

**To the tariff quota managers in the Member States**

**Subject: Tariff quotas managed within the measurement unit KGM-S for sugar with a yield in white sugar of 92%**

As a follow-up of the discussions held in the CCC-TAM meeting of 15.11.2013 on the management of tariff quotas for sugar products originating in certain Central and South American countries within the measurement unit KGM with qualifier S (sugar with a yield in white sugar of 92%), we examined this subject with Commission colleagues of the Agricultural Department.

We can inform you that for Tariff Quotas expressed in raw sugar equivalent (e.g. tariff quotas under order numbers 09.7226; 09.7235; 09.7307; 09.7311), the quantities of raw sugar need to be converted to the 92% standard quality sugar.

The conversion between the polarisation of raw cane sugar and the yield is done according to Point B.III.3 of Annex III "Standard quality for raw sugar" of the Regulation (EU) No 1308/2013.

The requested amount for these tariff quotas should be calculated as follows:

**[(P x 2 – 100) : 92] x W**, where

P = degree of sugar polarisation

W = net weight of the imported product

**This formula is only applicable for the following goods codes:**

**1701 13**

**1701 14**

**1701 91**

**1701 99 90**

For what relates to the goods code **1701 99 10** (white sugar), the formula to be applied should be the following:

Net weight x (100/92)

So, in case of an import of 100kg of white sugar, the amount to be declared in KGM S should be:

100kg x (100/92) = 108.695 KGM S

For the headings **1702, 1704, 1806, 1901, 2006, 2007, 2009, 2101, 2106 and 3302** covering products eligible to the benefit of the above mentioned tariff quotas, the amount of white sugar equivalent should be calculated **on the basis of sugar content**.

For example, for an import of 100kg of product falling under the goods code 1806 10 90 (*Cocoa powder, containing added sugar or other sweetening matter, containing 80% or more by weight of sucrose -including invert sugar expressed as sucrose- or isoglucose expressed as sucrose*) with a sugar content of 80%, the amount to be declared in KGM S should be calculated as follows:

Net weight x sugar content = 100 x 0.8 = 80 KGM S

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Tariff quota management