REGULATION (EEC) No 232/73 OF THE COUNCIL

of 31 January 1973

on the implementation of Article 47 of the Act concerning the Conditions of Accession and the Adjustments to the Treaties, concerning the system of trade applicable to the goods covered by Regulation (EEC) No 1059/69

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to the Treaty concerning the Accession of new Member States to the European Economic Community and the European Atomic Energy Community signed at Brussels on 22 January 1972 (1), and in particular Article 47 (5) of the Act annexed thereto;

Having regard to the proposal from the Commission;

Whereas Article 47 of the Act of Accession establishes the rules governing the goods covered by Council Regulation (EEC) No 1059/69 of 28 May 1969 determining the system of trade applicable to certain goods processed from agricultural products (2); whereas these rules concern in particular the determination of the charge applicable when the goods in question are imported, which charge, according to Article 5 of that Regulation, is composed of an *ad valorem* duty constituting the fixed component, and of a variable component;

Whereas it is necessary to determine the rate of the customs duty constituting the fixed component applicable by each of the new Member States; whereas the duties applied on 1 January 1972 by Denmark and the United Kingdom on imports of the goods in question were designed exclusively to ensure protection of the industry manufacturing those goods; whereas, on the other hand, the rate of the fixed component applicable to imports into Ireland must be determined, according to Article 47 (2) of the Act of Accession, by separating it out from the protection applied by that State on 1 January 1972;

Whereas, according to Article 47 (3) of the Act of Accession, the new Member States shall, for the goods covered by Regulation (EEC) No 1059/69, apply in full the Common Customs Tariff nomenclature by 1 February 1973 at the latest; whereas this obligation involves the application of only one fixed component for each of the specifications of the Common Customs Tariff in the trade of the new Member States with the Community as originally constituted and with third countries;

Whereas, however, on 1 January 1972 the new Member States applied preferential treatment in favour of certain countries based on a nomenclature not corresponding to the Common Customs Tariff nomenclature; whereas, with regard to these cases, the rate of customs duty applied on that date is taken into consideration in determining the basic rate of the fixed component;

Whereas the variable component applicable when the goods in question are imported into the new Member States from third countries is, according to Article 47 (1) of the Act of Accession, reduced or increased, as the case may be, by a compensatory amount under the conditions laid down in Article 55 (1) (b) of the same Act; whereas, in trade between the Community as originally constituted and the new Member States and in trade between the new Member States, a compensatory amount determined on the base of the compensatory amounts referred to in Article 55 (1) (a) of the said Act is applied to the same goods;

Whereas, pursuant to Article 6 of Regulation (EEC) 1059/69, the Commission fixes for each at quarterly intervals, and for all goods, the amount of the variable component applicable on imports into the Community from third countries; whereas the same procedure applies with the same periodicity to fixing the compensatory amounts applicable on imports;

Whereas, however, the charge to be applied by a Member State to imports from third countries and the charge to be applied by this Member State to imports from another Member State are composed of a fixed component and, as the case may be, of a variable component or a compensatory amount; whereas the difference between these two charges remains constant if each of them are reduced by the same amount; whereas, however, this reduction cannot exceed the amount of the basic fixed component without affecting the compensatory amount; whereas, therefore, the provisions of Articles 33 and 55 paragraphs 5 and 6 of the Act of Accession are complied with where the charge to be applied by a Member State to imports from another Member State does not exceed the charge to be applied by the

(1) OJ No L 73, 27. 3. 1972, p. 5.
(2) OJ No L 141, 12. 6. 1969, p. 1.

first Member State to imports from third countries, reduced by the difference between the fixed component applicable to imports from the said countries and the fixed component applicable to imports from the other Member State;

Whereas it is necessary to determine, with a view to the application of the provisions of Article 8 of Regulation (EEC) No 1059/69, the conditions under which the new Member States must introduce the maximum duties provided for in the Common Customs Tariff;

HAS ADOPTED THIS REGULATION:

Article 1

1. For any of the headings and subheadings in the Common Customs Tariff concerning goods covered by Regulation (EEC) No 1059/69, the basic rate of the customs duty constituting the fixed component in the charge applicable on importation of these goods into each of the new Member States from the Community as originally constituted and, without prejudice to the provisions of paragraphs 2, second and third subparagraphs, 4, second subparagraph under (b), and 5 (b), from third countries, shall be that given in Annex I to this Regulation.

However, as far as concerns the goods mentioned in Annex II imported into Ireland, the basic rate referred to above is reduced to the rates mentioned in this Annex.

2. The basic rate of the customs duty constituting the fixed component in the charge applicable on imports:

(a) into Denmark from the United Kingdom,

(b) into the United Kingdom from Denmark,

shall be the rate of the customs duty applicable to these countries on 1 January 1972, or the rate mentioned in paragraph 1, first subparagraph, if the latter is lower than the first-mentioned rate.

The basic rate of the customs duty constituting the fixed component in the charge applicable on imports into Denmark or into the United Kingdom from Iceland, Austria, Portugal, Sweden and Switzerland, pursuant to the Agreements with these countries signed on 22 July 1972 and to the Interim Agreement with Austria of 22 July 1972 [1] shall be the rate provided for by these Agreements, or the rate mentioned in paragraph 1, first subparagraph, if the latter is lower than the first-mentioned rate.

The basic rate of the customs duty constituting the fixed component in the charge applicable on imports into Denmark or the United Kingdom from Finland and Norway shall be the rate of the customs duty applicable to these countries on 1 January 1972, or the rate mentioned in paragraph 1, first subparagraph, if the latter is lower than the first-mentioned rate.

3. The basic rate of the customs duty constituting the fixed component in the charge applicable on imports into Denmark or the United Kingdom from Ireland shall be the rate mentioned in paragraph 1, first subparagraph.

4. The basic rate of the customs duty constituting the fixed component in the charge applicable on imports into Ireland from Denmark shall be the rate mentioned in paragraph 1.

The basic rate of the customs duty constituting the fixed component in the charge applicable on imports into Ireland from:

(a) the United Kingdom,

(b) the countries of the Commonwealth Preference Area,

shall be the rate mentioned in Annex III.

5. The basic rate of the customs duty constituting the fixed component in the charge applicable on imports into the United Kingdom from:

(a) Ireland,

(b) the countries of the Commonwealth Preference Area,

shall be the rate of the customs duty applicable to these countries on 1 January 1972, or the rate mentioned in paragraph 1, first subparagraph, if the latter is lower than the first-mentioned rate.

Article 2

1. For each of the headings and subheadings in the Common Customs Tariff concerning goods covered by Regulation (EEC) No 1059/69 and for each quarter of the calendar year, the Commission shall determine:

(a) — the compensatory amount applicable to imports into the Community as originally constituted from each of the new Member States;

[1] OJ No L 223, 29. 9. 1972, p. 1.

— the compensatory amount applicable to imports into each of the new Member States from each of the other new Member States and, where appropriate, from the Community as originally constituted;

(b) the amount of the variable component, as referred to in Article 47 (1), second subparagraph of the Act of Accession, applicable on imports from third countries into each of the new Member States.

2. Each of the compensatory amounts referred to in paragraph 1 (a) shall be equal to the sum of the compensatory amounts applicable, during the quarter of the calendar year concerned, to the quantities of the different primary products which, pursuant to the provisions of Regulation (EEC) No 1060/69, are considered as having been used in the manufacture of the goods to which this compensatory amount applies.

Article 3

1. The total amount of the fixed component and the compensatory amount applied by a Member State to imports from another Member State shall not exceed the total amount of the charge which the importing Member State can impose on the same goods imported from third countries, reduced by the difference between the fixed component applicable to the said countries and the fixed component applicable to such other Member State.

2. For products in respect of which the Common Customs Tariff provides for a maximum charge, each new Member State shall apply to third countries a maximum charge composed of:

(a) insofar as the fixed *ad valorem* or specific part of the maximum charge is concerned, the fixed component determined under Article 1 aligned to the level of the common maximum in accordance with the conditions laid down in Article 39 (1) of the Act of Accession;

(b) insofar as the variable part of the maximum charge is concerned where applicable, the additional duty provided for in Article 8 (2) of Regulation (EEC) No 1059/69 reduced by the compensatory amount corresponding to the quantity of sugar or flour to which the additional duty applies.

3. For the purpose of applying the provisions of Article 8 (1) of Regulation (EEC) No 1059/69 to goods imported from third countries into each of the new Member States, the Commission shall determine the following on a quarterly basis:

(a) the amounts of the additional duties;

(b) the price difference referred to in Article 8 (2) (a).

Article 4

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

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

Done at Brussels, 31 January 1973.

For the Council

The President

A. LAVENS

ANNEX I

Rate of the fixed components referred to in Article 1 (1) first subparagraph

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
17.04	Sugar confectionery, not containing cocoa:			
	B. Chewing-gum containing by weight of sucrose (including invert sugar expressed as sucrose):			
	I. Less than 60 %	15 %	£ 0·2375/cwt + 10 %	25 %
	II. 60 % or more	15 %	£ 0·2375/cwt + 10 %	25 %
	C. White chocolate	15 %	£ 0·2375/cwt + 10 %	67 %
	D. Other:			
	I. Containing no milkfats or containing less than 1·5 % by weight of such fats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	15 %	£ 0·2375/cwt + 10 %	67 %
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):			
	1. 5 % or more but less than 30 %	15 %	£ 0·2375/cwt + 10 %	67 %
	2. 30 % or more but less than 40 %	15 %	£ 0·2375/cwt + 10 %	67 %
	3. 40 % or more but less than 50 %:			
	aa) containing no starch	15 %	£ 0·2375/cwt + 10 %	67 %
	bb) Other	15 %	£ 0·2375/cwt + 10 %	67 %
	4. 50 % or more but less than 60 %	15 %	£ 0·2375/cwt + 10 %	67 %
	5. 60 % or more but less than 70 %	15 %	£ 0·2375/cwt + 10 %	67 %
	6. 70 % or more but less than 80 %	15 %	£ 0·2375/cwt + 10 %	67 %
	7. 80 % or more but less than 90 %	15 %	£ 0·2375/cwt + 10 %	67 %
	8. 90 % or more	15 %	£ 0·2375/cwt + 10 %	67 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
17.04 *(cont'd)*	D. II. Other:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	15 %	£ 0·2375/cwt + 10 %	67 %
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):			
	1. 5 % or more but less than 30 %	15 %	£ 0·2375/cwt + 10 %	67 %
	2. 30 % or more but less than 50 %	15 %	£ 0·2375/cwt + 10 %	67 %
	3. 50 % or more but less than 70 %	15 %	£ 0·2375/cwt + 10 %	67 %
	4. 70 % or more	15 %	£ 0·2375/cwt + 10 %	67 %
18.06	Chocolate and other food preparations containing cocoa:			
	A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:			
	I. Less than 65 %	15 %	£ 0·2500/cwt	118 %
	II. 65 % or more but less than 80 %	15 %	£ 0·2500/cwt	118 %
	III. 80 % or more	15 %	£ 0·2500/cwt	118 %
	B. Ice-cream (not including ice-cream powder) and other ices:			
	I. Containing no milkfats or containing less than 3 % by weight of such fats	14 %	£ 0·2000/cwt + 10 %	76 %
	II. Containing by weight of milkfats:			
	a) 3 % or more but less than 7 %	14 %	£ 0·2000/cwt + 5 %	76 %
	b) 7 % or more	14 %	£ 0·2000/cwt + 5 %	76 %
	C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:			
	I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	15 %	£ 0·2000/cwt	76 %
	II. Other:			
	a) Containing no milkfats or containing less than 1·5 % of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Less than 50 %	15 %	£ 0·2000/cwt	76 %
	2. 50 % or more	15 %	£ 0·2000/cwt	76 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
18.06 *(cont'd)*	C. II. b) Containing by weight of milkfats:			
	1. 1·5 % or more but less than 3 %	15 %	£ 0·2000/cwt	76 %
	2. 3 % or more but less than 4·5 %	15 %	£ 0·2000/cwt	76 %
	3. 4·5 % or more but less than 6 %	15 %	£ 0·2000/cwt	76 %
	4. 6 % or more	15 %	£ 0·2000/cwt	76 %
	D. Other:			
	I. Containing no milkfats or containing less than 1·5 % by weight of such fats:			
	a) In immediate packings of a net capacity of 500 g or less	15 %	£ 0·2000/cwt	76 %
	b) Other	15 %	£ 0·2000/cwt	76 %
	II. Containing by weight of milkfats:			
	a) 1·5 % or more but less than 6·5 %:			
	1. In immediate packings of a net capacity of 500 g or less	15 %	£ 0·2000/cwt	76 %
	2. Other	15 %	£ 0·2000/cwt	76 %
	b) More than 6·5 % but less than 26 %:			
	1. In immediate packings of a net capacity of 500 g or less	15 %	£ 0·2000/cwt	76 %
	2. Other:			
	aa) Chocolate milk crumb, containing more than 6·5 % but less than 11 % by weight of milkfats, more than 6·5 % but less than 15 % by weight of cocoa and more than 50 % but less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	15 %	£ 0·3000/cwt	76 %
	bb) Other	15 %	£ 0·2000/cwt	76 %
	c) 26 % or more:			
	1. In immediate packings of a net capacity of 500 g or less	15 %	£ 0·2000/cwt	76 %
	2. Other	15 %	£ 0·2000/cwt	76 %
19.01	Malt extracts:			
	A. With a dry-extract content of 90 % or more by weight	5 %	10 %	17·2 p/lb
	B. Other	5 %	10 %	17·2 p/lb

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:			
	A. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	7 %	10 %	17·3 p/lb
	B. Other:			
	I. Containing no milkfats or containing less than 1·5 % by weight of such fats:			
	a) Containing less than 14 % by weight of starch:			
	1. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	9 %	10 %	74 %
	2. Containing by weight of sucrose (including invert sugar expressed as sucrose):			
	aa) 5 % or more but less than 60 %	9 %	10 %	74 %
	bb) 60 % or more	9 %	10 %	74 %
	b) Containing 14 % or more but less than 32 % by weight of starch:			
	1. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	9 %	10 %	74 %
	2. Other	9 %	10 %	74 %
	c) Containing 32 % or more but less than 45 % by weight of starch:			
	1. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	9 %	10 %	74 %
	2. Other	9 %	10 %	74 %
	d) Containing 45 % or more but less than 65 % by weight of starch:			
	1. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	9 %	10 %	74 %
	2. Other	9 %	10 %	74 %
	e) Containing 65 % or more but less than 80 % by weight of starch:			
	1. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	9 %	10 %	74 %
	2. Other	9 %	10 %	74 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
19.02 *(cont'd)*	B. I. f) Containing 80 % or more but less than 80 % by weight of starch:			
	1. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	9 %	10 %	74 %
	2. Other	9 %	10 %	74 %
	g) Containing 85 % or more by weight of starch	9 %	10 %	74 %
	II. Containing by weight of milkfats:			
	a) 1·5 % or more but less than 5 %	5 %	10 %	74 %
	b) 5 % or more	5 %	10 %	74 %
19.03	Macaroni, spaghetti and similar products:			
	A. Containing eggs	15 %	10 %	56 %
	B. Other:			
	I. Containing no common wheat flour or meal	15 %	10 %	56 %
	II. Not specified	15 %	10 %	56 %
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	10 %	exemption	3 %
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):			
	A. Obtained from maize	5 %	10 %	3·5 %
	B. Obtained from rice	5 %	10 %	3·5 %
	C. Other	5 %	10 %	48·5 %
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	exemption	10 %	21 %
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:			
	A. Crispbread	exemption	10 %	30 %
	B. Matzos	exemption	10 %	exemption
	C. Gluten bread for diabetics	exemption	10 %	14 %
	D. Other, containing by weight of starch:			
	I. Less than 50 %	exemption	10 %	48 %
	II. 50 % or more	exemption	10 %	48 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:			
	A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):			
	I. Less than 30 %	13 %	10 %	30 %
	II. 30 % or more but less than 50 %	13 %	10 %	30 %
	III. 50 % or more	13 %	10 %	30 %
	B. Other:			
	I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):			
	a) Less than 70 %	15 %	10 %	46 %
	b) 70 % or more	15 %	10 %	46 %
	II. Containing 5 % or more but less than 32 % by weight of starch:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	15 %	10 %	46 %
	b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	III. Containing 32 % or more but less than 50 % by weight of starch:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
19.08 *(cont'd)*	B. III. b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	IV. Containing 50 % or more but less than 65 % by weight of starch:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no milkfats or containing less than 1·5 % by weight of such fats	15 %	10 %	46 %
	2. Other	9 %	10 %	46 %
	V. Containing 65 % or more by weight of starch:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	exemption	10 %	46 %
	b) Other	15 %	10 %	46 %
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:			
	A. Roasted chicory and other roasted coffee substitutes:			
	II. Other	5 %	10 %	exemption
	B. Extracts, essences and concentrates of the products described under subheading A:			
	II. Other	5 %	10 %	exemption
21.06	Natural yeasts (active or inactive); prepared baking powders:			
	A. Active natural yeasts:			
	II. Bakers' yeast:			
	a) Dried	30 %	£ 0·3936/ 100 kg	£ 1·44/cwt
	b) Other	30 %	£ 0·3936/ 100 kg	£ 1·44/cwt

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
21.07	Food preparations not elsewhere specified or included:			
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared:			
	I. Maize	2 %	5 %	40 %
	II. Rice	2 %	10 %	40 %
	III. Other	2 %	10 %	40 %
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked, the foregoing preparations, stuffed; whether or not cooked:			
	I. Not stuffed, cooked	3 %	10 %	60 %
	II. Stuffed:			
	a) Cooked	3 %	6·4 %	60 %
	b) Other	3 %	10 %	60 %
	C. Ice-cream (not including ice-cream powder) and other ices:			
	I. Containing no milkfats or containing less than 3 % by weight of such fats	1 %	10 %	2 %
	II. Containing by weight of milkfats:			
	a) 3 % or more but less than 7 %	1 %	10 %	2 %
	b) 7 % or more	1 %	10 %	2 %
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:			
	I. Prepared yoghourt:			
	a) In powder form, containing by weight of milkfats:			
	1. Less than 1·5 %	1 %	10 %	35 %
	2. 1·5 % or more	1 %	10 %	35 %
	b) Other, containing by weight of milkfats:			
	1. Less than 1·5 %	1 %	10 %	£ 0·8 p/lb
	2. 1·5 % or more but less than 4 %	1 %	10 %	£ 0·8 p/lb
	3. 4 % or more	1 %	10 %	£ 0·8 p/lb
	II. Other, containing by weight of milkfats:			
	a) Less than 1·5 % and containing by weight of milk proteins (nitrogen content × 6·58):			
	1. Less than 40 %	1 %	10 %	24 %
	2. 40 % or more but less than 55 %	1 %	10 %	24 %
	3. 55 % or more but less than 70 %	1 %	10 %	24 %
	4. 70 % or more	1 %	10 %	24 %
	b) 1·5 % or more	1 %	10 %	24 %
	E. Cheese fondues	exemption	10 %	exemption

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
21.07 *(cont'd)*	F. Other:			
	I. Containing no milkfats or containing less than 1·5 % by weight of such fats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more but less than 45 %	5 %	9 %	45 %
	cc) 45 % or more	20 %	9 %	45 %
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more but less than 45 %	5 %	9 %	45 %
	cc) 45 % or more	5 %	9 %	45 %
	c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose:			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more but less than 45 %	5 %	9 %	45 %
	cc) 45 % or more	5 %	9 %	45 %
	d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more	5 %	9 %	45 %
	e) Containing 50 % or more, but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose:			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
21.07 *(cont'd)*	F. I. f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %
	II. Containing 1·5 % or more but less than 6 % by weight of milkfats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more but less than 45 %	5 %	9 %	45 %
	cc) 45 % or more	5 %	9 %	45 %
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more	5 %	9 %	45 %
	c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more	5 %	9 %	45 %
	d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose)			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
21.07 *(cont'd)*	F. III. Containing 6 % or more but less than 12 % by weight of milkfats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Containing by weight of starch:			
	aa) 5 % or more but less than 32 %	5 %	9 %	45 %
	bb) 32 % or more	5 %	9 %	45 %
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %
	IV. Containing 12 % or more but less than 18 % by weight of milkfats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
21.07 *(cont'd)*	F. V. Containing 18 % or more but less than 26 % by weight of milkfats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %
	VI. Containing 26 % or more but less than 45 % by weight of milkfats:			
	a) Containing no sucrose, or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %
	VII. Containing 45 % or more but less than 65 % by weight of milkfats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5 % by weight of starch	5 %	9 %	45 %
	2. Other	5 %	9 %	45 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
21.07 *(cont'd)*	F. VIII. Containing 65 % or more but less than 85 % by weight of milkfats:			
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	5 %	9 %	45 %
	b) Other	5 %	9 %	45 %
	IX. Containing 85 % or more by weight of milkfats	5 %	9 %	45 %
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:			
	B. Other, containing by weight of milkfats:			
	I. Less than 0·2 %	17 %	10 %	7·43 p/gallon
	II. 0·2 % or more but less than 2 %	17 %	10 %	7·43 p/gallon
	III. 2 % or more	17 %	10 %	7·43 p/gallon
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivates:			
	C. Polyhydric alcohols:			
	II. Mannitol	exemption	23 %	exemption
	III. Sorbitol:			
	a) in aqueous solution:			
	1. Containing 2 % or less by weight of mannitol, calculated on the sorbitol content	exemption	23 %	exemption
	2. Other	exemption	23 %	exemption
	b) Other:			
	1. Containing 2 % or less by weight of mannitol, calculated on the sorbitol content	exemption	23 %	exemption
	2. Other	exemption	23 %	exemption
35.05	Dextrins and dextrin glues; soluble or roasted starches, starch glues:			
	A. Dextrins; soluble or roasted starches	6·9 %	10 %	2 %
	B. Glues made from dextrin or from starch, containing by weight of those materials:			
	I. Less than 25 %	6·9 %	10 %	2 %
	II. 25 % or more but less than 55 %	6·9 %	10 %	2 %
	III. 55 % or more but less than 80 %	6·9 %	10 %	2 %
	IV. 80 % or more	6·9 %	10 %	2 %

CCT heading No	Description	Rate of fixed component		
		Denmark	UK	Ireland
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:			
	A. Prepared glazing and prepared dressings:			
	I. With a basis of amylaceous substances, containing by weight of those substances:			
	a) Less than 55 %	6 %	8 %	exemption
	b) 55 % or more but less than 70 %	6 %	8 %	exemption
	c) 70 % or more but less than 83 %	6 %	8 %	exemption
	d) 83 % or more	6 %	8 %	exemption

ANNEX II

Goods to which the fixed component referred to in the first subparagraph of Article 1 (1) is applicable according to the specifications of the Common Customs Tariff to be set out by Ireland in an Annex to its Customs Tariff under the Common Customs Tariff heading and subheadings

CCT heading No	Description	Rate of fixed component
19.02	Preparations of flour, meal, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
ex B	Other:	
	— Products other than those containing malt extract, egg powders and egg substitutes:	
	— Sweetened:	
	— Preparations of a kind used as infant food or for dietetic purposes:	
	— Containing dried or powdered milk	0·2 p/lb
	— Other	exemption
	— Unsweetened:	
	— Containing dried or powdered milk:	
	— Preparations (mixtures) containing wheat flour for the production of cakes and bread	0·2 p/lb
	— Other	0·2 p/lb
	— Custard powders, ice cream powders	1·54 p/lb
	— Other, not containing wheat or any product of wheat or prepared mainly from almonds	exemption
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):	
ex C	Other:	
	— Made from or containing wheat or any product of wheat:	
	— Of a kind principally used as infant food or for dietetic purposes:	
	— Sweetened	6·7 %
	— Unsweetened	exemption
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
ex B	Other:	
	— Unsweetened:	
	— Biscuits and rusks, not containing cocoa	1·12 p/lb
	— Other:	
	— Not containing cocoa and not made from or containing wheat or any product of wheat	exemption

CCT heading No	Description	Rate of fixed component
21.07	Food preparations not elsewhere specified or included:	
ex D II	Other:	
	— Unsweetened	0·9 p/lb
ex F	Other:	
	— Preparations containing dried milk (other than sweetened preparations in powder form)	0·09 p/lb
	— Unsweetened ice cream powders	1·2 p/lb
	— Additives consisting of a mixture of one or more chemicals with one or more food stuffs for use as improvers and not for their nutritional or flavouring properties	exemption
	— Preparations other than those above, excluding:	
	— Non alcoholic beverages, intended for consumption in deluted form, which are made from or contain the juice of blackcurrants or any extract or essence of blackcurrants	
	— Unsweetened preparations consisting of fixed vegetable oils or fats worked by emulsification	
	— Sweetened powders and jellies	
	— Parts of plants put up for use as vegetables, not falling under any other heading	
	— Sweetened	exemption
	— Other:	
	— Not made from or containing wheat or any product of wheat	exemption

ANNEX III

Basic rate of fixed component referred to in the second subparagraph of Article 1 (2) according to the specifications of the Common Customs Tariff or, as appropriate to be set out by Ireland in an Annex to its Customs Tariff under the headings and subheadings of the Common Customs Tariff

CCT heading No	Description	Rate of fixed component applicable to imports from		
		United Kingdom	Canada	Other countries of the Commonwealth preference area
1	2	3	4	5
17.04	Sugar confectionery, not containing cocoa:			
B	Chewing gum	8·3 %	8·3 %	16·6 %
C	White chocolate	33·5 %	33·5 %	50·2 %
D	Other	33·5 %	33·5 %	50·2 %
18.06	Chocolate and other food preparations containing cocoa:			
A	Cocoa powder, not otherwise sweetened than by addition of sucrose	78·6 %	78·6 %	78·6 %
B	Ice-cream	50·6 %	50·6 %	50·6 %
C	Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products	50·6 %	50·6 %	50·6 %
D	Other	50·6 %	50·6 %	50·6 %
19.01	Malt extracts	3·4 p/lb	11·4 p/lb	
19.02	Preparations of flour, meal, starch or malt extracts, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:			
	— Containing malt extract:			
	— Preparations (mixtures) containing wheat flour for the production of cakes and bread	11·5 p/lb	11·5 p/lb	
	— Other	3·4 p/lb	11·5 p/lb	
	— Egg powders and egg substitutes, other than those preparations (mixtures) containing wheat flour for the production of cakes and bread	5·2 p/lb		
	— Preparations other than those mentioned above:			
	— Sweetened:			
	— Preparations of a kind used as infant food or for dietetic purposes, containing dried or powdered milk	0·06 p/lb		
	— Other:			
	— Preparations (mixtures) containing wheat flour for the production of cakes and bread	13 %	13 %	26 %
	— Other	3·9 %	13 %	26 %

CCT heading No	Description	Rate of fixed component applicable to imports from		
		United Kingdom	Canada	Other countries of the Commonwealth preference area
1	2	3	4	5
19.02 *(cont'd)*	— Unsweetened:			
	— Containing dried or powdered milk other than preparations (mixtures) containing wheat flour for the production of cakes and bread	0·6 p/lb		
	— Custard powders; ice cream powders	0·34 p/lb	1·15 p/lb	1·15 p/lb
	— Preparations consisting mainly of almonds:			
	— Preparations (mixtures) containing wheat flour for the production of cakes and bread	22·8 %	22·8 %	22·8 %
	— Other:	7 %	22·8 %	22·8 %
	— Made from or containing wheat or any product of wheat	36·6 %	36·6 %	55 %
	— Other	exemption	exemption	exemption
19.03	Macaroni, spaghetti and similar products	11·2 %	37·3 %	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	0·9 %		
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn-flakes and similar products):			
A	Obtained from maize	0·87 %		
B	Obtained from rice	0·87 %		
C	Other:			
	— Made from or containing wheat or any product of wheat:			
	— Of a kind primarily used as infant food or for dietetic purposes:			
	— Sweetened	0·17 p/lb	0·7 p/lb	0·7 p/lb
	— Unsweetened	8·7 %	29 %	
	— Other:			
	— Sweetened	0·17 p/lb	0·7 p/lb	0·7 p/lb
	— Unsweetened	exemption	exemption	exemption
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:			
	— Wafers made from or containing wheat or any product of wheat	1·12 p/lb	1·12 p/lb	1·12 p/lb
	— Wafer paper, rice paper and other similar starches	3·6 p/cwt	12 p/cwt	12 p/cwt
	— Other:			
	— Made from or containing wheat or any product of wheat	4·2 %	14 %	
	— Other	exemption	exemption	exemption
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:			
A	Crispbread	20 %	20 %	20 %
C	Gluten bread for diabetics	9·3 %	9·3 %	14 %
D	Other	32 %	32 %	

CCT heading No	Description	Rate of fixed component applicable to imports from		
		United Kingdom	Canada	Other countries of the Commonwealth preference area
1	2	3	4	5
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:			
A	Gingerbread and the like:			
	— Containing cocoa	20 %	20 %	20 %
	— Other	1·8 p/lb	1·8 p/lb	3·6 p/lb
B	Other:			
	— Sweetened			
	— Containing cocoa	7·4 p/lb	7·4 p/lb	7·4 p/lb
	— Not containing cocoa:			
	— Biscuits and rusks	1·2 p/lb	1·2 p/lb	4·1 p/lb
	— Other	1·8 p/lb	1·8 p/lb	3·6 p/lb
	— Unsweetened, not containing cocoa, (made from or) containing wheat or any product of wheat (other than biscuits and rusks)	30·6 %	30·6 %	40 %
21.06	Natural yeasts (active or inactive); prepared baking powders:			
A	Active natural yeasts:			
II	Bakers' yeast	£ 0·432/cwt		
21.07	Food preparations not elsewhere specified or included:			
A	Cereals in grain or ear form, pre-cooked or otherwise prepared	8 %	26·7 %	
B	Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked	12 %	40 %	
C	Ice-cream	1·3 %		
D	Prepared yoghurt; prepared milk, in powder form, of a kind used as infants' food or for dietetic or culinary purposes:			
I	Prepared yoghurt:			
a)	— In powdered form:			
	— Sweetened	11·6 %	11·6 %	24·3 %
	— Other	0·87 p/lb	0·87 p/lb	0·87 p/lb
b)	— Other:			
	— Sweetened	0·17 p/lb	0·8 p/lb	0·8 p/lb
II	Other:	0·9 p/lb	0·9 p/lb	0·9 p/lb

CCT heading No	Description	Rate of fixed component applicable to imports from		
		United Kingdom	Canada	Other countries of the Commonwealth preference area
1	2	3	4	5
21.07 *(cont'd)*				
F	Other:			
	— Non alcoholic beverages, intended for consumption in diluted form which are made from or contain the juice of blackcurrants or any extract or essence of blackcurrants	9 %	30 %	
	— Unsweetened ice-cream powders	0·27 p/lb	0·9 p/lb	0·9 p/lb
	— Unsweetened preparations consisting of fixed vegetable oils or fats worked by emulsification	8 %	26·7 %	40 %
	— Sweetened powders and jellies	15 %	15 %	30 %
	— Parts of plants put up for use as vegetables not falling under any other heading	8 %	26·7 %	40 %
	— Preparations other than those mentioned above or mentioned in Annex II under this heading:			
	— Unsweetened:			
	— Made from or containing wheat or any product of wheat	9 %	30 %	
	— Other	exemption	exemption	exemption
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	0·6 % (1)		

(1) 0·4 % for imports from Northern Ireland.