

*Non-Limited**

Consolidated version 13 12 2018

UNDERTAKING

In accordance with Article 13 of Regulation (EU) 2016/1037 on protection against subsidised imports from countries not members of the European Union,¹

Within the framework of the anti-subsidy proceeding concerning imports of biodiesel originating in Argentina,

Cámara Argentina de Biocombustibles (hereafter referred to as ‘CARBIO’) and each one of the companies listed in Annex X

hereby submit separately to the European Commission the following voluntary Undertaking offer:

1. DEFINITIONS

For the purpose of this Undertaking, the following definitions shall apply:

“**Annex**” refers to the Annexes to this Undertaking.

“**Annual Level**” is the level within which Export Undertaking Certificates and Commercial Invoices can be issued in a calendar year.

“**The Basic AS Regulation**” refers to Regulation (EU) 1037/2016 on the protection against subsidised imports from countries not members of the European Union.²

“**Commercial Invoice**” is a commercial sales invoice issued by the Company in accordance with the provisions of Annex VI and which must accompany all goods exported to the Union subject to this Undertaking for which the exemption from the countervailing duty is sought.

“**Commissions**” are commissions paid by the Company in respect of any sale(s) covered by this Undertaking. It shall also be understood to include the mark up received by a trader if the functions of such a trader are similar to those of an agent working on a commission basis.

“**Commission Decision/Regulation**” is the Commission Decision/Regulation accepting the undertaking offered and any subsequent amendment(s) thereof.

“**Union**” or “**EU**” refers to the customs territory of the European Union.

“**Company**” or “**Company Group**” refers to the company or companies submitting the Undertaking offer, listed in Annex X as mentioned in the operative part of the

*This document is protected pursuant to Article 4 of Regulation (EC) No 1049/2001 of the European Parliament and of the Council (OJ L 145, 31.5.2001, p. 43). It is a confidential document pursuant to Article 29 of Regulation (EU) 2016/1037 (OJ L176, 30.6.2016, p. 55) and Article 12 of the WTO Agreement on Subsidies and Countervailing Measures.

¹ OJ L 176, 30.6.2016, p. 55.

² Ibid.

Commission Decision XX/2019/EU, their related companies in countries outside the Union and any Related Party referred to in the Union listed in Annex XI.

“**Consumption**” is the EU market consumption of biodiesel, expressed in Mt, as established during the investigation.

“**CPC**” refers to the internal Company Product Code for the Product Concerned as defined in Annex I.

“**Definitive Regulation**” is the Regulation concluding the Investigation and imposing definitive countervailing duties, and any subsequent amendment(s) thereof.

“**Direct Sales**” or “**Sold Directly**” refers to sales of the Product Covered manufactured by the Company (i.e. invoiced and shipped) made to the First Independent Customer acting as an importer and clearing the goods for free circulation in the Union. It also refers to the Product Covered sold (i.e. invoiced and shipped) by the Company to any Related Party in the Union listed in this Undertaking, acting as an importer and clearing the goods for free circulation in the Union.

“**Export Undertaking Certificate**” refers to certificates issued by CARBIO to the Company in accordance with the provisions of Annex VI and which will accompany all goods exported to the Union subject to this Undertaking for which the exemption from the countervailing duty is sought.

“**First Independent Customer in the Union**” means the first customer in the Union which is *not* part of the Company Group, i.e. is not related.

“**Indirect Sales**” are sales of the Product Covered manufactured by the Company which are *not* Direct Sales (see above).

“**Investigation**” is the anti-subsidy investigation concerning imports into the Union of biodiesel originating in Argentina (Product Concerned), initiated by the European Commission on 31 January 2018³ or any investigation conducted pursuant to the Basic AS Regulation after the imposition of definitive countervailing measures.

“**Limited**” and “**Non-Limited**” means “*Confidential*” and “*Non-Confidential*” respectively. In accordance with Article 29 (1) of the Basic AS Regulation confidential information is any information by nature confidential (for example, because its disclosure would be of significant competitive advantage to a competitor or would have a significantly adverse effect upon a person supplying the information or upon a person from whom he has acquired information) or which is provided on a confidential basis. In accordance with Article 29 (2) of the basic AS Regulation, a non-confidential summary of information submitted in confidence shall be provided. It shall contain sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. In exceptional circumstances, Companies may indicate that information provided in confidence is not susceptible of summary. In such exceptional circumstances, a statement of the reasons why such summary is not possible must be provided.

“**Minimum Import Price(s)**” or “**MIP(s)**” is the price(s) indicated in Clause 3.4 and Annex I.

“**Fixed Amount(s)**” or “**FA(s)**” is the amount(s) representing the conversion costs, a reasonable profit and transport costs to CIF duty unpaid level indicated in Annex I.

³ OJ C 34, 31.1.2018, p. 37.

“Net Sales Price” is the sales price at which the Company sells to the First Independent Customer in the Union after the deduction of any Commissions paid and/or direct or deferred discounts, rebates or any other benefits or compensation granted. In the case of any re-sales by a Related Party in the Union deductions are to be made not only for any Commissions paid and any direct or deferred discounts, rebates or any other benefits or compensation granted, but also for the reasonable profit of the Related Party in the Union and all costs incurred by that party for sales of the Product Concerned between importation and resale including selling, general and administrative costs (SG&A), duties and taxes. Such profit and SG&A costs shall be based on the findings of the Investigation.

“Product Concerned” is biodiesel originating in Argentina, normally declared within CN codes ex 1516 20 98 (TARIC codes 1516 20 98 21, 1516 20 98 29 and 1516 20 98 30), ex 1518 00 91 (TARIC codes 1518 00 91 21, 1518 00 91 29 and 1518 00 91 30), ex 1518 00 95 (TARIC code 1518 00 95 10), ex 1518 00 99 (TARIC codes 1518 00 99 21, 1518 00 99 29 and 1518 00 99 30), ex 2710 19 43 (TARIC codes 2710 19 43 21, 2710 19 43 29 and 2710 19 43 30), ex 2710 19 46 (TARIC codes 2710 19 46 21, 2710 19 46 29 and 2710 19 46 30), ex 2710 19 47 (TARIC codes 2710 19 47 21, 2710 19 47 29 and 2710 19 47 30), 2710 20 11, 2710 20 15, 2710 20 17, ex 3824 99 92 (TARIC codes 3824 99 92 10, 3824 99 92 12 and 3824 99 92 20), 3826 00 10 and ex 3826 00 90 (TARIC codes 3826 00 90 11, 3826 00 90 19 and 3826 00 90 30) (or any amendments to these CN codes).

“Product Covered” is the Product Concerned produced by the Company and exported to the Union with a Cold Filter Plugging Point (‘CFPP’) ranging between -3°C to +2°C and in a pure form (i.e. prior to blending) for which the MIPs are set out in Clause 3.4 and Annex I and the annual level is defined in Clause 3.2 and Annex IX. **Only the Product Covered benefits from an exemption to the countervailing duty, subject to the terms of the present Undertaking.**

“Quarter” refers to periods of three calendar months. “Quarter 1” of any given year is from 1 January to 31 March, “Quarter 2” from 1 April to 30 June, “Quarter 3” from 1 July to 30 September and “Quarter 4” from 1 October to 31 December.

“Related Party” is defined in accordance with Article 127 of Commission Regulation (EU) No 2015/2447 concerning the implementation of the Union Customs Code. Persons shall be deemed to be related if one of the following conditions is fulfilled: (a) they are officers or directors of the other person’s business; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) a third party directly or indirectly owns or controls or holds 5 % or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they control a third person directly or indirectly; (h) they are members of the same family. Persons shall be deemed to be members of the same family only if they stand in any of the following relationships to one another: (i) husband and wife, (ii) parent and child, (iii) brother and sister (whether by whole or half-blood), (iv) grandparent and grandchild, (v) uncle or aunt and nephew or niece, (vi) parent-in-law and son-in-law or daughter-in-law, (vii) brother-in-law and sister-in-law.

Related Party also shall be taken to include any party in the Union related to the Company, but not specified below as a Related Party in the Union.

“**Related Party in the Union**” are the Related Party or Parties in the Union listed in Annex XI.

“**Re-sale Invoice**” is a sales invoice issued to the First Independent Customer in the Union by a Related Party in the Union for the Product Covered or the Product Concerned.

“**Transaction(s)**” are individual items (positions) in a Commercial Invoice.

“**The definition and scope of all delivery terms**” (CIF, EXW, etc.) used for sales covered by this Undertaking are INCOTERMS 2010 as approved by the International Chamber of Commerce. All such terms shall also be interpreted in accordance with the relevant provisions of the Union Customs Code.⁴

“**€**” symbol stands for Euro.

⁴ Commission Regulation (EU) No 2015/2447 concerning the implementation of the Union Customs Code (O.J. L 343 O.J. 29.12.2015, p. 558) .

2. SCOPE

CARBIO and the Company understand that this Undertaking comprises **four** main elements, namely:

- 2.1. The **MIP**, as defined in Clause 3.4 and Annex I, shall be respected for all exports to the Union of the Product Covered which would otherwise be subject to the countervailing duty.
- 2.2. All exports within the **annual level** must respect the MIP. Once the level specified in Clause 3.2 is reached, the MIP established in Clause 3.4 and Annex IX shall not be applicable and the countervailing duty will be levied instead.
- 2.3. The respect of **formal requirements** for **all** exports to the Union of the Product Covered, including the issue of export documentation (see also Clause 4 below);
- 2.4. The respect of **other obligations** for export to the Union of the Product Concerned so that the European Commission can effectively monitor this Undertaking. These include (i) the submission of detailed sales reports and (ii) the acceptance of verification visits by the European Commission and/or the relevant authorities of Member States for the purpose of controlling such sales reports (see Clause 5 below) and (iii) the requirement to consult with the European Commission (see also Clause 6 below).

3. PRICE AND ANNUAL LEVEL

- 3.1. CARBIO and the Company undertake to ensure that the Net Sales Price of all Direct Sales within the annual level defined in Clause 3.2 and Annex IX shall be at or above the MIPs as set out in Clause 3.4 and in Annex I. In case of sales to Related Parties in the Union, CARBIO and the Company undertake to ensure that the Net Sales Price is duly adjusted to take account of the SG&A and a profit margin of 5% in total.
- 3.2. The annual level which represents 10% of the average annual Union consumption between 2014 and the Period of Investigation determined by the Commission in the Definitive Regulation is described in Annex IX.
- 3.3. CARBIO undertakes to ensure a non-discriminatory access to the annual level, including through the automatic issuance of Export Undertaking Certificates, upon request on a first-come-first-served basis.
- 3.4. The MIPs, set at a CIF duty unpaid level, will be based on the average monthly soy bean oil price quotations published by the Ministry of Agriculture of the Government of Argentina in https://dinem.agroindustria.gob.ar/dinem_fob.WP_ConsProdf.aspx (aceite de soja, a granel – precios mensuales). These quotations which are based on the CBOT closing prices plus premiums based on daily contracts and buy/sell premiums provided by the Bolsa de Cereales de Buenos Aires) reflect the inclusion of the export tax. These monthly quotations are subsequently converted into EUR using the respective average monthly exchange rates published by the European Central Bank (see Annex VII) to which the Fixed Amounts described in Annex I are added to arrive at a CIF duty unpaid level.
- 3.5. For each complete quarter of application of this undertaking, the MIP shall be calculated in advance by calculating the average of the monthly soy bean oil price quotations

described in Clause 3.4 for the three complete months preceding the last month of the previous quarter and adding the Fixed Amount. For example, the MIP for the quarter of January to March of any given calendar year would be calculated by reference to the average of the soy bean oil prices gathered during September, October and November of the previous calendar year. The MIP of April to June inclusive would be based on the average of the soy bean oil prices of December the previous year, January and February of the current year and so on. This allows CARBIO the last month in any quarter to calculate and confirm with the Commission the MIP for the following quarter. For the first incomplete quarter (upon the entrance into force of the undertaking), the MIP shall be calculated on the basis of the average monthly soy bean oil price quotations for the months of September, October and November 2018 plus the Fixed Amount as shown in Annex I. Within seven days of the end of the last month preceding each new quarter, CARBIO shall communicate to the Commission by e-mail the MIP for the following quarter. Within seven calendar days of receipt of CARBIO's e-mail, the Commission will confirm that accuracy of the MIP calculation.

- 3.6. CARBIO and the Company are aware that sales to the Union of the Product Concerned which do not fall within the scope of the Undertaking (i.e. sales that do not fall within the annual level) are subject to the countervailing duty. CARBIO and the Company understand that they do not have the option of making some Sales to the Union of the Product Covered at or above the MIP, and other Sales below the MIP with payment of the countervailing duty at customs clearance of the goods for free circulation in the Union, as long as the annual level established in Clause 3.2 and Annex IX have not been reached.
- 3.7. CARBIO and the Company understand that settling of the debt related to any export transaction to the Union should be made in cash, or by a cash equivalent method.
- 3.8. CARBIO and the Company understand that, for the purposes of comparing the Net Sales Price of the Product Covered sold to the Union with the MIP set out in Clause 3.4 and Annex I, the date of the Commercial Invoice is issued to the First Independent Customer in the Union (or the date the Re-sale Invoice is issued to the First Independent Customer in the Union) and the date which appears thereon shall determine the Quarter into which the Commercial Invoice or Re-sale Invoice is to be taken into consideration.
- 3.9. CARBIO and the Company are further aware that, for the purpose of converting the sales prices of the Product Covered from the currency appearing on the Commercial Invoice or the Re-sale Invoice into EURO, the exchange rate to be used is the average of that of the calendar month prior to the month in which the Commercial Invoice or Re-sale Invoice is issued. The exchange rates to be used are published by the European Central Bank (see Annex VII).
- 3.10. CARBIO and the Company are also aware that the MIP set out in Clause 3.4 and Annex I have been calculated based on "cash" or equivalent payment terms (i.e. with zero days credit granted to the customer). If the payment terms specified on the Commercial Invoice or Re-sale invoice (as applicable), or which are otherwise contractually agreed, differ from "cash" or equivalent payment terms, then the price to be compared with the MIP will be reduced accordingly by 0.6% for each additional month of credit granted, on a pro rata basis (see also Annex II).
- 3.11. Additionally, CARBIO and the Company accept that if there is a pattern whereby the actual time taken by any customer to pay regularly exceeds the period specified for

payment on the Commercial Invoice issued to the first independent customer in the Union, or the resale invoice to the first independent customer in the Union, or otherwise contractually agreed, the price to be compared with the MIP will be reduced accordingly. In this regard, a reduction of 0.6% will be made from the Net Sales Price for each additional month of credit granted, on a pro rata basis for the total number of days actually taken by the customer to pay (see also Annex II).

3.12. The Company undertakes not to sell for deliveries to the Union any other type of Argentinian originating product produced or traded by the Company in excess of 5% of the total sales value of the Product Covered of the Company or Company Group (as applicable) to the same customers to which the Company sells the Product Covered. Such sales shall be reported within the deadlines stipulated in Clause 5.5 using the same structure in table A, Annex II.

4. EXPORT DOCUMENTATION

- 4.1. CARBIO and the Company undertake to ensure that all shipments of the Product Covered to the Union under the terms of this Undertaking are covered by a Commercial Invoice issued by the Company and an Export Undertaking Certificate issued by CARBIO, showing at least the information described in Annex VI, including a declaration of conformity with the terms of this Undertaking.
- 4.2. CARBIO undertakes to issue an Export Undertaking Certificate containing the information described in Annex VI with a validity period of four months only for those quantities for which the annual level has not yet been exhausted. The date of the Commercial Invoice shall determine the calendar year into which the sale is taken into consideration for the annual level. The certificate's validity expires when goods are released for free circulation by the EU Customs Authorities.
- 4.3. The original Export Undertaking Certificate must accompany the imports of the Product Covered into the European Union. CARBIO undertakes to issue an Export Undertaking Certificate only for Commercial Invoices issued in accordance with the MIP set out in Clause 3.4 and Annex I.
- 4.4. CARBIO and the Company are aware that the exemption of sales of the Product Covered from the countervailing duty is conditional on the presentation to the Union customs authorities of a Commercial Invoice and the Export Undertaking Certificate.
- 4.5. CARBIO and the Company are aware that the exemption from the countervailing duty is also dependent on the condition that products physically presented to customs correspond to the full product description on the Commercial Invoice.
- 4.6. The Company undertakes not to issue Commercial Invoices or Re-sale Invoices showing, nor include thereon:
 - A) Goods *not* covered by the MIP set out in Clause 3.4 and Annex I.
 - B) Any sales of the Product Covered within the annual level not in conformity with **any** of the obligations in this Undertaking.
- 4.7. Once the annual level is reached, the Company undertakes to issue Commercial Invoices with the heading "*Commercial invoice accompanying goods subject to countervailing duties*" as set out in Annex VI.

- 4.8. The Company is aware that where it appears that it has issued a Commercial Invoice which is not in conformity with the terms of this Undertaking, the European Commission may inform the competent Union customs authorities who may take whatever action is considered appropriate. This would not prevent the Union Institutions from taking any action warranted pursuant to Clause 8 or Clause 7.2 of this Undertaking.
- 4.9. CARBIO undertakes not to issue Export Undertaking Certificates as described in Annex VI in situations referred in Clause 4.6 or when the level established in Clause 3.2 is reached.

5. MONITORING AND REPORTING

- 5.1. This Undertaking shall be subject to monitoring by the European Commission and the relevant authorities of the Member States.
- 5.2. CARBIO and the Company are aware that sales to the Union of the Product Concerned, which do not fall within the definition of the Product Covered, are subject to the countervailing duty. Such sales shall also be reported to the European Commission (see Annex II).
- 5.3. CARBIO and the Company agree that the MIP set out in Clause 3.4 and Annex I can be transmitted confidentially to Member States' Customs Authorities in order to allow verification of compliance with the Undertaking.
- 5.4. CARBIO and the Company agree that the definition of the Product Covered (but not the MIPs) established in Clause 3.4 and Annex I can be included in the Commission [Decision/Regulation] accepting the Undertaking to be published in the *Official Journal of the European Union*.
- 5.5. CARBIO undertakes to send to the European Commission a confidential report for all the Companies, to reach the European Commission no later than 15 calendar days after the end of each Quarter (i.e. no later than 15 April, 15 July, 15 October and 15 January, as appropriate). In exceptional circumstances, upon presentation of a timely and justified request by CARBIO, the Commission may grant an extension of maximum 7 calendar days. The report shall be in the form specified in Annex II to this Undertaking and shall contain all the information requested. The period covered by the first report is set out in Clause 9.3 of this Undertaking.
- 5.6. In the event that a Company made no sales to the Union of the Product Concerned or the Product Covered during a particular reporting period, CARBIO will, within the deadlines mentioned above in Clause 5.5, submit a sales report to the European Commission using the format of Annex II, but showing no transactions in the first line.
- 5.7. In addition, CARBIO undertakes to send to the European Commission a confidential monthly report of certificates issued concerning the volumes exported. The periods should be counted as follows: the first month as from the entry into force of the Undertaking (e.g. February 2019) constitutes the first reporting period, the following month (e.g. March 2019) the second, etc. They shall reach the European Commission no later than 7 days after the end of each reporting period. The report shall give, for each beneficiary Company, the total number of Mt of the Product Covered for which Export Undertaking Certificates have been issued during that period. The report shall be in

tabular form (i.e. a transaction-by-transaction listing) and be sent by e-mail. Regardless of the form used, the report shall contain all the information requested in Annex II, Report C.

- 5.8. Certificates that have to be cancelled (e.g. due to the annulation of a transaction, return due to quality claims or due to *force majeure*), shall be reported according to the provisions of Annex II, Report D. In case the Product Covered is returned to the exporter due to quality claims, Export Undertaking Certificates can be cancelled and re-issued by CARBIO within one year of the date of the Commercial Invoice under the following conditions: for goods in free circulation, a copy of the export certificate shall be submitted to CARBIO and the European Commission; for goods which are leaving the EU after a transit procedure, a copy of the relevant exit confirmation document shall be submitted to CARBIO and to the European Commission. The total annual volume covered by such cancellations shall not exceed 1% of the annual level defined in Clause 3.2. Export Undertaking Certificates can only be cancelled during the period in which they are valid subject to provisions of Clause 4.2. Data submitted in electronic form shall comply with the technical parameters laid down in Annex V.
- 5.9. CARBIO and the Company undertake to co-operate in providing all information considered necessary by the European Commission for the purpose of ensuring compliance with this Undertaking and to allow officials of the European Commission and/or the relevant authorities of the Member States to verify on-spot, even without prior notice, the veracity of all information and data furnished.
- 5.10. CARBIO and the Company agree that, should the European Commission find indications or proof that misleading or otherwise incorrect documentation (including Commercial Invoices, Export Undertaking Certificates or import declarations) has been presented at the importation of the Product Concerned into the Union, such information may be passed on to the Anti-Fraud Services of the European Commission and/or the relevant authorities of the Member States.
- 5.11. CARBIO and the Company undertake to ensure by all possible means the co-operation of unrelated agents and intermediaries in providing any additional information which may be considered necessary for the monitoring and correct and efficient functioning of this Undertaking by the European Commission.
- 5.12. CARBIO and the Company accept that the European Commission may give further instructions of a technical nature (or make modifications of a technical nature), concerning the terms of this Undertaking, which are considered necessary for the monitoring and correct and efficient functioning of this Undertaking.
- 5.13. CARBIO and the Company are aware that the Product Covered may, when released for free circulation in the Union, be subject to specific verifications and controls in relation to this Undertaking by the customs authorities of the Member States.
- 5.14. CARBIO and the Company agree that the European Commission will send any correspondence, including confidential data, to the e-mail address of CARBIO and the Company indicated below. Delivery receipt issued by the European Commission's server constitutes evidence of successful e-mail transmission to the Company.
- 5.15. CARBIO and the Company undertake to immediately inform the European Commission of any changes to the addresses set out below in Clause 9.

- 5.16. CARBIO and the Company undertake to immediately notify the European Commission of any change to its corporate structure which occurs during the period of application of this Undertaking with relevance to the application of this Undertaking and in particular with relation to the Product Covered, the Product Concerned and other products. The Company also understands that such changes may give rise to the need to modify certain aspects of this Undertaking. In case of doubt, the Company will consult the Commission in accordance with Clause 6.1.
- 5.17. CARBIO and the Company undertake to inform the European Commission of the precise place and address at which its sales and production records are kept at the time of signing this Undertaking and to immediately notify the European Commission of any changes which may occur in this regard during the period of application of this Undertaking.
- 5.18. The Company undertakes to ensure that all its related companies whose business activity is other than production and/or trading in biodiesel will not enter in business related to the Product Concerned and will also undertake to make available to the European Commission, upon its request, all information necessary for the monitoring of this Undertaking.
- 5.19. The Company generally undertakes to ensure that, in particular with respect to clauses 3.4, 3.6, 3.12, 5.16 and 5.18, it will not engage in practices that would undermine the effects of the undertaking.

6. CONSULTATION AND REVISION

- 6.1. CARBIO and the Company undertake to consult the European Commission either at its own request or at the request of the European Commission regarding any difficulties or questions, technical or otherwise, in particular with respect to clauses 3.12, 5.18 and 7.1 O), which may arise during the implementation of this Undertaking.
- 6.2. If, subsequent to the acceptance of this Undertaking, the Company has the intention to establish a party in the EU to which it will be related, CARBIO and the Company undertake to consult with the European Commission immediately.
- 6.3. If, at the time of acceptance of this Undertaking, the Company has a party in the EU to which it is related, but which was *not* taken into account for the subsidy and injury calculations, and it has the intention to sell to that party the Product Covered, CARBIO and the Company undertake to consult the European Commission immediately.
- 6.4. In respect of clauses 6.1 to 6.3 above, CARBIO and the Company are aware that it may be necessary to revise certain provisions of this undertaking.
- 6.5. Except as regards the provisions on adaptations foreseen in Clause 3 and modifications of a technical nature, any revision of this Undertaking is subject to an interim review in accordance with Article 19 of the Basic AS Regulation. It is understood that if such a review were to be carried out, all the provisions of this Undertaking would remain in force pending the outcome of the review.

7. BREACHES OF THE UNDERTAKING

- 7.1. CARBIO and the Company undertake not to breach any Clause of this Undertaking.

Breaches include, but are not limited to:

- A) Failure to report and to deduct Commissions, discounts, rebates, credit notes or any other benefit granted to its customers, whether directly or indirectly linked to a sale of the Product Concerned.
- B) Giving misleading descriptions of the quantities, or characteristics or qualities of any sale of the Product Concerned.
- C) Making misleading declarations of the customs classification of the Product Concerned.
- D) Making misleading declarations regarding the origin of the Product Concerned or the identity of the exporter.
- E) Settling of a debt related to any export transaction to the Union by means of any compensatory arrangements, through barter trade, or in any form other than by cash or a cash equivalent method.
- F) Issuing a Commercial Invoice or Re-sale Invoice for which the Net Sales Price is not in conformity with the MIPs before the annual level has been reached. The Net Sales Price adjusted to CIF level as provided for in this Undertaking is not reflected in the EU import statistics.
- G) Issuing an Export Undertaking Certificate in excess of the annual level or re-issue of Export Undertaking Certificate after the expiry of its validity in accordance with Clause 5.8.
- H) Issuing a Commercial Invoice or Re-sale Invoice for which the underlying financial transaction (e.g. the amount of money actually received from the buyer after any adjustments for credit/debit notes and the like) is not in conformity with the face value of the Commercial Invoice.
- I) Receiving payment for a Commercial Invoice from a party other than the customer stated on the Commercial Invoice (except in the case of certain debt or payment collection methods such as factoring).
- J) Taking part in a trading system leading to a risk of circumvention (and/or concealing the existence of such a system at the time of signature of the Undertaking).
- K) Changing its pattern of trade to the Union when there is insufficient due cause or economic justification other than the imposition of countervailing measures and/or undermining the remedial effect of the measures (and/or by concealing the existence of such a change at the time of signature of the Undertaking).
- L) Changing the physical characteristics of the Product Concerned with insufficient due cause or economic justification so that it falls outside the scope of the countervailing measures.
- M) Making Indirect Sales to the Union by companies other than those listed in this Undertaking. In assessing a potential breach involving sales via unrelated traders in Argentina, the Commission will take due account of precautions taken by the Company in order to prevent such indirect sales to the European Union.

- N) Issuing Commercial Invoices for sales of the Product Covered to the Union or any other action which results in the goods benefiting from an exemption to the countervailing duties to which they are not entitled.
 - O) Selling any other Argentinean originating product produced by the Company or traded by the Company to the same customer to which the Product Covered is sold, except in cases mentioned under Clause 3.12.
- 7.2. CARBIO and the Company are aware that any breach or suspected breach of any provision of this Undertaking by CARBIO, the Company or the Company Group shall lead to withdrawal of the acceptance of the Undertaking for this Company or Company Group by the European Commission, regardless of the level of materiality of the breach. Such a breach will not lead to the withdrawal of Undertakings accepted for other Companies. However, in such a case, the European Commission may decide to assess the impact of that particular breach on the practicability of this Undertaking which may lead to consultations pursuant to Clause 6.1 with all the other companies signing Undertakings and CARBIO. These consultations may lead the European Commission to consider the need to revise the Undertakings or to withdraw their acceptance thereof. The European Commission will give to CARBIO and the Companies an opportunity to comment, pursuant to Article 13(9) of the Basic AS Regulation.
- 7.3. All the Companies or Company Groups identified in this Undertaking are separately and individually bound by the provisions of this Undertaking. The Company Group is liable for any breach of any of its Related Parties.

8. WITHDRAWAL

- 8.1. CARBIO and the Company understand that pursuant to Article 13(9) of the Basic AS Regulation, where the Undertaking has been breached and acceptance withdrawn by the European Commission, or where acceptance is withdrawn voluntarily by CARBIO or the Company, a definitive countervailing duty (as applicable) will be reinstated.
- 8.2. None of the above shall preclude action under Article 16(5) of the Basic AS Regulation and the registration of imports entered for customs clearance. CARBIO and the Company understand that in such a case, the countervailing duties may be levied retroactively.
- 8.3. CARBIO and the Company are aware that acceptance of the Undertaking by the European Commission is based on trust and that any action(s) which would harm the relationship of trust established with the European Commission shall justify the immediate withdrawal of acceptance of the Undertaking by the European Commission and the imposition of countervailing duties.
- 8.4. Any changes in circumstances which may occur during the implementation and application of this Undertaking from those prevailing at the time of its acceptance which would have been relevant to the decision accepting the Undertaking may also give rise to the withdrawal of acceptance of the Undertaking by the European Commission.
- 8.5. CARBIO and the Company are aware that the European Commission may also withdraw acceptance of this Undertaking at any time during its period of application if monitoring and enforcement prove to be impracticable, including in the situation foreseen under the second and third sentences of Clause 7.2 (assessment of

practicability), and it is not possible to revise the Undertaking or find a solution which is acceptable to the European Commission. In such a case, obligations set out in this Undertaking, including reporting obligations, continue to apply until countervailing duties are reinstated, or for a period of 120 days from the date of written notification sent to the Company stating that the European Commission has the intention to withdraw acceptance of the undertaking, whichever occurs first.

- 8.6. CARBIO and the Company are aware that they may voluntarily withdraw this Undertaking offer at any time during its application and such withdrawal shall be made in writing to the European Commission. In such circumstances, obligations set out in this Undertaking continue to apply until countervailing duties are reinstated, or for a period of 120 days from the date the notification of withdrawal is received by the European Commission, whichever occurs first.

9. GENERAL PROVISIONS AND ENTRY INTO FORCE

- 9.1. This Undertaking will enter into force on the day the Commission [Decision/Regulation] accepting the Undertaking offer and exempting the Companies from the payment of countervailing duty enters into force. With due regard to Clauses 8.5 and 8.6 above, this Undertaking shall remain valid as long as the Definitive Regulation remains in force or until the European Commission withdraws its acceptance of the Undertaking, or the Company withdraws the Undertaking offer.
- 9.2. This Undertaking shall be subject to the provisions of Articles 18 and 19 of the Basic AS Regulation.
- 9.3. The first report containing the information requested in Clause 5.5 will cover the period from the day on which the Undertaking enters into force until 31 03 2019 and shall, in accordance with Clause 5, reach the European Commission no later than 15 04 2019. Subsequent reports will cover periods of three months and shall reach the European Commission no later than 15 calendar days after the end of each Quarter.
- 9.4. The first report containing the information requested in Clause 5.7 will cover the period from the day on which the Undertaking enters into force until [31 03] 2019 and shall reach the European Commission no later than 7 calendar days after the end of this reporting period.
- 9.5. Should the definitive countervailing duty imposed by Definitive Regulation be suspended in accordance with Article 24(4) of the Basic AS Regulation, the requirement to respect the MIP set out in Clause 3 and the annual level of this Undertaking will also be automatically suspended for the same length of time. However, in such a case, all other provisions of this Undertaking, notably those regarding Monitoring and Reporting as set out in Clause 5, will remain in force.
- 9.6. The Annexes constitute an integral part of this Undertaking.
- 9.7. Together with this limited version, CARBIO and the Company will provide the Commission with a non-limited version of this Undertaking and its Annexes, so that it may be made available to other interested parties to the Investigation.
- 9.8. CARBIO certifies that exporters of the Product Concerned were given the possibility to join this Undertaking offer on a non-discriminatory basis.

- 9.9. CARBIO and the Company are aware that any personal data collected in relation to this Undertaking will be treated in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data⁵ on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data. Further information on the collection and the processing of personal data is set out in Annex VIII.
- 9.10. In case CARBIO and the Company do not wish to make any personal data collected in relation to this Undertaking available or transferred to third parties, CARBIO and the Company are obliged to ensure to omit this information from any non-limited version of the Undertaking and its Annexes.
- 9.11. CARBIO and the Company declare that all information provided in this Undertaking is correct and valid and complete at the time when this undertaking is signed.

⁵ OJ L 295, 21.11.2018, p. 39

Details of Cámara Argentina de Biocombustibles (CARBIO)

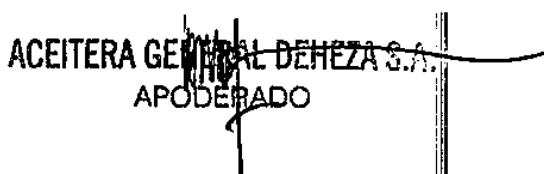
Name of the company	CARBIO
Address	Bouchard 454, Piso 7
Post code	C1106ABF
City	Buenos Aires
Country	Argentina
Signature + Company stamp	


Ing. Agr. Víctor A. Castro
Director Ejecutivo

Details of the Company (Exporting producer)

Name of the company	ACEITERA GENERAL DEHEZA S.A.
Address	AV. EDUARDO MADERO 1020 – FLOOR 16
Post code	C1006ACA
City	Buenos Aires
Country	ARGENTINA

Signature + Company stamp

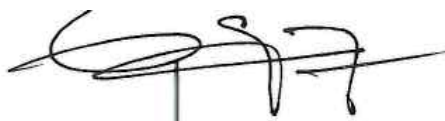


ACEITERA GENERAL DEHEZA S.A.
APODERADO

Details of the Company (Exporting producer)

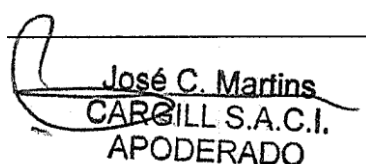
Name of the company	Bunge Argentina S.A.
Address	25 de Mayo 501
Post code	C1002ABK
City	Ciudad Autónoma de Buenos Aires
Country	Argentina

Signature + Company stamp


Details of the Company (Exporting producer)

Name of the company	Cargill Sociedad Anonima Comercial e Industrial
Address	Avenida Leandro N. Alem 928, 10 th floor
Post code	1001
City	Buenos Aires
Country	Argentina

Signature + Company stamp



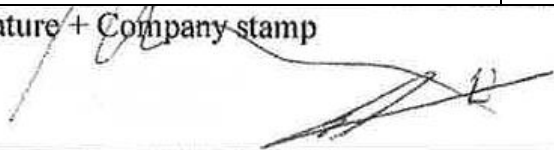
José C. Martins
CARGILL S.A.C.I.
APODERADO

Details of the Company (Exporting producer)

Name of the company	COFCO International Argentina S.A.
Address	Av. Córdoba 950, 5° B

Post code	C1054AAV
City	Ciudad Autónoma de Buenos Aires
Country	Argentina

Signature + Company stamp




Apoderado

Details of the Company (Exporting producer)

Name of the company	LDC Argentina S.A.
Address	Olga Cossettini 240
Post code	1107
City	Buenos Aires
Country	Argentina

Signature + Company stamp

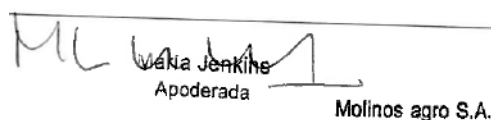


Marcos Delfin Uranga
DNI 22.533.319
APODERADO

Details of the Company (Exporting producer)

Name of the company	Molinos Agro S.A.
Address	Presidente Manuel Quintana 192
Post code	C1014ACO
City	Buenos Aires
Country	Argentina

Signature + Company stamp



Ana Jenkins
Apoderada
Molinos agro S.A.

Details of the Company (Exporting producer)

Name of the company	Oleaginosa Moreno Hermanos S.A.C.I.F. y A
Address	25 de Mayo 555 1st floor
Post code	C1002ABK
City	Buenos Aires
Country	Argentina

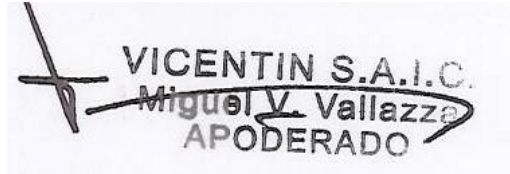
Signature + Company stamp



Details of the Company (Exporting producer)

Name of the company	Vicentin S.A.I.C.
Address	Street 14 Nro. 495,
Post code	S3561ATI
City	Avellaneda
Country	Argentina

Signature + Company stamp



LIST OF ANNEXES TO THE UNDERTAKING

If you have any questions concerning this document or if you have any problems submitting the reports, please inform the European Commission immediately:

Fax number: + 32 2 29 56 505

E-mail address: TRADE-UT-HELPDESK@ec.europa.eu

Or contact directly the official in charge of your undertaking

ANNEX I: MIP TO BE RESPECTED FOR PRODUCTS COVERED BY THIS UNDERTAKING AND THE RELATION BETWEEN INTERNAL COMPANY PRODUCT CODES (CPCs) AND PLAIN LANGUAGE PRODUCT DESCRIPTION

ANNEX II: REPORTING OF SALES TO THE EUROPEAN UNION

- **Report A:** General report
- **Report B:** Credit/Debit Notes
- **Report C:** Monthly Report on Export Undertaking Certificates issued
- **Report D:** Table to be completed in case of cancellation or amendment of Export Undertaking Certificates

ANNEX III: LIST OF ALL YOUR CUSTOMERS IN THE EUROPEAN UNION FOR THE PRODUCT COVERED

- **Report "Customers"**

ANNEX IV: INFORMATION ABOUT CUSTOMS CLASSIFICATION USED IN THE EXPORTING COUNTRY

- **Report "Customs nomenclature"**

ANNEX V: FORMAT AND SUBMISSION OF THE INFORMATION RELATING TO REPORT A AND REPORT B (SEE ANNEX II)

ANNEX VI: INFORMATION NECESSARY FOR THE COMMERCIAL INVOICES ACCOMPANYING SALES MADE SUBJECT TO THE UNDERTAKING, EXPORT UNDERTAKING CERTIFICATE AND COMMERCIAL INVOICES ACCOMPANYING SALES MADE SUBJECT TO COUNTERVAILING DUTIES

ANNEX VII: SUPPLEMENTARY INFORMATION

ANNEX VIII: INFORMATION PROVIDED TO THE DATA SUBJECTS ON THE COLLECTION AND PROCESSING OF PERSONAL DATA

ANNEX IX: ANNUAL LEVEL

ANNEX X: LIST OF COMPANIES SUBMITTING TO THE EUROPEAN COMMISSION A VOLUNTARY UNDERTAKING OFFER

ANNEX XI: LIST OF RELATED PARTIES IN THE EUROPEAN UNION AND WORLDWIDE INVOLVED IN THE RESALE OF THE PRODUCT CONCERNED

ANNEX I**MIP TO BE RESPECTED FOR PRODUCTS COVERED BY THIS UNDERTAKING)****1. Minimum Price (MIP)**

The following table lists the MIP to be respected for sale of the Produce Covered. The Company understands that the MIP shall be respected on transaction basis, i.e. per line on the invoice.

The MIP is based on the average monthly soy bean oil price quotations published by the Ministry of Agriculture of the Government of Argentina as described in Clause 3.4 subsequently converted into EUR to a Fixed Amount is added to arrive at a CIF duty unpaid level. [LIMITED]

2. Company Product Codes (CPCs)

The following table lists the relation between the Company Product Codes (CPCs).

CPC	Plain Language Product description
[TO BE INSERTED]	[TO BE INSERTED]
[TO BE INSERTED]	[TO BE INSERTED]

The Company understands that the table above must be updated as soon as a modification to an existing CPC is made or when a new CPC is created. For each new CPC created, the Company must also send a technical description of the new product. The update shall be sent to the e-mail address defined in Annex V.

ANNEX II**REPORTING OF SALES TO THE EUROPEAN UNION****Preliminary remarks**

The Commission must be able to reconcile all information submitted in this report with the financial accounts of the Company and with its sales and production records. The submission of false or misleading information, or of information which the Company cannot properly justify and explain, may lead the Commission to withdraw acceptance of the Undertaking.

The instructions below should be read in conjunction with Annex VI concerning the level of detail required on the Commercial Invoices of the Company. If an invoice has to be split over several rows (in case it includes several CPCs), you are requested to provide the full information requested for each row.

Report A: General report

The following information is required for all **sales by the Company** of the **Product Covered to the European Union or re-sales** in the European Union (including goods entered for free circulation and goods subject to a special customs procedure such as inward processing, transit, etc.). In case the undertaking requires reporting of other products, please use also Report A (using "O" in column 4).

Please note that columns 25 to 31 should only be completed if the delivery terms of the sale are made at a level different than that defined in Clause 3 of the undertaking.

Column number	Column description	Explanation
1	Sequential number	Identify each transaction, or line item, in this sales listing, by sequential number (i.e. the first transaction is "1", the second is "2" and so on).
2	Taric additional Code	Please insert the Taric additional code allocated to your company.
3	Type of sale	Two options: - In case of Direct Sales to the first unrelated customer: please insert " D ". - In case of sales via a Related Party as defined in Clause 1 of the undertaking: please insert " L ".

4	Regime	<p>Insert 'U' for Product Covered, if a Commercial Invoice has been issued for this transaction in accordance with the provisions of Annex VI.</p> <p><u>In others cases insert:</u></p> <p>'T' for products declared under a Transit customs procedure,</p> <p>'D' for products not covered by the undertaking for which duties have to be paid (see column 35),</p> <p>'P' for products declared under other customs procedures (like inward processing, etc. ...),</p> <p>'C' for captive use,</p> <p>'O' for other cases.</p>
5		
6	Company Product Codes (CPC)	<p>Insert the Company Product Code for this transaction.</p> <p>If not applicable, please insert "NA".</p>
7	Commercial invoice date	Insert the date of the Commercial Invoice (format: DD/MM/YYYY).
8	Commercial Invoice number	Insert the number of the Commercial Invoice.
9	Customer Number	Insert the customer number, as defined in Annex III.
10	VAT number of your customer	Insert the VAT number of your customer, see Annex III.
11	Member State of Customs procedure	<p>This column <u>must</u> be completed if the delivery terms are at least free-at-EU frontier or beyond in the EU (i.e. CFR, CIF, DDP etc).</p> <p>In case of transit, insert the Member State where goods are declared under the Transit procedure.</p> <p><u>In all other cases</u> please insert place of Customs clearance, if known.</p>
12	Quantity	Insert the quantity as shown on the Commercial Invoice and which is the basis of the MIP.
13	Supplementary quantity	<p>Should the quantity shown in the commercial invoice be measured differently than in the Commercial Invoice accompanying sales made subject to the Undertaking (column 12), please complete this column.</p> <p>If not applicable, please insert "NA".</p>
14	Gross invoice value	Insert the gross invoice value net of taxes in the currency of sale.
15	Net invoice value	Insert the invoice value net of any discounts in the currency of sale.

16	Invoice currency	<p>Insert the currency used (e.g. EUR, USD, DKK, GBP etc.).</p> <p>Use ISO currency codes (see Annex VII).</p>
17	Exchange Rate	<p>Insert the exchange rate used to convert the net invoice value in the currency of the sale into EUR in accordance with Annex VII, see Clause 3.</p> <p>If the currency is EUR, insert 1.</p>
18	Payment Terms	<p>Please insert the actual days taken by the customer to pay.</p> <p>If at the time of submission of the sales report, payment has not yet been made, then the <i>anticipated</i> number of days which will be taken by the customer to pay should be reported. This should be based on the usual practice of the customer concerned or, in the case of a new customer, any other reasonable means.</p> <p>Please be reminded that the actual day of payment by the customer (i.e. the day of credit in bank) is decisive to verify if the MIP was respected as the MIP is calculated <u>on a cash or equivalent basis</u>. Therefore, if the actual time taken by any customer to pay exceeds the period specified for payment, please ensure that the MIP is still respected, since the price to be compared with the MIP will be reduced accordingly.</p> <p>The deduction for credit expenses will be made as follows: (actual payment days) multiplied by 7.2 %/365.</p> <p>In case of <u>prepayment</u>, insert (-) followed by the number of days.</p>
19	Date of loading	<p>Insert the date of loading in the exporting country (format: DD/MM/YYYY).</p>
20	Port, Airport, Town of loading in the exporting country	<p>Insert the name of the port, airport or town in the exporting country, with capital letters. E.g.: "ARGENTINA"; "URUGUAY".</p>
21	Ship name	<p>Please insert the name of the ship. If not applicable, please insert "NA".</p>
22	Delivery terms	<p>Insert the agreed terms of delivery as shown on the Commercial Invoice. Use Incoterms as provided in Annex VII.</p>
23	Place of delivery	<p>Insert the city of delivery as stipulated in the Incoterms, with capital letters. E.g.: "HAMBURG".</p>
24	Country of delivery	<p>Insert the country of the place of delivery.</p> <p>For the country code see Annex VII.</p>
25	Freight, insurance and other ancillary costs in the exporting country	<p>If applicable, please insert the freight costs, commissions, insurance and other ancillary costs incurred in the exporting country.</p> <p>Please use the UT invoice currency, as defined in column 16.</p> <p>If not applicable please insert "NA".</p>

26	Export tax	<p>If applicable, please insert the amount of export tax paid in the country of exportation.</p> <p>Please use the UT invoice currency, as defined in column 16.</p> <p>If not applicable please insert "NA".</p>
27	Freight and ancillary costs incurred between exporting country and EU border	<p>If applicable, please insert the freight and ancillary costs incurred between the exporting country and EU border.</p> <p>Please use the UT invoice currency, as defined in column 16.</p> <p>If not applicable please insert "NA".</p>
28	Insurance between the exporting country and the EU border	<p>If applicable, insert the insurance cost before the EU border.</p> <p>Please use the UT invoice currency, as defined in column 16.</p> <p>If not applicable please insert "NA".</p>
29	EU customs duty	<p>If applicable, insert the <u>actual</u> amount of any customs duty paid in the EU included in the sales price when the goods are sold on a duty paid basis, in EUR.</p> <p>To report anti-dumping/countervailing duties, please see column 35.</p> <p>If not applicable please insert "NA".</p>
30	Ancillary costs within the EU	<p>If applicable, insert the ancillary costs within the EU, in EUR.</p> <p>If not applicable please insert "NA".</p>
31	Freight and Insurance costs within the EU	<p>If applicable, insert freight and insurance costs within the EU, in EUR.</p> <p>If not applicable please insert "NA".</p>
32	Commissions	<p>If applicable, insert here the total amount of commissions, in EUR.</p> <p>If not applicable please insert "NA".</p>
33	Other direct selling expenses	<p>If applicable, insert expenses for warranty or for technical assistance and services related to the sales, in EUR.</p> <p>If not applicable please insert "NA".</p>
34	Number of Certificate of Origin	<p>Insert the number of the Certificate of Origin (Form A or the EUR1).</p> <p>If not applicable please insert "NA".</p>
35	Anti Subsidy Duty Paid	<p>If "S" is inserted in column 4, insert the EUR amount of Anti-Subsidy duty paid in the EU.</p> <p>If not applicable please insert "NA".</p>
36	Number of the Container	<p>Please insert the number of the container. If not applicable please insert "NA".</p>

37	Number of Export Undertaking Certificate	Please insert the number of Export Undertaking Certificate/ If this report is used to report sales from related parties to the first independent customer, please insert the Undertaking invoice number
38	Date of Export Undertaking Certificate	Please insert the date of Export Undertaking Certificate./ If this report is used to report sales from related parties to the first independent customer, please insert the Undertaking invoice date.

Report B: Credit/Debit Notes

This report should be used for all credit and debit notes and the like for the Product Covered, **issued in relation with one invoice reported in Report A**. One line of the report B must relate only to one line in report A.

Negative amounts should be inserted for credit notes and positive amounts for debit notes.

Column number	Column description	Explanation
1	Taric additional Code	Please insert the Taric additional code of your Company.
2	Period concerned	Insert the period concerned (example for the format: 2019Q01)
3	Sequential number in Report A concerned by this credit/debit note	Insert the sequential number (column number 1) of Report A which corresponds to the invoice concerned by the credit/debit note.
4	Credit/Debit note date	Insert the date of the credit/debit note (format: DD/MM/YYYY).
5	Credit/Debit note number	Insert the number of the credit/debit note.
6	Quantity credited/debited	If the credit/debit note concerns a change in quantity , insert the quantity credited or debited. For credited quantities, insert a minus sign (-) before the quantity without a space. If not applicable, please insert "NA".
7	Amount credited/debited	If the credit/debit note concerns a change in value , insert the value credited or debited. For credited amount, insert a minus sign (-) before the amount without a space. If not applicable, please insert "NA".

8	Type of credit/debit	Please explain the reason for issuing this credit/debit note. It can be CORN CNXN or OTHN : "CORN" for a correction of a Commercial Invoice; "CNXN" for a cancellation of a Commercial Invoice; "OTHN" for other reasons. Column 13 should be used for explanations.
9	CPC	Insert the CPC concerned by the credit/debit note.
10	Invoice in Report A subject to the credit/debit note	Insert the number of the credited/debited invoice, as in column 8 of Report A. Each line of Report B must relate to only one line of Report A.
11	Currency	Insert the currency used (e.g. EUR, USD etc.). Use ISO currency codes (see Annex VII).
12	Exchange Rate	Insert the exchange rate used to convert the net invoice value in the currency of the sale into EUR in accordance with Annex VII (see Clause 3). For official rates use: ECB : http://www.ecb.int/stats/eurofxref/
13	Explanation	If you have selected "OTHN" in column 8, use this column for the explanation; for example, insert the <u>actual</u> number of days in case of payments exceeding the delay initially specified for payments. If not applicable please insert "NA".

Report C: Monthly Report on Export Undertaking Certificates issued

	Field description	Field name	Explanation
A	Sequential number	(SN)	Identify each transaction, or line item, by sequential number (i.e. the first transaction is "1", the second is "2", and so on).
B	Export Undertaking Certificate number	UNDCERTIFIC)	Report the number of the Export Undertaking Certificate using the format xxx/2018, xxx/2019 and so on..
C	Certificate date	(CERTDATE)	Report the date of the certificate (using the following format: DD/MM/YYYY)

D	Supplementary unit	(SU)	Indicate the supplementary unit in Mt.
E	Customs Classification	(CUSTCLASS)	The customs classification of the goods which will be clearly marked on the certificate, including CN + Taric + Taric additional code in the format <i>CN-Taric-Taric additional</i> .
F	Company name	(CPN)	Indicate the company name appearing in the Undertaking certificate
G	Invoice date	(INVDATE)	Report the invoice date of the transaction (using the following format: DD/MM/YYYY).
H	Invoice number	(INVNUM)	Indicate the invoice number of the transaction
I	Quantity	(QTY)	Report quantity certified expressed in Mt

Report D: Table to be completed in case of cancellation or amendment of Export Undertaking Certificates

	Field description	Field name	Explanation
A	Export Undertaking Certificate number being cancelled or amended	(CORREC))	Enter here the number of the Export Undertaking Certificate being cancelled or amended.
B	Certificate date	(CERTDATE)	Report the date of the certificate (using the following format: DD/MM/YYYY)
C	cancellation or amendment	(CANAM)	Report cancellation of amendment, using the following codes: CANC where the shipment is cancelled, MODI where the quantity is modified

D	Quantity	(QTYNEW)	Report here the quantity actually exported against the undertaking certificate in question (e.g. if CANC put 0, if MODI put the number of units actually exported expressed in Mt
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ANNEX III**LIST OF ALL YOUR CUSTOMERS IN THE EUROPEAN UNION FOR THE PRODUCT COVERED****Report "Customers"**

This report must be sent every quarter by e-mail to the e-mail address defined in Annex V.

Customer Name	Customer Number¹	Related Company (Yes or No)	Official VAT registration number³	Address	City	Country²

¹ Format of Customer Number: ISO code of the country (see Annex VII) plus the internal customer number as used in the Company's accounting records.

² Use ISO codes (see Annex VII).

Information on VAT registration numbers:

The following website, which identifies the structure of VAT numbers in each Member State, may help you completing column 10 of report A:

http://ec.europa.eu/taxation_customs/vies/faqvies.do#item11

The validity of a VAT number of a customer can be checked on the following web site:

http://ec.europa.eu/taxation_customs/vies/

If a customer is not located in one of these countries, please take the ISO alpha-2 code of the country (see annex VII) and add its VAT number. Example for a customer in Switzerland: CH125634.

For more information please consult:

http://ec.europa.eu/taxation_customs/vies/faqvies.do

ANNEX IV**INFORMATION ABOUT CUSTOMS CLASSIFICATION USED IN THE EXPORTING
COUNTRY****Report "Customs nomenclature"**

The following table identifies, for each Company Product Codes (CPC), the Customs Code used by the exporting country.

Company Product Code	Customs Nomenclature Classification Code used in the exporting country
[TO BE INSERTED],	[TO BE INSERTED],

The Company understands that the table above must be updated every time a new CPC is created. The update shall be sent to the e-mail address defined in Annex V.

ANNEX V

FORMAT AND SUBMISSION OF THE INFORMATION FOR REPORT A AND REPORT B (SEE ANNEX II)

Only the files which conform to our technical specifications will be considered as satisfying the requirements of the undertaking.

1. Report format:

Reports A and B must be plain text files with the data columns 'tab separated'. No other data field separator is acceptable. Software such as Excel, Lotus, Access, etc. may be used to prepare the reports, but the file must be saved as a text document (usually using the "save as, Text file, Tab separated" function) when preparing it for submission to the European Commission.

There is no title line expected on the first line of the report (the file starts with the first transaction to be reported).

No column should be left empty. If not applicable, please insert "NA". The order of the data for a transaction must strictly follow the order of the data mentioned in Annex II.

Please note that a "transaction" is a line on an invoice. The file must include one transaction per line.

The decimal separator is a dot and not a comma. Do not use separators to indicate "thousands". All dates should follow the following format: DD/MM/YYYY. All numbers must follow this format: "1230900.00".

2. Report submission

There are two possible channels to submit the report to the Commission:

a) Via e-mail for other submissions such as "Customers" and "Customs nomenclature" reports or the list of Company Product Codes (CPCs). You will receive an automatic answer to confirm reception. The following e-mail address is to be used:

trade-utxx-product-monitoring@ec.europa.eu

b) Via Internet for reports A and B. Please use the following website:

<https://webgate.ec.europa.eu/ums>

The system will be opened only during the reporting period, i.e. from the 1st to the 15th of the month following the end of each quarter. No connection will be possible after the 15th of that month, 24H00, Brussels time. At the end of the reporting period, we will consider the last report received within the deadline as your final submission.

We advise you to send the files as soon as possible after the end of the quarter. Modifications of these files after the end of the quarter are not possible. Nevertheless, if you notice any error, please contact us (see the contact details below).

Step 1: Connection to the web site

After accessing the internet website, the first step is to introduce the Company's User name and Log in. Further information on these details will be sent to the Company's e-mail before the first reporting period.

Step 2: Select the report files

After logging in, the Company must select the reports to upload. In case no sales were made, the box "No report A" must be ticked. In case no credit/debit notes were issued, the box "No report B" must be ticked. Then the Company must confirm the selection.

DG TRADE - Exporter Report Upload

Step 2 - Select Report Files

You are reporting for : J013
Reporting period : 2010Q01

Please select the report(s) to upload...

No report A (no Sales made in this reporting period)

Report A File :

No report B (no CR/DB notes issued)

Report B File :

Step 3: Confirmation of the files to upload

In step 3, the Company can see an overview of the reports selected, where the numbers of lines and columns of the reports are depicted.

DG TRADE - Exporter Report Upload

Step 3 - Confirmation

You are reporting for : J013
Reporting period : 2010Q01

Report A Overview

File Name : sales_J013.txt
Lines in File : 10
Columns Per Line : 37

Errors

Line	Column / Value / Type
No errors !	

Report B Overview

No report B (no CR/DB notes issued)

At this stage, the system has already carried out a first technical and structural check of the report. Therefore, unless no reports have been selected, the Company will be able to see the feedback of this first check.

In case the reports are correct the screen will confirm that no errors were found and that the reports were uploaded successfully, as in the screen above. In this case, or in case no reports have been selected, the Company will be able to choose whether to cancel (in which case it will be taken back to step 2) or to confirm the files uploaded.

In case the check reveals that the reports are not correct, the screen will detail all the columns and lines where errors were found (see screen below). In this case the Company will not be able to confirm the reports uploaded, but only to cancel (in which case it will be taken back to step 2). The Company should then correct its reports and re-submit them.

DG TRADE - Exporter Report Upload

Step 3 - Confirmation

You are reporting for : J013
Reporting period : 2010Q01

Report A Overview

File Name : sales_J013.txt
Lines in File : 10
Columns Per Line : 37

Errors

Line	Column / Value / Type		
1	Invoice date must not occur before the beginning of the reporting period.		
2	Additional Taric invalid.		
3	6	1803/2010	Invalid format of invoice date (17/10/2010 for instance)
5	2	K	Unknown Type Of Sale
5	3	G	Unknown Regime
9	15	EIR	Unknown Invoice Currency

Report B Overview

No report B (no CR/DB notes issued)

Step 4: File submitted

The last screen shows a confirmation that the files have been uploaded. However, the Company's reports have not yet been officially submitted since the system needs to check the reports one last time.

DG TRADE - Exporter Report Upload	
Step 4 - Thank you !	
You are reporting for : J013 Reporting period : 2010Q01	
File(s) uploaded were saved in the system as :	
sales_J013.txt --> J013_A_150420100000_020620101555.txt No report B (no CR/DB notes issued)	
Last Information :	
You will soon receive an e-mail informing you on whether your submission has been accepted.	
Logout	

Step 5: Final check of the report

Once the reports are uploaded, the system checks one last time if they are conforming to our technical specifications. Compliance with the MIP is not checked at this stage. After some minutes an e-mail message will be sent to the Company with the final feedback on the submission.

In case the report is correct (or in case no report was submitted), the e-mail will confirm that the Company's submission was accepted.

In case the final check reveals that the report is not correct, the e-mail will detail all the columns and lines where errors were found. Based on this information, the Company should then correct its reports and re-start in step 1 in order to re-submit the files.

The periodic reports will only be considered as having been submitted to the European Commission as from the moment when the Company receives an e-mail confirming the acceptance of the submission.

Summary of reporting requirement:

Reports to be sent at the end of each quarter:		
A and B	via the website	https://webgate.ec.europa.eu/ums
Customers	via e-mail	trade-utxx-product-monitoring@ec.europa.eu
Reports to be sent every time there is a change:		
List of CPCs	via e-mail	trade-utxx-product-monitoring@ec.europa.eu
Customs nomenclature	via e-mail	trade-utxx-product-monitoring@ec.europa.eu
Complementary information		
Reports C and D	via e-mail	trade-utxx-product-monitoring@ec.europa.eu

Contacts of the company, to which all feedback will be sent:
email-of-the-company@company.com
[Fax number of the company]

If you have any questions please contact us:**E-mail: TRADE-UT-HELPDESK@ec.europa.eu****Fax: + 32 2 29 56 505**

ANNEX VI

INFORMATION NECESSARY FOR THE COMMERCIAL INVOICES ACCOMPANYING SALES MADE SUBJECT TO THE UNDERTAKING

The following elements shall be indicated in the Commercial Invoice accompanying the Company's sales to the European Union of goods which are subject to the Undertaking:

1. The heading "COMMERCIAL INVOICE ACCOMPANYING GOODS SUBJECT TO AN UNDERTAKING".
2. The name of the Company issuing the Commercial Invoice.
3. The Commercial Invoice number.
4. The date of issue of the Commercial Invoice.
5. The TARIC additional code under which the goods on the invoice are to be customs-cleared at the European Union frontier (as specified in the Regulation imposing the definitive countervailing duty).
6. The exact plain language description of the goods and:
 - technical specifications of the CPC as described in Annex I,
 - the company product code (CPC),
 - CN code,
 - quantity (to be given in units expressed in Mt),
7. The description of the terms of the sale, including:
 - price per unit,
 - the applicable payment terms,
 - the applicable delivery terms,
 - Total discounts and rebates.
8. Name of the Company acting as an importer to which the invoice is issued directly by the Company.
9. The name of the official of the Company that has issued the Commercial Invoice and the following signed declaration:

"I, the undersigned, certify that the sale for direct export to the European Union of the goods covered by this invoice is being made within the scope and under the terms of the Undertaking offered by [COMPANY], and accepted by the European Commission through Commission Decision 2019/XX/EU. I declare that the information provided on this invoice is complete and correct."

EXPORT UNDERTAKING CERTIFICATE

CARBIO must issue a separate Export Undertaking Certificate for each Commercial Invoice within the annual level. Export Undertaking Certificate issued for the purposes of the present Undertaking shall contain the following elements:

1. The name, address and telephone number of Cámara Argentina de Biocombustibles (CARBIO).
2. The name of the company mentioned in Article 1 issuing the Commercial Invoice.
3. The Commercial Invoice number.
4. The date of issue of the Commercial Invoice.
5. The TARIC additional code under which the goods on the invoice are to be customs cleared at the Community frontier.
6. The exact description of the goods, including:
 - the technical specification of the goods the company product code (CPC) (if applicable),
 - CN code,
7. The precise quantity in units exported expressed in M Tons.
8. The number and expiry date (four months after issuance) of the certificate.
9. The name of the official of CARBIO that has issued the certificate and the following signed declaration:

“I, the undersigned, certify that this certificate is given for direct exports to the European Union of the goods covered by the Commercial Invoice accompanying sales made subject to the undertaking and that the certificate is issued within the scope and under the terms of the undertaking offered by [COMPANY] and accepted by the European Commission through Commission Decision 2019/XX/EU. I declare that the information provided in this certificate is correct and that the quantity covered by this certificate is not exceeding the threshold of the undertaking.
10. Date.
11. The signature and seal of CARBIO.

INFORMATION NECESSARY FOR THE COMMERCIAL INVOICES ACCOMPANYING SALES MADE SUBJECT TO COUNTERVAILING DUTIES

The following elements shall be indicated in the Commercial Invoice accompanying the Company's sales to the European Union of goods which are subject to the countervailing duties:

1. The heading "COMMERCIAL INVOICE ACCOMPANYING GOODS SUBJECT TO COUNTERVAILING DUTIES".
2. The name of the Company issuing the Commercial Invoice.
3. The Commercial Invoice number.
4. The date of issue of the Commercial Invoice.
5. The TARIC additional code under which the goods on the invoice are to be customs-cleared at the European Union frontier.
6. The exact plain language description of the goods and:
 - technical specifications of the CPC as described in Annex I,
 - the company product code (CPC),
 - CN code,
 - quantity (to be given in units expressed in Mt).
7. The description of the terms of the sale, including:
 - price per unit,
 - the applicable payment terms,
 - the applicable delivery terms,
 - total discounts and rebates.
8. *The name and signature of the official of the Company that has issued the Commercial Invoice.*

ANNEX VII

SUPPLEMENTARY INFORMATION

1. Use of exchange rates

For the purpose of respecting the Minimum Import Prices and completing the information requested in Annexe II above, the monthly average exchange rates applicable are those of the calendar month prior to the month in which the transaction takes place.

The Company is requested to use exclusively the official exchange rates available through the European Central Bank. Those exchange rates may be obtained by consulting the following Internet address: <http://www.ecb.int/stats/eurofxref>

2. Incoterms

The following Incoterms must be used for reporting of delivery terms: for any mode of transport including multimodal:

EXW - named place, for ex-works delivery;

FCA - named place, for free carrier delivery

CPT - named place, for carriage paid delivery

CIP - named place, for carriage and insurance paid delivery

DAT - named place, for at terminal delivery

DAP - named place, for at place delivery

DDP - named place, for duty paid delivery

For Sea and inland waterway transport only:

FAS - named place, for free alongside ship delivery

FOB - named place, for free on board delivery

CFR - named place, for cost and freight delivery

CIF - named place, for cost, insurance and freight delivery

3. Country and currency codes (ISO norm 3166)

For country codes, please use ISO 3166-1-alpha-2:

http://www.iso.org/iso/country_codes/iso_3166_code_lists/country_names_and_code_elements.htm

For currency codes, please use ISO 4127:

http://www.iso.org/iso/home/standards/currency_codes.htm

ANNEX VIII

INFORMATION PROVIDED TO THE DATA SUBJECTS ON THE COLLECTION AND PROCESSING OF PERSONAL DATA

The Commission will only collect and process the personal data of the Data Subjects as defined in Article 3 of Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data to the extent to which it is necessary to perform its monitoring tasks.

The personal data collected shall consist of the following elements: Last name, First name, Gender, Title, Business phone number – fixed line, Business phone number – mobile, Business fax number and Business e-mail address.

The data collected in the framework of the monitoring of the undertaking is not accessible by anyone outside the Commission. Inside the Commission the data can be accessed by designated Commission officials by using a password and User ID.

The Data Subject(s) has (have) no direct access to the information stored, if he/she wishes to modify or delete the data stored she/he shall send a message to the following e-mail address: [**TRADE-UT-HELPDESK@ec.europa.eu**]. Within 30 days, the Data Subject shall receive a confirmation from the Commission services that the requested personal data have been altered as requested or a statement stating why the request could not be performed.

Should the Company wish to change the person who is in charge of the confidential reports as defined in Chapter 5 of the undertaking, the Company shall submit such request in writing by sending a message to the following e-mail address: [**TRADE-UT-HELPDESK@ec.europa.eu**] to which it shall attach a copy of this annex signed by the new person in charge of the confidential report.

The personal data submitted by the Company or the Data Subject(s) shall be stored by the Commission as long as the measures are in force or for a retention period necessary for the purpose of Court proceedings or WTO panels.

Any questions or request concerning the information and obligations set out in this Annex shall be sent to the following e-mail address: [**TRADE-UT-HELPDESK@ec.europa.eu**].

Recourse: Complaints, in case of conflict, can be addressed to the European Data Protection Supervisor: <http://www.edps.europa.eu/EDPSWEB/>

THIS ANNEX SHALL BE SIGNED BY ALL PERSONS WHOSE PERSONAL DATA APPEAR ON THE UNDERTAKING OR WHOSE PERSONAL DATA WILL BE STORED IN RELATION TO THE MONITORING OF THE UNDERTAKING, INCLUDING THEIR LEGAL REPRESENTATIVE.

ANNEX IX

ANNUAL LEVEL

[LIMITED]

ANNEX X

LIST OF COMPANIES SUBMITTING TO THE EUROPEAN COMMISSION A VOLUNTARY
UNDERTAKING OFFER

ACEITERA GENERAL DEHEZA S.A.

BUNGE ARGENTINA S.A.

LDC ARGENTINA S.A.

MOLINOS AGRO S.A.

OLEAGINOSA MORENO HERMANOS S.A.C.I.F. Y A

VICENTIN S.A.I.C.

CARGILL S.A.C.I.

COFCO INTERNATIONAL ARGENTINA S.A.

ANNEX XI

**LIST OF RELATED PARTIES IN THE EUROPEAN UNION AND WORLDWIDE INVOLVED IN
THE RESALE OF THE PRODUCT CONCERNED**

[LIMITED]