



COMMISSION OF THE EUROPEAN COMMUNITIES

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COMMISSION STAFF WORKING DOCUMENT

**REPORT ON THE RECOVERY OF EXPORT REFUNDS FOR LIVE ANIMALS
IN 2007**

1. INTRODUCTION

In their joint declaration of 22 November 2001 on the recovery of export refunds for beef and veal, the Parliament and the Council requested the Commission to submit an annual report to the budgetary authority. This report highlighted the implementation of and compliance with Community legislation, on the recovery of refunds in the event of a failure to comply with Commission Regulation (EC) No 615/98 of 18 March 1998 laying down specific detailed rules of application for the export refund arrangements as regards the welfare of live bovine animals during transport¹. Parliament and the Council issued another joint declaration along the same lines on 25 November 2002.

Since then the Commission submitted summary annual reports to the Council and the European Parliament which are based on the annual reports submitted by the Member States.

It is recalled that from 1 January 2006 export refunds are no longer paid for slaughter animals but only for breeding animals exported from the EU (see modification introduced by Regulation (EC) No 2147/2005 as detailed below).

REINFORCEMENT OF LEGISLATION

COMMISSION REGULATION (EC) NO 639/2003

The Commission strengthened existing legislation by the adoption of Commission Regulation (EC) No 639/2003 of 9 April 2003 laying down detailed rules pursuant to Council Regulation (EC) No 1254/1999 as regards requirements for the granting of export refunds related to the welfare of live bovine animals during transport². This regulation provides for mandatory veterinary checks on transport and animals in third countries and introduces norms for penalties and communication of information by the Member States. It applies to export declarations accepted from 1 October 2003.

COMMISSION REGULATION (EC) NO 354/2006

Following complaints by the Non Governmental Organisations GAIA (Global Action in the Interest of Animals), ECL (European Coalition for Livestock) and CIWF (Compassion in World Farming), the Commission presented in May 2005 a draft to reinforce legislation in the light of the allegations made, which led to the adoption of Regulation (EC) No 354/2006 of 28 February 2006. The strengthening of the provisions of Regulation (EC) No 639/2003 was twofold and focused on:

- the improvement of the verification of the qualification of the veterinary in charge for checking in the third country of final destination and
- strengthening the reporting obligation of Member States.

¹ OJ L 82, 19.3.1998, p. 19–22.

² OJ L 93, 10.4.2003, p. 10–17

To facilitate an in-depth evaluation on the application of Commission Regulation (EC) No 639/2003, Member States are required to provide detailed statistical information on cases of non-payment of export refunds. To this end, information is concentrated at the level of the paying agencies, which also contributes to gain additional transparency.

In Article 8, point (d) of Regulation (EC) 639/2003 requires as from 1. 1. 2006:

- "(d) the reasons for the non-payment and the recovery of the refund for the animals referred to in points (b) and (c), as well as the number of those animals recorded under category B (animals that gave birth or aborted during transport), C (other animals not in conformity – number of animals for which the requirements of Directive 91/628/EEC have not been complied with) and D (dead) respectively as referred to in Annexes I, II and III;
- (da) the numbers of penalties for each category defined in Article 6(1) and (2) with the corresponding numbers of animals and amounts of refund not paid".

These reporting obligations are taken into consideration in this report.

REDUCTION AND ABOLITION OF EXPORT REFUNDS

COMMISSION REGULATION (EC) NO 2147/2005

By entry into force of Commission Regulation (EC) No 2147/2005 of 23 December 2005 no export refunds have been paid anymore for slaughter animals. This decision reflects the improved situation on the EU beef market and follows growing public concern focusing mainly on the treatment of animals when they are shipped abroad for slaughter.

Refunds are still granted for the export of pure-bred animals, which are only young female animals not older than 30 months from dairy herds used for breeding purposes.

Structure of the report

The annual reports are based on the number of export declarations of live bovine animals for which the refunds have been paid (Article 8(a)) during the previous calendar year. It may take 6 months or more to complete the process from lodging the export declaration, transporting the animals to the third country, collecting the returned relevant customs and veterinary documents and deciding on the definitive payment of the refunds. Moreover, another aspect of the time gap is that information on refusal or recovery of refunds may be based on export transports having taken place in preceding years.

It has to be taken in consideration that the data concerns export refund expenditure relative to the financial year 2007 (from 16 October 2006 to 15 October 2007 (see table 1)).

Member States structured their reports based on the requirements of Regulation (EC) No 639/2003 (Article 8); the same structure will be followed in this consolidated report.

The tables have been established in using the data communicated by the Member States.

2. COMMISSION REGULATION (EC) No 639/2003 OF 9 APRIL 2003 LAYING DOWN DETAILED RULES PURSUANT TO COUNCIL REGULATION (EC) No 1254/1999 AS REGARDS REQUIREMENTS FOR THE GRANTING OF EXPORT REFUNDS RELATED TO THE WELFARE OF LIVE BOVINE ANIMALS DURING TRANSPORT

Article 33(9) of Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal³ subjected the payment of refunds for exports of live animals to compliance with Community legislation concerning animal welfare and, in particular, the protection of animals during transport. Regulation (EC) No 615/98 had laid down specific detailed rules of application for the export refund arrangements in this sector in order to ensure compliance with legislation concerning animal welfare in the framework of export refunds arrangements. Regulation (EC) No 639/2003, replacing Regulation (EC) No 615/98, strengthened the specific detailed rules. Refunds are paid providing the provisions have been met of Regulation (EC) No 639/2003 and those of Council Regulation (EC) No 1/2005⁴ on the protection of animals during transport and related operations (this Council Regulation has been in application since 5 January 2007 and replaced Council Directive 91/628/EEC of 19 November 1991 on the protection of animals⁵). The Regulation (EC) No 639/2003 establishes a system of checks and provides for financial consequences for exporters who fail to comply with the provisions on the transport of animals. The checks and the financial consequences relate to the payment of the refund. They apply without prejudice to the checks provided for by Regulation (EC) No 1/2005.

Checks are carried out at three points:

At the point of exit from the Community (Article 2): before the animals leave Community territory, the official veterinarian must check whether the conditions set in Regulation (EC) No 1/2005 have been fulfilled from the point of departure to the point of exit and whether the means of transport and the animals are fit for continuing the journey. The veterinarian must also check that provisions have been made for the care of the animals during the succeeding journey in accordance with the Directive.

On the spot where the means of transport are changed (Article 3): where the means of transport are changed in a third country the exporter must ensure that checks are carried out on the change.

In the third country of final destination (Article 3): the purpose of these checks is to determine, on the basis of the general condition of the animals unloaded at the place of the first unloading in the third country of final destination, whether they have been transported in accordance with Regulation (EC) No 1/2005.

The competent official veterinarian is responsible for checks at the exit point and enters his or her comments on the document that proves the animals have left the Community customs territory, which may be either the T5 control copy or the appropriate national document. Checks in third countries are carried out by veterinarians either employed by international control and supervisory agencies approved for this purpose by a Member State or by veterinarians charged for the function by an official agency of a Member State. The

³ OJ L 160, 26.6.1999, p. 21–47.

⁴ OJ L 3, 5.1.2005, p. 1–44.

⁵ OJ L 340, 11.12.1991, p. 17–27.

veterinarians must draw up an inspection report. The T5 control copy, or the national document, and the inspection reports are sent to the paying agencies which take them into account when deciding whether to pay refunds, reject applications or, where appropriate, apply penalties.

The financial consequences for exporters who fail to comply with the provisions on the transport of animals are as follows:

Non-payment of the refund (Article 5(1))

The refund is not paid for animals that die during transport, that have given birth or aborted before their first unloading in the third country, or for which the competent authority considers that Regulation (EC) No 1/2005 was not complied with. To that end, the competent authority must take account of the documents concerning checks or of any other element concerning compliance with the provisions of the Regulation and the Directive. Death during transport by proved *force majeure* after leaving the customs territory pursuant to Article 5(2) may give right to partially payment of the total of the export refund.

Reduction of the refund (Article 6(1))

Where the number of animals for which no refund is paid amounts to more than 1% of the total number indicated in the accepted export declaration, provided it is at least two animals, or where it is more than five animals, the refund for those animals is further reduced by an amount equal to the amount of refund not paid. Animals for which the exporter proves that death, birth or abortion was not the result of non-compliance with the provisions on the protection of animals are not taken into account.

Refusing refunds (Article 6(2))

If no refund is paid for individual animals and their number is more than 5% of the number endorsed in the export declaration with a minimum of 3 animals, or 10 animals, but at least 2%, no refund will be paid for the whole lot declared in the export declaration. Again, animals for which the exporter proves that death, birth or abortion was not the result of non-compliance with the provisions on the protection of animals are not taken into account.

The general refunds penalty system pursuant to Article 51 of Regulation (EC) No 800/1999 does not apply in the system of non-payment, reduction or refusal.

Recovery of refunds (Article 7)

If it is established after payment of the refund that the provisions on the protection of animals during transport have not been complied with the refund or the relevant part of the refund shall be recovered including where appropriate the penalty.

These financial consequences for the exporter fall within the area of responsibility of the competent authorities of the Member State where the export declaration was accepted. Where Member States do not correctly apply the provisions on the payment of refunds, financial corrections may be adopted under the clearance of accounts procedure.

3. APPLICATION OF REGULATION (EC) No 639/2003 IN 2007

3.1 AMOUNTS OF EXPORT REFUNDS PAID

The payment of the refund for exports of live animals pursuant to Article 33 of Regulation (EC) No 1254/1999 paid in the years 2002 to 2007 is shown in the following figure:

No exports of live animals in 2007 in the framework of Regulation (EC) No 639/2003 were confirmed by Belgium, Bulgaria, Estonia, Ireland, Greece, Spain, Italy, Cyprus, Latvia, Lithuania, Luxemburg, Malta, Poland, Portugal, Romania, Slovakia, Finland, United Kingdom.

Table 1

AMOUNTS OF EXPORT REFUNDS ON LIVE BOVINE ANIMALS PAID IN 2002*, 2003*, 2004* 2005*, 2006* and 2007*						
Member State	2002 (EUR)	2003 (EUR)	2004** (EUR)	2005 (EUR)	2006 (EUR)	2007 (EUR)
AT	1 998 597,72	1 766 008,24	2 579 477	2 718 100	2 536 243	2 026 468
CY					161 749	
CZ				512 523	250 560	168 170
DE	18 248 364,96	27 247 746,81	28 886 136	24 833 826	11 643 823	5 929 080
DK	539 768,76	377 956,29	237 768	1 068 213	761 109	391 357
ES	6 353 867,38	988 541,21	917 008	1 698 962	531 058	
FR	21 455 871,25	17 459 011,08	13 039 370	13 398 795	4 523 274	1 194 608
HU			60 172	792 419	971 709	1 247 615
IE	4 681 772,65	8 187 379,17	2 031 764	2 812 259	436 125	-38 439
IT	532 343,17	168 952,33	14 632	10 755	875	5 264
LT				103 814		
LU			5 066			
NL	1 796 709,18	2 509 281,31	3 899 434	4 610 814	4 301 892	3 573 617
SE	123 123,67	188 157,05	223 018	231 704	220 605	9 257
SI			17 725	93 380	59 640	24 703
TOTAL	55 730 418,74	58 893 033,49	51 911 570	52 885 564	26 398 662	14 531 700

* EAGGF financial year starts on 16 October of one year and ends on 15 October of the following year.

** 2004: NMS export operations started with accession on 1.5.2004.

3.2. INFORMATION TRANSMITTED BY MEMBER STATES RELATED TO EXPORT REFUNDS FOR LIVE ANIMALS

Since 2000, the Commission has asked Member States to send annual data on the amounts of refund refused or recovered. Table 7 in Annex 1 gives an overview of the figures sent by the Member States for the year 2007. This chapter compares the information of the years 2002 until 2007.

3.2.1. The number of export declarations of live animals exported with refunds (information provided under Article 8(a) of Regulation (EC) No 639/2003)

The number of export declarations decreased very slightly by 0,6% from 3 257 in 2006 to 3 238 in 2007 (figures of the EU-27).

Table 2: Number of export declarations

Member State	Declarations 2002	Declarations 2003	Declarations 2004	Declarations 2005	Declarations 2006	Declarations 2007
AT	196	182	356	559	418	244
CY				1	1	
CZ			7	52	33	34
DE	3 486	3 681	4 223	2 549	994	992
DK	64	46	57	155	139	124
ES	242	103	22	31	3	
FR	2 313	1 631	1 409	1 141	674	638
HU			16	101	155	180
IE	27	27	11	13		
IT	67	7	1		1	
LT				4		
LU			1			
NL	217	385	531	731	823	1 017
PT		1	3			
SE	23	15	6	21	7	4
SI			8	9	9	5
TOTAL	6 635	6 078	6 651	5 367	3 257	3 238

3.2.2 The number of live animals exported with refunds

The total number of exported live bovine animals, based on the number of export declarations for which refunds were paid, decreased by 7 372 animals (8,34%) from 88 444 animals in 2006 to 81 072 animals in 2007 (figures for the market of EU of 27). Decrease of exports took place in particular in France, Austria, Germany, Denmark. Exports of live bovine from Cyprus, Spain and Italy went to "zero" exports. The number of exported live bovine animals in the Netherlands and Hungary increased.

Table 3: Number of live animals exported with refunds

MS	2002	%	2003	%	2004*	%	2005	%	2006	%	2007	%
	animals		animals		animals		animals		animals		animals	
AT	5 083	2,10%	4 937	2,20%	8 764	3,71%	10 628	5,63%	10 183	11,51%	6 851	8,45%
CY							524	0,28%	526	0,59%		
CZ					234	0,10%	1 652	0,88%	1 092	1,23%	1 061	1,31%
DE	116 562	47,40%	123 431	53,80%	145 627	61,59%	88 843	47,07%	32 610	36,87%	30 296	37,37%
DK	1 787	0,70%	1 416	0,60%	1 638	0,69%	4 074	2,16%	3 482	3,94%	2 307	2,85%
ES	7 872	3,20%	5 206	2,30%	5 955	2,52%	8 498	4,50%	199	0,23%		
FR	72 145	29,40%	42 815	18,70%	44 108	18,66%	30 429	16,12%	7 629	8,63%	1 112	1,37%
HU					512	0,22%	3 832	2,03%	4 840	5,47%	6 194	7,64%
IE	31 678	12,90%	37 776	16,50%	10 572	4,47%	13 812	7,32%				
IT	3 064	1,20%	145	0,10%	2	0,00%	0	0,00%	4	0,01%		
LT							299	0,16%				
LU					17	0,01%						
NL	7 169	2,90%	12 723	5,50%	18 022	7,62%	24 743	13,11%	27 389	30,97%	33 009	40,72%
PT	0	0,00%	11	0,00%	55	0,02%						
SE	403	0,20%	818	0,40%	729	0,31%	1 113	0,59%	233	0,26%	106	0,13%
SI					192	0,08%	280	0,15%	257	0,29%	136	0,17%
TOTAL	245 763	100,00%	229 278	100,00%	236 427	100%	188 727	100%	88 444	100%	81 072	100%

* NMS report from 1.5.2004

3.2.3 The number of export declarations and animals for which payment of the refund was partly or totally refused or recovered

According to the requirements of Article 8(b) and (c) of Regulation (EC) No 639/2003 the Member States communicated the following information:

The Member States refused to pay the refund in full or in part for 170 (2006: 189) export declarations, concerning 2 781 (2006: 1 478) animals. For another 69 (2006: 74) export declarations, concerning 1 138 (2006: 1 148) animals, the export refunds had to be recovered. In total for 4,61% (2006: 2,91%) of the exported animals irregularities occurred in either the refund provisions (like refund code) or in the welfare conditions as mentioned in Regulation (EC) No 1/2005 or in Articles 5, 6 and 7 of Regulation (EC) No 639/2003. The reasons for such partly or total refusals, or partly or total recoveries reported by the Member States are mentioned under point 3.2.5 of this report. Further details are given in Annex 2.

3.2.4 Amounts of refunds not paid or recovered and recovery still running

According to the information provided under Article 8(e) and (f) of Regulation (EC) No 639/2003 the major amounts of refunds not paid or recovered were dealt with by Germany, which was the second biggest exporter in 2007 (see point 3.2.2). In total Germany was involved in € 243 862 not paid or recovered refunds, which is 80,01% of the total EU amount of € 547 680 composed of € 32 484 not paid and € 115 196 recovered, and excluding recovery still running.

Table 4: Overview on refunds not paid, recovered or still running

Mem ber State	Refunds not paid (EUR) [1]	Refunds recovered (EUR) [2]	Recovery of refunds still running (EUR) [3]	Total refunds not to be paid (sum [1] to [3] in EUR)	Refunds paid* (EUR)	Total refunds requested [paid* + not paid (EUR)]	refunds not to be paid as % of total refunds requested
AT	19 798			19 798	2 026 468	2 046 266	0,97%
CZ					168 170	168 170	0,00%
DE	243 862			243 862	5 929 080	6 172 942	3,95%
DK	1 514	18 676	53 944	74 134	391 357	465 491	15,93%
FR	109 563			109 563	1 194 608	1 304 171	8,40%
HU	1 079			1 079	1 247 615	1 248 694	0,09%
IE					-38 439	-38 439	0,00%
IT					5 264	5 264	0,00%
NL	1 360	96 520	19 563	117 443	3 573 617	3 691 060	3,18%
PL	6 993			6 993		6 993	100,00%
SE	25 747			25 747	9 257	35 004	73,55%
SI					24 703	24 703	0,00%
SK	22 568			22 568		22 568	100,00%
Total	432 484	115 196	73 507	621 187	14 531 700	15 152 887	4,10%

* EAGGF financial year starts on 16 October of one year and ends on 15 October of the following year.

The Regulation provides for either partly or total non-payment of the refunds (Articles 5 and 6) or recovery of payment if it is established after payment that Regulation (EC) No 1/2005 has not been complied with (Article 7).

A comparison from 2002 to 2007 as regards the amount involved shows the following result:

The amount of unpaid or recovered refunds went up and down in the past. Nevertheless, the decrease of 2006 is now followed by a further decrease from € 641 213 unpaid and recovered refunds in 2006 to € 547 680 in 2007 (excluding recovery still running). In 2006 the amount of refused and recovered (including recovery still running) represented 2,90% of the refunds requested; in 2007 this was 4,10% of the total amount of refunds requested.

Table 5: Comparison of unpaid or recovered declarations, animals and refunds (2002–2007)*

	Partly or completely non payment	Payment definitively recovered	Total
Declarations 2007	170	69	239
Animals 2007	2 781	1 138	3 919
EUR 2007	432 484	115 196	547 680
Declarations 2006	189	74	263
Animals 2006	1478	1 148	2 626
EUR 2006	365 063	276 150	641 213
Declarations 2005	521	64	585
Animals 2005	9 758	1 119	10 887
EUR 2005	€ 2 684 996	€ 295 897	€ 2 980 893
Declarations 2004	408	83	491
Animals 2004	2 160	1 183	3 343
EUR 2004	€ 548 616	€ 324 514	€ 873 130
Declarations 2003	474	115	589
Animals 2003	3 804	2 643	6 447
EUR 2003	€ 978 270	€ 691 868	€ 1 670 139
Declarations 2002	294	79	315
Animals 2002	2 047	1 869	3 916
EUR 2002	€ 332 636	€ 514 037	€ 846 673

* does not include recovery still running.

3.2.5 The reasons for refusal and recovery of refunds for live animals in 2007

According to the requirements of Article 8(d) of Regulation (EC) No 639/2003 the Member States communicated the following information to the Commission on the reasons for the non-payment and the recovery of the refund for the animals referred to in Articles 8(b) and 8(c) of the same Regulation. Following the amendment introduced in the reporting obligations by Regulation (EC) No 354/2006 according to Article 8(d) of Regulation (EC) No 639/2003 Member States have to report the number of those animals recorded under category B (animals that gave birth or aborted during transport), C (other animals not in conformity) or D (dead animals). Detailed information can be found in the following table and the summary per Member State.

Table 6

Member State	Live animals exported with refunds	B (animals that gave birth or aborted during transport)		C (other animals not in conformity)		D (dead)		Total (B + C + D)	
		animals	% of live animals exported with refunds	animals	% of live animals exported with refunds	animals	% of live animals exported with refunds	animals	% of live animals exported with refunds
AT	6 851			127	1,854%	4	0,058%	131	1,912%
DE	30 296	8	0,026%	1 381	4,558%	10	0,033%	1 399	4,618%
DK	2 307	1	0,043%	2	0,087%	7	0,303%	10	0,434%
FR	1 112			664	59,712%	2	0,180%	666	59,892%
HU	6 194	1	0,016%			4	0,065%	5	0,081%
NL	33 009	10	0,030%	571	1,730%	11	0,033%	592	1,794%
Total EU	81 072	20	0,025%	2 745	3,386%	38	0,047%	2 803*	3,457%

* the total number of 2 803 animals covers only the specific welfare aspects under B, C and D of Annex I, II and III of Regulation (EC) No 639/2003. The total of 3 919 animals in table 5 covers all irregularities including administrative aspects.

Austria

- 4 animals arrived dead at the place of the first unloading in the third country of final destination;
- For 122 animals an excess of the transport period was established.

Germany

- Non respect of transport and rest periods;
- Death / calving during transport of animals;
- Incomplete / diverging transport plan(s);
- Insufficient flooring surface;
- Remarks of the veterinarian in the control report according Annexes I to III.

Denmark

- Missing documentation;
- Dead animals or casualty due to traffic accident.

France

- For 360 animals the incomplete veterinary report from the exit point of the EU;
- For 242 animals not yet received the veterinary report from the exit point of the EU;
- For 62 animals the transport plan not in conformity;
- 1 animal died during transport;
- 1 animal calved during transport;
- 15 heifers died during the quarantine at the destination;

- 9 heifers aborted during the quarantine at the destination;
- 14 heifers aborted after the quarantine at the destination.

Hungary

- In case of 4 animals in section D of the check report drawn up in accordance with Annex III of Regulation (EC) No 639/2003 was shown that those animals arrived dead at the place of final destination;
- In case of 1 animal in section B of the check report drawn up in accordance with Annex III of Regulation (EC) No 639/2003 was shown that that animal aborted during transport.

The Netherlands

- For 9 declarations it was found out that 9 animals aborted during transport;
- For 11 declarations it appeared that 11 animals were not brought into free circulation in the third country of final destination;
- For 2 declarations concerning 2 animals it was found out that the animals could not leave the EU because they were not able to be further transported;
- For 1 declaration concerning 1 animals it was found out that the animal calved before unloading in the third country of final destination;
- For 3 declarations concerning 69 animals – not complied with Regulation (EC) No 1/2005;
- For 4 declarations concerning 4 animals – not complied with Regulation (EC) No 1/2005 – animals suffered wounds during transport;
- For 2 declarations concerning 2 animals – not complied with Regulation (EC) No 1/2005 – animals weakened by lack of water;
- For 2 declarations concerning 62 animals – travel periods have been exceeded as stipulated in Regulation (EC) No 1/2005;
- For 10 declarations concerning 366 animals – control report pursuant to Article 3 of Regulation (EC) No 639/2003 (model III) by the veterinarian in Jordan not satisfactory – not complied with Regulation (EC) No 1/2005 (travel periods exceeded, animals not fed, floors slippery, travel plan not seen by the veterinarian in Jordan);
- For 2 declarations concerning 66 animals – T5 control copy not stamped, dated, signed by the Hungarian veterinarian. Control pursuant to Article 2 of Regulation (EC) No 639/2003 could not be carried out – veterinary in charge was not informed.

Poland

- Refusal to grant export refund due to the failure on the part of the exporter concerned to furnish the documents evidencing the adherence to the animal-welfare rules during the relevant transport operation.

Slovakia

- For 5 declarations concerning 169 animals – time limits for long journey were overstepped.

3.2.6 PENALTIES (Article 8(da) of Regulation (EC) No 639/2003)

Only Germany communicated that it applied penalties.

Germany:

Two sanctions according to Article 6(1) of Regulation (EC) No 639/2003 for 4 animals and € 593,89 refunds not paid.

3.3 CLEARANCE OF ACCOUNTS BY THE COMMISSION

The system of checks on live cattle exports under Regulations (EC) No 639/2003, (EC) No 882/2004, (EC) No 1/2005 and (EEC) No 3821/85 has been the subject of two audits carried out in 2007 in two Member States, with the participation of one inspector from the Food and Veterinary Office of DG SANCO. Both these audits have brought to light the apparent non respect of some provisions concerning welfare of live bovine animals that might lead to financial corrections – after further analysis to be discussed together with the Member States competent authorities.

3.4. COMMUNICATION OF IRREGULARITIES BY MEMBER STATES

The Commission reminds Member States that irregularities with a financial impact greater than € 10 000 (recovered or not yet recovered amounts) have to be communicated to the Commission (OLAF), pursuant to Regulation (EEC) No 1848/2006.

ANNEX 1

Table 7

Annual report 2007, Regulation (EC) No 639/2003 – overview in terms of refunds in EUR												
Member State	Article 8(a) total number		Article 8(b) refund not paid		Article 8(b) refund partially not paid		Article 8(c) refund recovered		Article 8(e) refund not paid		Article 8(f) recovery still running	
	declarations	animals	declarations	animals	declarations	animals	declarations	animals	€ not paid	€ recovered	declarations	€ amounts
AT	244	6 851	13	131					19 798			
CZ	34	1 061										
DE	992	30 296	41	1 367	30	32			243 862			
DK	124	2 307	8	148			31	554	1 514	18 676	23	53 944
FR	638	1 112	53	704					109 563			
HU	180	6 194	5	5					1 079			
NL	1 017	33 009	8	8			38	584	1 360	96 520	14	19 563
PL			2	60					6 993			
SE	4	106	5	157					25 747			
SI	5	136										
SK			5	169					22 568			
TOTAL	3 238	81 072	140	2 749	30	32	69	1 138	432 484	115 196	37	73 507

ANNEX 2

Table 8

Annual report 2007, Regulation (EC) No 639/2003 – overview in terms of animals										
Member State	Article 8(b) refund not paid		Article 8(b) refund partially not paid		Article 8(c) refund recovered		Total animals Article 8(b) + 8(c)	Total animals exported (see table 3)	Total animals paid, recovered + not paid	% animals, refund not paid or recovered
	declarations	animals	declarations	animals	declarations	animals				
AT	13	131					131	6 851	6 982	1,88%
CZ								1 061	1 061	0,00%
DE	41	1 367	30	32			1 399	30 296	31 695	4,41%
DK	8	148			31	554	702	2 307	3 009	23,33%
FR	53	704					704	1 112	1 816	38,77%
HU	5	5					5	6 194	6 199	0,08%
NL	8	8			38	584	592	33 009	33 601	1,76%
PL	2	60					60		60	100,00%
SE	5	157					157	106	263	59,70%
SI								136	136	0,00%
SK	5	169					169		169	100,00%
TOTAL	140	2 749	30	32	69	1 138	3 919	81 072	84 991	4,61%