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### Legislation

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Contents

I     *Acts whose publication is obligatory*

- ★ **Commission Regulation (EEC) No 1624/86 of 21 May 1986 fixing the amount of and detailed rules for the reduction in value of certain intervention stocks of butter and beef . . . . . 1**

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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other Acts are printed in bold type and preceded by an asterisk.

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## I

*(Acts whose publication is obligatory)*

## COMMISSION REGULATION (EEC) No 1624/86

of 21 May 1986

fixing the amount of and detailed rules for the reduction in value of certain intervention stocks of butter and beef

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section <sup>(1)</sup>, as last amended by Regulation (EEC) No 1334/86 <sup>(2)</sup>, and in particular the second paragraph of Article 8 and Article 9 thereof,

Whereas the conditions laid down in the second paragraph of Article 8 of Regulation (EEC) No 1883/78 are met for reducing the value of certain stocks of old butter and beef which have been in storage since before 1 March 1985 and which are expected to be disposed of before the end of the financial year 1986; whereas the general budget of the European Communities for the financial year 1986 <sup>(3)</sup> provides for appropriations for that purpose;

Whereas the criteria on which the Commission is to decide what quantities are to be reduced in value in each Member State and the detailed rules concerning the calculation of the expenditure arising from that decision and the declaration of such expenditure to the EAGGF should be laid down;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Fund Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

For butter, beef carcasses, beef quarters and boned beef which have been in public intervention storage since before

1 March 1985 and which are expected to be disposed of before the end of the financial year 1986, a reduction in value is hereby decided within the meaning of the second paragraph of Article 8 of Regulation (EEC) No 1883/78.

The amounts of the reduction in value are shown in the Annex.

*Article 2*

The Commission shall decide to what quantities of the individual products in each Member State the reduction in value referred to in Article 1 is to apply, having regard to the quantities of the products in question declared by the Member States as being in public storage and to forecasts of sales up to the end of the financial year.

The quantities shall be communicated to the Member States and shall be entered as operations in the month covered by each decision in the accounts referred to in Article 4 of Commission Regulation (EEC) No 1883/78.

*Article 3*

With a view to its declaration within the meaning of Commission Regulation (EEC) No 3184/83 <sup>(1)</sup>, intervention expenditure in respect of the quantities of butter and beef which entered public intervention storage before 1 March 1985 shall be calculated using the tables in Annex IIIA or Annex VIA to this Regulation.

*Article 4*

This Regulation shall enter into force on the day of its publication in the Official Journal of the European Communities.

It shall apply with effect from 1 April 1986.

<sup>(1)</sup> OJ No L 216, 5. 8. 1978, p. 1.

<sup>(2)</sup> OJ No L 119, 8. 5. 1986, p. 18.

<sup>(3)</sup> OJ No L 358, 31. 12. 1985, p. 1.

<sup>(1)</sup> OJ No L 320, 17. 11. 1983, p. 1.

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

Done at Brussels, 21 May 1986.

*For the Commission*

Frans ANDRIESSEN

*Vice-President*

#### ANNEX

#### AMOUNTS OF THE REDUCTION IN VALUE TO APPLY TO CERTAIN QUANTITIES OF BUTTER STOCKS AND BEEF STOCKS WHICH ENTERED INTO INTERVENTION STORAGE BEFORE 1 MARCH 1985

(per tonne)

| Product         | ECU   | Belgium<br>Bfrs | Denmark<br>Dkr | Germany<br>DM | Greece<br>Dr | France<br>FF | Ireland<br>£ Irl | Italy<br>Lit | Luxem-<br>bourg<br>Lfrs | Nether-<br>lands<br>Fl | United<br>Kingdom<br>£ |
|-----------------|-------|-----------------|----------------|---------------|--------------|--------------|------------------|--------------|-------------------------|------------------------|------------------------|
| Butter          | 1 381 | 64 095          | 11 621         | 3 329,0       | 141 338      | 9 813        | 1 035,9          | 2 046 642    | 64 095                  | 3 751,0                | 854,4                  |
| Beef and veal : |       |                 |                |               |              |              |                  |              |                         |                        |                        |
| — quarters      | 1 013 | 47 015          | 8 524          | 2 416,0       | 103 675      | 7 092        | 759,9            | 1 501 266    | 47 015                  | 2 722,5                | 626,7                  |
| — boned         | 2 050 | 95 144          | 17 251         | 4 889,5       | 209 807      | 14 352       | 1 537,7          | 3 038 100    | 95 144                  | 5 509,5                | 1 268,2                |

ANNEX IIIa

NET LOSSES OF INTERVENTION AGENCIES  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19... to ..... 19...

TABLE A — CALCULATION OF LOSSES ON SALES AND DEPRECIATION

| Line No               | Description                                         | Units <sup>(1)</sup> | Amount per unit | Quantities | Value |
|-----------------------|-----------------------------------------------------|----------------------|-----------------|------------|-------|
| 1                     | Quantities in stocks as at 1 December 19...         | Tonnes               | —               |            | —     |
| 2                     | Brought forward value per unit                      | National currency    |                 | —          | —     |
| 3 = 1 x 2             | Value of stocks as at 1 December 19...              | National currency    | —               | —          |       |
| 4                     | Quantities depreciated                              | Tonnes               | —               |            | —     |
| 5                     | Amount of depreciation per unit                     | National currency    |                 | —          | —     |
| 6 = 4 x 5             | TOTAL DEPRECIATION (to bring forward to Table C)    | National currency    | —               | —          |       |
| 7                     | Quantities disposed of before depreciation          | Tonnes               | —               |            | —     |
| 8                     | Value of quantities disposed of before depreciation | National currency    | —               | —          |       |
| 9                     | Quantities disposed of after depreciation           | Tonnes               | —               |            | —     |
| 10                    | Value of quantities disposed of after depreciation  | National currency    | —               | —          |       |
| 11 = 4 - 9            | Depreciated quantities still in stock               | Tonnes               | —               |            | —     |
| 12 = 11 x (2 - 5)     | Value of depreciated quantities still in stock      | National currency    |                 | —          |       |
| 13 = 1 - 4 - 7        | Non-depreciated quantities still in stock           | Tonnes               | —               |            | —     |
| 14 = 13 x 2           | Value of non-depreciated quantities still in stock  | National currency    |                 |            |       |
| 15 = 8 + 10 + 12 + 14 | TOTAL                                               | National currency    | —               | —          | —     |
| 15a = 3 - 6 - 15      | TOTAL LOSSES (to be carried forward to Table C)     | National currency    | —               | —          |       |

<sup>(1)</sup> Quantities to be expressed in tonnes to three decimal places.

Member State

Product

Annex IIIa

NET LOSSES OF INTERVENTION AGENCIES  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19 .. to ..... 19 ..

TABLE B — CALCULATION OF TECHNICAL AND FINANCIAL COSTS

| Line No                                                       | Description                                                                                                                                                                   | Units <sup>(1)</sup>                                         | Data         | Remarks |
|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------|---------|
| 16<br>17<br>18 = 16 x 17 x RR                                 | Quantities taken into stock from 1 December 19 .. to ..... 19 ..<br>Fixed amount for entry into stock<br>ENTRY COSTS                                                          | Tonnes<br>ECU/tonne<br>National currency                     | Not relevant |         |
| 19<br>20<br>21<br>22 = 19 or 20 x 21 x RR                     | Quantities treated for boning or conversion<br>Quantities obtained from boning or conversion<br>Fixed amount for boning or conversion costs<br>COSTS OF BONING AND CONVERSION | Tonnes<br>Tonnes<br>ECU/tonne<br>National currency           | Not relevant |         |
| 23<br>24<br>25 = 23 x 24 x RR                                 | Quantities removed from storage from 1 December 19 .. to ..... 19 ..<br>Fixed amount for removal costs<br>REMOVAL COSTS                                                       | Tonnes<br>ECU/tonne<br>National currency                     |              |         |
| 26<br>27 = (26 x 365) : 12<br>28<br>29 = (26 or 27) x 28 x RR | Tonnes/month of storage<br>Tonnes/day of storage<br>Fixed amount for storage<br>STORAGE COSTS                                                                                 | Tonnes<br>Tonnes<br>ECU/tonne/day/month<br>National currency |              |         |
| 30                                                            |                                                                                                                                                                               | National currency                                            |              |         |
| 31                                                            |                                                                                                                                                                               | National currency                                            |              |         |
| 32                                                            |                                                                                                                                                                               | National currency                                            |              |         |
| 33                                                            |                                                                                                                                                                               | National currency                                            |              |         |
| 34 = 18 + 22 + 25 + 29 +<br>30 + 31 + 32 + 33                 | TOTAL TECHNICAL COSTS                                                                                                                                                         | National currency                                            |              |         |
| 35 = Table 2                                                  | FINANCIAL COSTS                                                                                                                                                               | National currency                                            |              |         |

<sup>(1)</sup> Quantities to be expressed in tonnes to three decimal places.

## Annexes IIIa and VIa

|              |  |
|--------------|--|
| Member State |  |
| Product      |  |

**NET LOSSES OF INTERVENTION AGENCIES  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985**

Operations from 1 December 19 ... to ..... 19 ..

TABLE C — SUMMARY

| Description                                                                    | Losses on sales<br>(National currency) | Technical costs<br>(National currency) | Financial costs<br>(National currency) | Depreciation |
|--------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|--------------|
| 1. Operations from 1 December 19 ... to ..... 19 ...:                          |                                        |                                        |                                        |              |
| (a) Item 15a (Table A)                                                         |                                        | —                                      | —                                      |              |
| (b) Item 34 (Table B)                                                          | —                                      |                                        | —                                      |              |
| (c) Item 35 (Table B)                                                          | —                                      | —                                      |                                        |              |
| (d) Item 6 (Table A)                                                           | —                                      | —                                      | —                                      |              |
| 2. Credit items other than those of table A                                    |                                        | —                                      |                                        |              |
| 3. = 1 — 2 TOTAL TO BE TAKEN INTO ACCOUNT<br>UP TO .....                       |                                        |                                        |                                        |              |
| 4. Amounts taken into account and paid up to the end of the<br>preceding month |                                        |                                        |                                        |              |
| 5. = 3 — 4 AMOUNTS TO BE TAKEN INTO ACCOUNT<br>AND TO BE PAID IN .....         |                                        |                                        |                                        |              |

Data for the last month of the accounting year are to be extracted from Annex VIa;

Operations 1 December 19 ... to 30 November 19 ...:

(a) Line III (C) — (Annex VIa);

(b) Line I (D) — (Annex VIa);

(c) Line II — (Annex VIa);

(d) Line III (B) 5, third indent — (Annex VIa).

Date, stamp and signature of responsible agency

.....

|              |  |
|--------------|--|
| Member State |  |
| Product      |  |

*Annexes IIIa and VIa*

**NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK  
BEFORE 1 MARCH 1985**

For the period 1 December 19 .. to ..... 19 ..

**TABLE D — DISPOSALS OF BUTTER OR BEEF ACCORDING TO THE APPROPRIATE REGULATIONS**

|                                   | Commission<br>Regulations (EEC)                                   | Quantities<br>(tonnes) | Receipts<br>(National currency) |
|-----------------------------------|-------------------------------------------------------------------|------------------------|---------------------------------|
| I. Disposals before depreciation: |                                                                   |                        |                                 |
| A. Normal disposals               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| B. Food aid                       | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| C. Special measures               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| <b>Total I</b>                    |                                                                   |                        |                                 |
| II. Disposals after depreciation: |                                                                   |                        |                                 |
| A. Normal disposals               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regualtion (EEC) No |                        |                                 |
| B. Food aid                       | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| C. Special measures               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| <b>Total II</b>                   |                                                                   |                        |                                 |

|              |  |
|--------------|--|
| Member State |  |
|--------------|--|

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

For the period 1 December 1985 to 31 March 1986

TABLE E — DETERMINATION OF LOSSES ON SALES DUE TO THE DISPOSAL AT REDUCED PRICES OF BUTTER FOR .....

(Regulation (EEC) No .../...)

|                                                                                                                                               |                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| (a <sub>1</sub> ) Quantities disposed from<br>1 December 19... to ... 19...                                                                   | ..... (tonnes)            |
| (b <sub>1</sub> ) Intervention price valid in the month of removal from stock                                                                 | ..... (ECU)               |
| (c <sub>1</sub> ) Conversion rate                                                                                                             | .....                     |
| (d <sub>1</sub> ) Value of quantities disposed from 1 December 19... to ... 19... ((a <sub>1</sub> ) × (b <sub>1</sub> ) × (c <sub>1</sub> )) | ..... (national currency) |
| (a <sub>2</sub> ) Quantities disposed<br>from ... to ...                                                                                      | ..... (tonnes)            |
| (b <sub>2</sub> ) Intervention price valid in the month of removal from stock                                                                 | ..... (ECU)               |
| (c <sub>2</sub> ) Conversion rate                                                                                                             | .....                     |
| (d <sub>2</sub> ) Value of quantities disposed from ... to ... ((a <sub>2</sub> ) × (b <sub>2</sub> ) × (c <sub>2</sub> ))                    | ..... (national currency) |
| (a <sub>3</sub> ) Quantities disposed<br>from ... to 31 March 1986                                                                            | ..... (tonnes)            |
| (b <sub>3</sub> ) Intervention price valid in the month of removal from stock                                                                 | ..... (ECU)               |
| (c <sub>3</sub> ) Conversion rate                                                                                                             | .....                     |
| (d <sub>3</sub> ) Value of quantities disposed from ... to 31 March 1986                                                                      | ..... (national currency) |
| (f) Total value of quantities disposed, to enter on table D ((d <sub>1</sub> ) × (d <sub>2</sub> ) × (d <sub>3</sub> ))                       | ..... (national currency) |
| (g) Proceeds from sales from 1 December 1985 to 31 March 1986                                                                                 | ..... (national currency) |
| (h) = f - g Losses on sales to be taken into account from 1 December 1985 to 31 March 1986<br>(column (b) of Annex II)                        | ..... (national currency) |
| (i) Losses on sales to end of previous month                                                                                                  | ..... (national currency) |
| (j) = h - i Losses on sales to be taken into account for the month of ..... (column (a) of<br>Annex II)                                       | ..... (national currency) |

## Annexes IIIa and VIa

|              |  |
|--------------|--|
| Member State |  |
| Product      |  |

TABLE F — RECEIPTS IN ANTICIPATION OF LOSSES ON SALES AND CALCULATION OF RESULTING DEDUCTION FROM FINANCIAL COSTS  
FOR THE QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

| Month of receipt             | Date of receipt | Amount received | Number of days until end of month | Financial costs to be deducted $\frac{(c) \times (d) \times \text{rate}}{365}$ | Costs                                    | Cumulative totals | Interest                                         |
|------------------------------|-----------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------|------------------------------------------|-------------------|--------------------------------------------------|
| (a)                          | (b)             | (c)             | (d)                               | (e)                                                                            | (f)                                      |                   |                                                  |
| December                     | —               |                 | —                                 | —                                                                              | Cumulative costs (column (b) (January))  |                   | Cumulative interest (Table C, line 2 (February)) |
| January                      |                 |                 |                                   |                                                                                |                                          |                   |                                                  |
| Monthly total                |                 |                 |                                   |                                                                                |                                          |                   |                                                  |
| Adjustment (preceding month) | —               |                 | —                                 | —                                                                              | Cumulative costs (column (b) (February)) |                   | Cumulative interest (Table C, line 2 (March))    |
| February                     |                 |                 |                                   |                                                                                |                                          |                   |                                                  |
| Monthly total                |                 |                 |                                   |                                                                                |                                          |                   |                                                  |
| .....                        | .....           | .....           | .....                             | .....                                                                          |                                          |                   |                                                  |
| .....                        | .....           | .....           | .....                             | .....                                                                          |                                          |                   |                                                  |
| .....                        | .....           | .....           | .....                             | .....                                                                          |                                          |                   |                                                  |
| Adjustment (preceding month) | —               |                 | —                                 | —                                                                              | Cumulative costs (column (b) (November)) |                   | Cumulative interest (Table C, line 2 (December)) |
| November                     |                 |                 |                                   |                                                                                |                                          |                   |                                                  |
| Monthly total                |                 |                 |                                   |                                                                                |                                          |                   |                                                  |

|              |  |
|--------------|--|
| Member State |  |
| Year         |  |
| Product      |  |

Annexes IIIa and VIa

TABLE 1

SITUATION OF AND MOVEMENTS IN PUBLIC STOCKS  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

| Month     | Stocks at beginning of each month | Intake                                          |                                                                    | Offtake                |                                                                 | Stocks at end of each month |
|-----------|-----------------------------------|-------------------------------------------------|--------------------------------------------------------------------|------------------------|-----------------------------------------------------------------|-----------------------------|
|           |                                   | Total quantity of products brought into storage | Intervention entailing actual movement from warehouse to warehouse | Total quantity removed | Removal transactions entailing actual movement out of warehouse |                             |
|           | (a)                               | (b)                                             | (c)                                                                | (d)                    | (e)                                                             | (f) = (a) + (b) - (d)       |
| December  |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| January   |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| February  |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| March     |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| April     |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| May       |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| June      |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| July      |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| August    |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| September |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| October   |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| November  |                                   |                                                 |                                                                    |                        |                                                                 |                             |
| Total     |                                   |                                                 |                                                                    |                        |                                                                 |                             |

(1) Quantities to be expressed in tonnes to three decimal places.

A. Number of tonnes/month =  $\frac{\text{total (a)} + \text{total (f)}}{2}$ ;

B. Number of tonnes/day =  $\frac{\text{total (a)} + \text{total (f)} 365}{24}$ .

Annexes IIIa and VIa

TABLE 2

DETERMINATION OF FINANCIAL COSTS  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning  
of Article 4 of Regulation (EEC)  
No 729/70:

|              |  |
|--------------|--|
| Member State |  |
| Year         |  |
| Product      |  |

| Product<br>variety or type                                                                                                                                                     | Value of quantities carried forward |                       | Average value<br>(National currency) | Total stocks<br>at beginning of<br>each month<br>(Tonnes) <sup>(1)</sup> | Total stocks at end<br>of each month<br>(Tonnes) <sup>(1)</sup> | Average stock<br>(Tonnes) <sup>(1)</sup> | Financial costs<br>(National currency) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------|--------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------|----------------------------------------|
|                                                                                                                                                                                | National currency                   | Tonnes <sup>(1)</sup> |                                      |                                                                          |                                                                 |                                          |                                        |
|                                                                                                                                                                                | (a)                                 | (b)                   |                                      |                                                                          |                                                                 |                                          |                                        |
| — Total value                                                                                                                                                                  |                                     |                       | (c) = $\frac{(a)}{(b)}$              | (d)                                                                      | (e)                                                             | (f) = $\frac{(d) + (e)}{24}$             | (g) = (c) x (f) x (i)                  |
| — Depreciation(s)                                                                                                                                                              |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| — Net value                                                                                                                                                                    |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Deduction due to delay in payment for purchases = $\frac{\text{Quantities bought in x number of months delay in payment}}{12}$                                                 |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Average negative stock carried forward from previous financial year (Regulation (EEC) No 1550/85)                                                                              |                                     |                       |                                      |                                                                          |                                                                 |                                          | —                                      |
| Average stock for the calculation of financial costs                                                                                                                           |                                     |                       |                                      |                                                                          |                                                                 |                                          | —                                      |
| Deduction due to delay in removing stock after payment for quantities sold = $\frac{V \times J \times i}{365}$ <sup>(2)</sup><br>(Article 1 (5) of Regulation (EEC) No 467/77) |                                     |                       |                                      |                                                                          |                                                                 |                                          | —                                      |
| Increase due to delay in payment after removal of quantities sold = $\frac{M \times D \times i}{365}$ <sup>(2)</sup><br>(Article 1 (6) of Regulation (EEC) No 467/77)          |                                     |                       |                                      |                                                                          |                                                                 |                                          | +                                      |
| FINANCIAL COSTS                                                                                                                                                                |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |

<sup>(1)</sup> Quantities to be expressed in tonnes to three decimal places.<sup>(2)</sup> To be shown by operation in an Annex.

|              |  |
|--------------|--|
| Member State |  |
| Year         |  |
| Product      |  |

ANNEX VIa

PUBLIC STORAGE QUANTITIES  
TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

Page 1

| Line No | Item                                | Quantities <sup>(1)</sup> | Rate per unit<br>(ECU x conversion rate) <sup>(2)</sup> | Amount in<br>national currency | Reference                           |
|---------|-------------------------------------|---------------------------|---------------------------------------------------------|--------------------------------|-------------------------------------|
| (a)     | (b)                                 | (c)                       | (d)                                                     | (e) = (c) x (d)                | (f)                                 |
| I.      | Costs, material operations          |                           |                                                         |                                |                                     |
| A.      | Standard amounts:                   |                           |                                                         |                                |                                     |
|         | 1. Entry costs                      |                           |                                                         |                                |                                     |
|         | 2. Removal costs                    |                           |                                                         |                                |                                     |
|         | 3. Storage costs                    |                           |                                                         |                                |                                     |
|         | 4. Other standard amounts           |                           |                                                         |                                |                                     |
| B.      | Transport costs, no standard amount |                           |                                                         |                                |                                     |
| C.      | Other costs                         |                           |                                                         |                                |                                     |
| D.      | Total                               |                           |                                                         | .....                          | To be carried forward<br>to Table C |
| II.     | Financing costs<br>(Table 2)        |                           |                                                         | .....                          | To be carried forward<br>to Table C |

<sup>(1)</sup> Quantities to be expressed in tonnes to three decimal places.

<sup>(2)</sup> Data to be broken down for each period of validity of amounts expressed in ECU and for changes in the conversion rate, in an Annex.

Page 2

| Line No | Item                                                               | Quantities | Rate per unit | Amount in national currency | References                       |
|---------|--------------------------------------------------------------------|------------|---------------|-----------------------------|----------------------------------|
| (a)     | (b)                                                                | (c)        | (d)           | (e) = (c) x (d)             | (f)                              |
| III.    | Price difference and other items:                                  |            |               |                             |                                  |
| A.      | Debit:                                                             |            |               |                             |                                  |
|         | 1. Stock at 1 December 19 ..                                       |            |               |                             |                                  |
|         | 2. Quantities bought in from 1 December 19 .. to 30 November 19 .. |            |               |                             |                                  |
|         | Sub-total                                                          |            |               |                             |                                  |
|         | 3. Other debit terms                                               |            |               |                             |                                  |
|         | TOTAL DEBIT                                                        |            |               |                             |                                  |
| B.      | Credit:                                                            |            |               |                             |                                  |
|         | 1. Quantities disposed (Table 3)                                   |            |               |                             |                                  |
|         | 2. Losses exceeding tolerance margin                               |            |               |                             |                                  |
|         | a) quantities lost fixed                                           |            |               |                             |                                  |
|         | b) tolerance margin                                                |            |               |                             |                                  |
|         | c) quantities exceeding tolerance                                  |            |               |                             |                                  |
|         | 3. Stock at 30 November 19 ..                                      |            |               |                             |                                  |
|         | 4. Amounts recovered, forfeited; securities                        |            |               |                             |                                  |
|         | 5. Other credit items:                                             |            |               |                             |                                  |
|         | — Table 4                                                          |            |               |                             |                                  |
|         | — other                                                            |            |               |                             |                                  |
|         | — depreciations                                                    |            |               |                             |                                  |
|         | TOTAL CREDIT                                                       |            |               |                             | To be carried forward to Table C |
|         | TOTAL DEBIT                                                        |            |               |                             |                                  |
| C.      | Debit/credit balance <sup>(2)</sup>                                |            |               | .....                       | To be carried forward to Table C |

<sup>(1)</sup> Quantities to be expressed in tonnes to three decimal places.<sup>(2)</sup> Delete where appropriate.

Annexes IIIa and VIa

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

TABLE 1

SITUATION OF AND MOVEMENTS IN PUBLIC STOCKS  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

| Member State |  |
|--------------|--|
| Year         |  |
| Product      |  |

| Month     | Stocks at beginning of each month<br>(a) | Intake                                                 |                                                                           | Offtake                       |                                                                        | Stocks at end of each month<br>(f) = (a) + (b) - (d) |
|-----------|------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------|------------------------------------------------------|
|           |                                          | Total quantity of products brought into storage<br>(b) | Intervention entailing actual movement from warehouse to warehouse<br>(c) | Total quantity removed<br>(d) | Removal transactions entailing actual movement out of warehouse<br>(e) |                                                      |
| December  |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| January   |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| February  |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| March     |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| April     |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| May       |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| June      |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| July      |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| August    |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| September |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| October   |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| November  |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |
| Total     |                                          |                                                        |                                                                           |                               |                                                                        |                                                      |

(1) Quantities to be expressed in tonnes to three decimal places.

A. Number of tonnes/month =  $\frac{\text{total (a) + total (f)}}{2}$ ;

B. Number of tonnes/day =  $\frac{\text{total (a) + total (f)} 365}{24}$ .

Annexes IIIa and VIa.

TABLE 2

DETERMINATION OF FINANCIAL COSTS  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Department or agency within the meaning  
of Article 4 of Regulation (EEC)  
No 729/70:

| Member State |  |
|--------------|--|
| Year         |  |
| Product      |  |

| Product<br>variety or type                                                                                                                                            | Value of quantities carried forward |                       | Average value<br>(National currency) | Total stocks<br>at beginning of<br>each month<br>(Tonnes) <sup>(1)</sup> | Total stocks at end<br>of each month<br>(Tonnes) <sup>(1)</sup> | Average stock<br>(Tonnes) <sup>(1)</sup> | Financial costs<br>(National currency) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------|--------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------|----------------------------------------|
|                                                                                                                                                                       | National currency                   | Tonnes <sup>(1)</sup> |                                      |                                                                          |                                                                 |                                          |                                        |
|                                                                                                                                                                       | (a)                                 | (b)                   | (c) = $\frac{(a)}{(b)}$              | (d)                                                                      | (e)                                                             | (f) = $\frac{(d) + (e)}{24}$             | (g) = (c) x (f) x (i)                  |
| — Total value                                                                                                                                                         |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| — Depreciation(s)                                                                                                                                                     |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| — Net value                                                                                                                                                           |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Deduction due to delay in payment for purchases = $\frac{\text{Quantities bought in x number of months delay in payment}}{12}$                                        |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Average negative stock carried forward from previous financial year (Regulation (EEC) No 1550/85)                                                                     |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Average stock for the calculation of financial costs                                                                                                                  |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Deduction due to delay in removing stock after payment for quantities sold = $\frac{V \times J \times i}{365}^{(2)}$<br>(Article 1 (5) of Regulation (EEC) No 467/77) |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| Increase due to delay in payment after removal of quantities sold = $\frac{M \times D \times i}{365}^{(2)}$<br>(Article 1 (6) of Regulation (EEC) No 467/77)          |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |
| FINANCIAL COSTS                                                                                                                                                       |                                     |                       |                                      |                                                                          |                                                                 |                                          |                                        |

<sup>(1)</sup> Quantities to be expressed in tonnes to three decimal places.

<sup>(2)</sup> To be shown by operation in an Annex.



## Annex VIa

|              |  |
|--------------|--|
| Member State |  |
| Year         |  |
| Product      |  |

TABLE 4  
DETAILS OF LINE III (B) (5) OF ANNEX VIa RELATING TO OTHER ELEMENTS OF CREDIT  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

|                                                                                                                                    | Type of reimbursement                                 | Value |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------|
| A. Reimbursement of costs following refusal of products after second quality control<br>(for dairy products only)                  |                                                       |       |
| 1. Fixed costs                                                                                                                     | (tonnes x fixed amount x representative rate)         |       |
| (a) from 1 December 19... to ... 19 ..                                                                                             | ( )                                                   |       |
| (b) from ..... 19 .. to 30 November 19 ..                                                                                          | ( )                                                   |       |
| 2. Storage costs                                                                                                                   | (tonnes x days x storage costs x representative rate) |       |
| (a) from 1 December 19... to ... 19 ..                                                                                             | ( )                                                   |       |
| (b) from ..... 19 .. to 30 November 19 ..                                                                                          | ( )                                                   |       |
| 3. Financial costs<br>(if payment has been made)                                                                                   | (purchase price x days x %): 365                      |       |
| (a)                                                                                                                                | ( ) : 365                                             |       |
| (b)                                                                                                                                | ( ) : 365                                             |       |
| B. Reimbursement of storage costs following withdrawal of products after statutory time limits                                     |                                                       |       |
| 1. Tobacco (Article 9 of Regulation (EEC) No 3389/73) (tonnes x days x penalty charge x representative rate)                       |                                                       |       |
| (a) from 1 December 19... to ... 19 ..                                                                                             | ( )                                                   |       |
| (b) from ..... 19 .. to 30 November 19 ..                                                                                          | ( )                                                   |       |
| 2. Cereals (Article 16 of Regulation (EEC) No 1836/82) (tonnes x days x $\frac{\text{standard amount}}{30}$ x representative rate) |                                                       |       |
| (a) from 1 December 19... to ... 19 ..                                                                                             | ( )                                                   |       |
| (b) from ..... 19 .. to 30 November 19 ..                                                                                          | ( )                                                   |       |
| LINE III - (B) (5) OF ANNEX VIa                                                                                                    |                                                       |       |

|              |  |
|--------------|--|
| Member State |  |
| Product      |  |

NET LOSSES OF INTERVENTION AGENCIES  
FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

Operations from 1 December 19 .. to ..... 19 ..

TABLE C — SUMMARY

| Description                                                                    | Losses on sales<br>(National currency) | Technical costs<br>(National currency) | Financial costs<br>(National currency) | Depreciation |
|--------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|--------------|
| 1. Operations from 1 December 19 .. to ..... 19 ..                             |                                        |                                        |                                        |              |
| (a) Item 15a (Table A)                                                         |                                        | —                                      | —                                      |              |
| (b) Item 34 (Table B)                                                          | —                                      |                                        | —                                      |              |
| (c) Item 35 (Table B)                                                          | —                                      | —                                      |                                        |              |
| (d) Item 6 (Table A)                                                           | —                                      | —                                      | —                                      |              |
| 2. Credit items other than those of table A                                    |                                        | —                                      |                                        |              |
| 3. — 1 — 2 TOTAL TO BE TAKEN INTO ACCOUNT<br>UP TO .....                       |                                        |                                        |                                        |              |
| 4. Amounts taken into account and paid up to the end of the<br>preceding month |                                        |                                        |                                        |              |
| 5. — 3 — 4 AMOUNTS TO BE TAKEN INTO ACCOUNT<br>AND TO BE PAID IN .....         |                                        |                                        |                                        |              |

Data for the last month of the accounting year are to be extracted from Annex VIa;  
Operations 1 December 19 .. to 30 November 19 ..:

(a) Line III (C) — (Annex VIa);  
(b) Line I (D) — (Annex VIa);  
(c) Line II — (Annex VIa);  
(d) Line III (B) 5, third indent — (Annex VIa).

Date, stamp and signature of responsible agency

.....

|              |  |
|--------------|--|
| Member State |  |
| Product      |  |

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK  
BEFORE 1 MARCH 1985

For the period 1 December 19 .. to ..... 19 ..

TABLE D — DISPOSALS OF BUTTER OR BEEF ACCORDING TO THE APPROPRIATE REGULATIONS

|                                   | Commission<br>Regulations (EEC)                                   | Quantities<br>(Tonnes) | Receipts<br>(National currency) |
|-----------------------------------|-------------------------------------------------------------------|------------------------|---------------------------------|
| I. Disposals before depreciation: |                                                                   |                        |                                 |
| A. Normal disposals               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| B. Food aid                       | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| C. Special measures               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| Total I                           |                                                                   |                        |                                 |
| II. Disposals after depreciation: |                                                                   |                        |                                 |
| A. Normal disposals               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| B. Food aid                       | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| C. Special measures               | Regulation (EEC) No<br>Regulation (EEC) No<br>Regulation (EEC) No |                        |                                 |
| Total II                          |                                                                   |                        |                                 |

|              |  |
|--------------|--|
| Member State |  |
|--------------|--|

Annexes IIIa and VIa

NET LOSSES OF INTERVENTION AGENCIES FOR QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

For the period 1 December 1985 to 31 March 1986

TABLE E — DETERMINATION OF LOSSES ON SALES DUE TO THE DISPOSAL AT REDUCED PRICES OF BUTTER FOR  
.....

(Regulation (EEC) No .../..)

|                                                                                                                                            |                           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--|
| (a <sub>1</sub> ) Quantities disposed from<br>1 December 19.. to .. 19..                                                                   | ..... (tonnes)            |  |
| (b <sub>1</sub> ) Intervention price valid in the month of removal from stock                                                              | ..... (ECU)               |  |
| (c <sub>1</sub> ) Conversion rate                                                                                                          | .....                     |  |
| (d <sub>1</sub> ) Value of quantities disposed from 1 December 19.. to .. 19.. ((a <sub>1</sub> ) × (b <sub>1</sub> ) × (c <sub>1</sub> )) | ..... (national currency) |  |
| (a <sub>2</sub> ) Quantities disposed<br>from .. to ..                                                                                     | ..... (tonnes)            |  |
| (b <sub>2</sub> ) Intervention price valid in the month of removal from stock                                                              | ..... (ECU)               |  |
| (c <sub>2</sub> ) Conversion rate                                                                                                          | .....                     |  |
| (d <sub>2</sub> ) Value of quantities disposed from .. to .. ((a <sub>2</sub> ) × (b <sub>2</sub> ) × (c <sub>2</sub> ))                   | ..... (national currency) |  |
| (a <sub>3</sub> ) Quantities disposed<br>from .. to 31 March 1986                                                                          | ..... (tonnes)            |  |
| (b <sub>3</sub> ) Intervention price valid in the month of removal from stock                                                              | ..... (ECU)               |  |
| (c <sub>3</sub> ) Conversion rate                                                                                                          | .....                     |  |
| (d <sub>3</sub> ) Value of quantities disposed from .. to 31 March 1986                                                                    | ..... (national currency) |  |
| (f) Total value of quantities disposed, to enter on table D ((d <sub>1</sub> ) × (d <sub>2</sub> ) × (d <sub>3</sub> ))                    | ..... (national currency) |  |
| (g) Proceeds from sales from 1 December 1985 to 31 March 1986                                                                              | ..... (national currency) |  |
| (h) = f - g Losses on sales to be taken into account from 1 December 1985 to 31 March 1986<br>(column (b) of Annex II)                     | ..... (national currency) |  |
| (i) Losses on sales to end of previous month                                                                                               | ..... (national currency) |  |
| (j) = h - i Losses on sales to be taken into account for the month of ..... (column (a) of<br>Annex II)                                    | ..... (national currency) |  |

## Annexes IIIa and VIa

|              |  |
|--------------|--|
| Member State |  |
| Product      |  |

TABLE F — RECEIPTS IN ANTICIPATION OF LOSSES ON SALES AND CALCULATION OF RESULTING DEDUCTION FROM FINANCIAL COSTS  
FOR THE QUANTITIES TAKEN INTO STOCK BEFORE 1 MARCH 1985

| Month of receipt             | Date of receipt | Amount received | Number of days until end of month | Financial costs to be deducted<br>(c) x (d) x rate<br>365 | Costs                                    | Cumulative totals | Interest                                            |
|------------------------------|-----------------|-----------------|-----------------------------------|-----------------------------------------------------------|------------------------------------------|-------------------|-----------------------------------------------------|
| (a)                          | (b)             | (c)             | (d)                               | (e)                                                       | (f)                                      |                   |                                                     |
| December                     | —               |                 | —                                 | —                                                         | Cumulative costs (column (b) (January))  |                   | Cumulative interest<br>(Table C, line 2 (February)) |
| January                      |                 |                 |                                   |                                                           |                                          |                   |                                                     |
| Monthly total                |                 |                 |                                   |                                                           |                                          |                   |                                                     |
| Adjustment (preceding month) | —               |                 | —                                 | —                                                         | Cumulative costs (column (b) (February)) |                   | Cumulative interest<br>(Table C, line 2 (March))    |
| February                     |                 |                 |                                   |                                                           |                                          |                   |                                                     |
| Monthly total                |                 |                 |                                   |                                                           |                                          |                   |                                                     |
| Adjustment (preceding month) | —               |                 | —                                 | —                                                         | Cumulative costs (column (b) (November)) |                   | Cumulative interest<br>(Table C, line 2 (December)) |
| November                     |                 |                 |                                   |                                                           |                                          |                   |                                                     |
| Monthly total                |                 |                 |                                   |                                                           |                                          |                   |                                                     |