. The certificate shall be in an official language of the Union. It may also contain a translation into the official language or one official language of the exporting country. C. The certificate shall be made out in accordance with the Union provisions in force. D. The original, and where appropriate, a copy of the certificate together with its corresponding import licence and a declaration for release for free circulation shall be presented to the customs office in the Union at the time when the product is being released into free circulation.			
7. Marks, numbers, quantity and kind of packages, detailed description and particulars of its form of presentation.	8. Gross weight (kg)	9. Net weight (kg)	
10. Raw material used From milk or cream			
16. Observations: Tariff quota with order number 09.4523 / 09.4524 / 09.4525 (delete as appropriate) New Zealand butter quota for year 20.. in accordance with Implementing Regulation (EU) 2020/761			
17. IT IS HEREBY CERTIFIED that the particulars set out above are accurate and comply with the Union provisions in force.			

18. Issuing body	Place:						
	<table border="1"><tr><td></td><td></td><td></td></tr><tr><td>Year</td><td>Month</td><td>Day</td></tr></table>				Year	Month	Day
Year	Month	Day					
(Signature and stamp of issuing body)							

A4 – RULES FOR THE COMPLETION AND VERIFICATION OF IMA 1 CERTIFICATES ISSUED FOR TARIFF QUOTAS WITH ORDER NUMBERS 09.4523, 09.4524 AND 09.4525 – BUTTER FROM NEW ZEALAND

Completion and verification of IMA 1 certificate

An IMA 1 certificate shall cover butter manufactured according to one product-purchasing specification in one plant.

The IMA 1 certificate shall be considered to be duly completed and authenticated by an issuing body listed in Part A6, only if it contains all the following information:

- (a) in box 1, the name and address of the seller;
- (b) in box 2, the serial number of issue identifying the country of origin, the import arrangements, the product, the quota year and the individual certificate number, starting again from one each year;
- (c) in box 4, the number and date of the invoice;
- (d) in box 8, the gross weight in kilograms;
- (e) in box 9, the total net weight in kilograms;
- (f) in box 10: 'From milk or cream';
- (g) in box 16: 'Tariff quota with order number 09.4523 / 09.4524 / 09.4525 (delete as appropriate)
New Zealand butter quota for year 20.. in accordance with Implementing Regulation (EU) 2020/761';
- (h) in box 17, signature and stamp of the issuing body;
- (i) in box 18, exact address and contact details of the issuing body.

A5 – DEFINITIONS AND CIRCUMSTANCES UNDER WHICH AN IMA 1 CERTIFICATE OR PART THEREOF MAY BE CANCELLED, AMENDED, REPLACED OR CORRECTED – FOR ALL IMA-1 CERTIFICATES

Definition

For the purposes of this Part A, 'lot' means a quantity of dairy products covered by an IMA 1 certificate presented to the competent customs authority for entry for free circulation.

Cancellation of the IMA 1 certificate when full duty is due and paid for non-compliance with compositional requirements

Where full duty is paid on a lot because the maximum fat content requirement is not complied with, the corresponding IMA 1 certificate may be cancelled and the IMA 1 issuing body may add the quantities concerned to those for which IMA 1 certificates may be issued for the same quota year.

Product destroyed or rendered unfit for sale

IMA 1 issuing bodies may cancel an IMA 1 certificate or part thereof for a quantity covered by it which is destroyed or rendered unfit for sale in circumstances beyond the control of the exporter. Where part of the quantity covered by an IMA 1 certificate is destroyed or rendered unfit for sale, a replacement certificate may be issued for the remaining quantity. The replacement certificate shall be valid only up to the same date as the original. In this case, box 17 of the replacement IMA 1 certificate shall contain the words 'valid up to 00.00.0000'.

Where all or part of the quantity covered by an IMA 1 certificate is destroyed or rendered unfit for sale due to circumstances beyond the exporters' control, the IMA 1 issuing body may add these quantities to those for which IMA 1 certificates may be issued for the same quota year.

Change of Member State of destination

When the exporter is obliged to change the Member State of destination indicated on an IMA 1 certificate before a corresponding import licence is issued, the original IMA 1 certificate may be amended by the IMA 1 issuing body. Such an amended original IMA 1 certificate, duly authenticated and appropriately identified by the issuing body, may be presented to the licensing authority and to the customs authorities.

Clerical or technical error

When a clerical or technical error is discovered on an IMA 1 certificate before a corresponding import licence is issued, the original certificate may be corrected by the issuing body. Such a corrected original IMA 1 certificate may be presented to the licensing authority and to the customs authorities.

Exceptional circumstances when a product intended for import in a given year becomes unavailable

When, in exceptional circumstances beyond the control of the exporter, a product intended for import in a given year becomes unavailable and the only means of filling the quota, in the light of normal shipping time from the country of origin, is to replace it with a product originally intended for import the following year, the issuing body may issue a new IMA 1 certificate for the replacement quantity, between the sixth and the tenth calendar day after giving due notification to the Commission of the details of the IMA 1 certificate or part thereof to be cancelled for the year concerned and of the first IMA 1 certificate or part thereof issued for the following year to be cancelled.

If the Commission considers that this provision does not apply to the circumstances of the case concerned, it may object within seven calendar days, stating the reason for its objection. Where the quantity to be replaced is greater than that covered by the first IMA 1 certificate issued for the following year, the required quantity may be obtained by cancelling additional IMA 1 certificates, in sequence, or part thereof as necessary.

All quantities in respect of which IMA 1 certificates or part thereof have been cancelled for the year concerned shall be added to the quantities for which IMA 1 certificates may be issued for that quota year.

All quantities brought forward from the following quota year for which an IMA 1 certificate or certificates have been cancelled shall be added back to the quantities for which IMA 1 certificates may be issued for that quota year.

A6 – RULES FOR COMPLETING IMA 1 CERTIFICATES

In addition to boxes 1, 2, 4, 5, 9, 17 and 18 of the IMA 1 certificate, the following boxes shall be completed:

- (a) as regards Cheddar cheeses originating in Australia falling within CN code ex 0406 90 21 and listed under tariff quota with order number 09.4521:
 - box 7, by specifying 'whole Cheddar cheeses';
 - box 10, by specifying 'exclusively home-produced cows' milk';
 - box 11, by specifying 'at least 50 %';
 - box 14, by specifying 'at least three months';
 - box 16, by specifying the period for which the quota is valid;

(b) as regards cheeses intended for processing falling within CN code 0406 90 01 and listed under tariff quota with order number 09.4522:

- box 10, by specifying ‘exclusively home-produced cows’ milk’;
- box 16, by specifying the period for which the quota is valid.

A7 – ISSUING BODIES FOR IMA 1 CERTIFICATES

Third country	CN code and product description		Issuing body	
			Name	Location
Australia	0406 90 01	Cheddar and other cheese for processing	Australian Quarantine Inspection Service	PO Box 60 World Trade Centre Melbourne VIC 3005
	0406 90 21	Cheddar	Department of Agriculture, Fisheries and Forestry	Australia Tel. +61 3 92 46 67 10 Fax +61 3 92 46 68 00
New Zealand	0405 10	Butter	Ministry for Primary Industries	Pastoral House 25 The Terrace PO Box 2526 Wellington 6140 New Zealand Tel. +64 4 830 1574 www.mpi.govt.nz
	0406	Cheese and curd		

(b) Part B1 is replaced by the following:

B1 – Identification of quotas opened by the United States

Identification of group in accordance with Additional Notes in Chapter 4 of the Harmonised Tariff Schedule of the United States		Quota identification	Annual quantity available
Group number	Group description		kg
(1)	(2)	(3)	(4)
16	Not specifically provided for (NSPF)	16-Tokyo	835 707
		16-Uruguay	3 168 576
17	Blue Mould	17-Uruguay	347 078
18	Cheddar	18-Uruguay	333 515
20	Edam/Gouda	20-Uruguay	1 100 000
21	Italian type	21-Uruguay	2 025 000
22	Swiss or Emmenthaler cheese other than with eye formation	22-Tokyo	393 006
		22-Uruguay	380 000
25	Swiss or Emmenthaler cheese with eye formation	25-Tokyo	4 003 172
		16-Uruguay	2 420 000