REGULATION (EEC) No 3506/73 OF THE COUNCIL

of 18 December 1973

establishing in respect of certain products falling within Chapters 1 to 24 of the Common Customs Tariff a scheme of generalized preferences in favour of developing countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof;

Having regard to Council Regulation (EEC) No 1059/69 [1] of 28 May 1969 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products, and in particular Article 12 thereof;

Having regard to the proposal from the Commission;

Having regard to the Opinion of the European Parliament;

Whereas, within the context of UNCTAD, the European Economic Community offered to grant tariff preferences on certain processed agricultural products of Chapters 1 to 24 of the Common Customs Tariff which originate in developing countries; whereas the preferential treatment proposed in that offer consists, in respect of certain goods which are subject to the trade arrangements laid down in Regulation (EEC) No 1059/69, of a reduction in the fixed component of the charge applicable to such goods by virtue of that Regulation, and, in respect of products which are subject to the single customs duty, of a reduction in such duty; whereas preferential imports of the products concerned could be effected without quantitative restrictions;

Whereas the offer made by the Community includes a clause stating that the Community drew up the offer on the assumption that all the main industrialized countries which are members of the OECD would participate in granting preferences and would make similar efforts in this direction; whereas, moreover, it is evident from the conclusions worked out in UNCTAD that this offer, while being of a temporary nature, does not constitute a binding commitment and, in particular, may be withdrawn wholly or in part at a later date; whereas this possibility may be adopted, *inter alia*, with a view to remedying any unfavourable situations which might arise in the associated countries following the implementation of the generalized preference scheme;

Whereas, moreover, the Conference of the Heads of State or of Government of the Member States and the States acceding to the European Communities held in Paris from 19 to 21 October 1972 invited the Community institutions and the Member States progressively to adopt an overall policy of development cooperation on a world-wide scale comprising in particular the improvement of generalized preferences with the aim of achieving a steady increase in imports of manufactures from the developing countries;

Whereas tariff preferences have been applied as from the second half of 1971 under the conditions set out above and whereas these preferences should continue to be applied throughout 1974;

Whereas, in accordance with Protocol No 23 to the Act of Accession [2], the generalized tariff preference scheme will be fully applicable in the new Member States from 1 January 1974;

Whereas, for certain products of Chapters 1 to 24 of the Common Customs Tariff, this scheme would, however, involve the application in the new Member States in 1974 of customs duties higher than or very close to those which will be applied by the new Member States to non-member countries in general on the basis of the provisions of the abovementioned act; whereas this situation would comply neither with the spirit nor with the very nature of the generalized preference scheme; whereas, in order to maintain an equivalent preferential margin for these products also, reduced customs duties should be applied to them, in accordance with detailed rules based on the principle of maintaining, in the new Member States, a preference proportional to that which exists between the duties of the Common Customs Tariff and the duties given in Annex A to this Regulation; whereas, with a view to granting the beneficiary developing countries the best possible treatment, in accordance with

[1] OJ No L 141, 12. 6. 1969, p. 1.

[2] OJ No L 73, 27. 3. 1972, p. 14.

the objectives of the preference scheme, the duties given in the abovementioned Annex A should also be applied wherever the duties calculated according to the abovementioned detailed rules prove to be higher than them;

Whereas it is expedient, therefore, that the Community should authorize the importation of the products referred to in Annex A, originating in the countries and territories listed in Annex C, subject to the customs duties given in respect of each of them, throughout 1974; whereas the benefit of such preferential terms should be reserved for products originating in the countries and territories under consideration, the concept of 'originating products' being determined in accordance with the procedure laid down in Article 14 of Council Regulation (EEC) No 802/26 [1] of 27 June 1968 on the common definition of the concept of the origin of goods;

Whereas measures should be provided for which will enable any serious disruption in any sector of the economic activity of the Community to be avoided; whereas, to this end, the Commission should be empowered to reintroduce partially or wholly the levying of customs duties in order that such disruption may be avoided;

Whereas the Commission must be able to have access to information concerning imports effected within the framework of generalized preferences; whereas, to this end, Member States shall inform the Commission every three months of imports actually effected, classified by origin,

HAS ADOPTED THIS REGULATION:

Article 1

1. From 1 January to 31 December 1974 Community imports of the products listed in Annex A shall benefit from the customs duties specified for each product.

On importation into Denmark, Ireland and the United Kingdom, there shall be applied to the abovementioned products the customs duties determined by multiplying, by a coefficient equal to the margin of preferences existing between the duties given in Annex A and the Common Customs Tariff duties applicable, the duties obtained by reducing the difference between the lowest duty applied on 1 January 1972 to the developing countries set out in Annex C and the Common Customs Tariff, by 20% in respect of the products mentioned in Annex B, and by 40% in respect of the other products given in Annex A.

However, the duties given in Annex A shall be applied where the duties resulting from the abovementioned calculation are higher than them.

2. The treatment provided for in paragraph 1 shall be enjoyed solely by products originating in the countries and territories listed in Annex C.

For the purposes of the application of this Regulation, the concept of originating products shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Article 2

When products benefiting from the treatment provided for in Article 1 are imported in the Community in such quantities or at such prices that Community producers of products similar to or in direct competition with them suffer or are likely to suffer from serious disadvantage, the levying of customs duties may be reintroduced in whole or in part on the products in question in respect of the countries or territories which are the cause of the disadvantage. Such measures may also be taken in the case of actual or potential serious disadvantage in a single region of the Community.

Article 3

1. The Commission may decide, by means of a Regulation, to reintroduce the levying of customs duties for a specified period, in order to ensure that Article 2 is applied.

2. In the event of such action being requested by a Member State, the Commission shall decide within a period of not more than ten working days after the request has been received and shall inform the Member States of this decision.

3. Any Member State may refer to the Council the measure taken by the Commission, within a period of not more than ten working days after it has been informed thereof. The fact that the matter is referred to the Council shall not cause the measure to be

[1] OJ No L 148, 28. 6. 1968, p. 1.

suspended. The Council shall meet immediately. It may, by acting on a qualified majority, amend or rescind the measure in question.

Article 4

Articles 2 and 3 shall not prejudice the implementation of the safeguard clauses adopted in pursuance of the common agricultural policy under Article 43 of the Treaty and of those adopted in pursuance of the common agricultural policy under Article 113 of the Treaty.

Article 5

Member States shall inform the Commission every three months of imports effected under this Regulation, classified by origin.

Article 6

This Regulation shall enter into force on 1 January 1974.

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

Done at Brussels, 18 December 1973.

For the Council

The President

I. NØRGAARD

ANNEX A

List of products falling within Chapters 1 to 24 originating in developing countries and territories to which the generalized tariff preferences will apply (a)

CCT heading No	Description	Rate of duty
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04 fresh, chilled or frozen:	
	A. Meat:	
	III. Of swine:	
	b) Other	Free
02.04	Other meat and edible meat offals, fresh, chilled or frozen:	
	ex B. Furred game, frozen	Free
	C. Other:	
	ex I. Frogs' legs	5 %
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead) chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:	
	A. IV. a) Prawns (*Pandalidae* sp. p.)	8 %
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:	
	B. Other	Free
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
	A. Bed feathers; down:	
	II. Other	Free
	B. Other	Free
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:	
	A. Fish, crustaceans and molluscs:	
	I. Fish of a length of 6 cm or less and shrimps and prawns, dried	Free

(a) Preferences are not to be granted in respect of the products, marked with an asterisk, originating in Romania.
Note: The terms expressed in the 'Rate of duty' column are explained under 'Abbreviations' on page 109.

CCT heading No	Description	Rate of duty
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared:	
	ex B. Other:	
	— Mushrooms, dried, dehydrated or evaporated	13 %
	— Horse-radish *(Cochlearia armoracia)*	10 %
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas, and mangosteens, fresh or dried, shelled or not:	
	ex E. Desicated coconut	Free
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not:	
	D. Pistachios	Free
	E. Pecans	Free
	F. Areca (or betel) and cola	Free
	ex G. Other (excluding hazel-nuts)	Free
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:	
	ex B. Other:	
	— Quinces	16 %
	— Fruit falling within heading No 08.01, excluding pineapples; grapefruit and pomelos, whortleberries, bilberries, blackberries	12 %
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
	C. Pawpaws	3 %
	ex D. Other:	
	— Quinces	8 %
	— Fruit falling within heading No 08.01, excluding pineapples, grapefruit and pomelos, whortleberries, bilberries, blackberries	6 %
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:	
	E. Pawpaws	Free
	ex G. Others:	
	— Tamarind (pods, pulp)	Free
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Free

CCT heading No	Description	Rate of duty
09.02	Tea:	
	A. In immediate packings of a net capacity not exceeding 3 kg	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:	
	A. Neither crushed nor ground:	
	III. Seeds of fennel, coriander, cumin, caraway and juniper:	
	b) Other:	
	2. Other	Free
11.03	Flours of the leguminous vegetables falling within heading No 07.05:	
	A. Of peas, beans or lentils	7 %
	B. Other	7 %
11.04	Flours of the fruits falling within any heading in Chapter 8:	
	A. Of bananas	10 %
	B. Other:	
	— Chestnuts	10 %
	— Not specified	7 %
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:	
	B. Liquorice roots	Free
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:	
	B. Locust bean seeds:	
	I. Not decorticated, crushed or ground	Free
	C. Apricot, peach and plum stones, and kernels thereof	Free
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins gum-resins and balsams:	
	A. Conifer resins	Free
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:	
	A. Vegetable saps and extracts:	
	III. Of quassia amara	Free
	IV. Of liquorice	Free
	V. Of pyrethrum and of the roots of plants containing rotenone	3 %

CCT heading No	Description	Rate of duty
13.03 *(cont'd)*	VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Free
	VIII. Other:	
	a) Medicinal	Free
	C. Agar-agar and other mucilages and thickeners, derived from vegetable products:	
	I. Agar-agar	Free
	II. Mucilages and thickeners extracted from locust beans or locust bean seeds	Free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):	
	A. Osier:	
	II. Other	Free
	B. Cereal straw, cleaned, bleached or dyed	Free
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:	
	A. Lard stearin and oleostearin:	
	II. Other	5 %
	B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	Free
	C. Other	7 %
15.04	Fats and oils, of fish and marine mammals, whether or not refined:	
	A. Fish-liver oil:	
	I. Of a vitamin A content not exceeding 2 500 international units per gramme	3 %
15.05	Wool grease and fatty substances derived therefrom (including lanolin):	
	A. Wool grease, crude	Free
	B. Other	4 %
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste)	Free
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	B. China-wood and oiticica oils; myrtle wax and Japan wax	1 %
	D. Other oils:	
	I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption:	
	a) Crude:	
	ex 3. Other, excluding linseed oil, palm kernel oil, ground-nut oil, sunflower seed oil and colza oil	2·5 %

CCT heading No	Description	Rate of duty
15.09	Degras	4%
15.10	Fatty acids; acid oils from refining; fatty alcohols:	
	A. Stearic acid	4%
	C. Other fatty acids; acid oils from refining	Free
15.11	Glycerol and glycerol lyes:	
	A. Crude glycerol and glycerol lyes	Free
	B. Other, including synthetic glycerol	3%
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:	
	A. In immediate packings of a net capacity of 1 kg or less	16%
	B. Other	12%
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	Free
15.15	Beeswax and other insect waxes, whether or not coloured:	
	B. Other	Free
15.16	Vegetables waxes, whether or not coloured:	
	B. Other	Free
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	B. Other:	
	I. Oil foots and dregs; soapstocks	Free
	II. Other	Free
16.02	Other prepared or preserved meat or meat offal:	
	A. Liver:	
	I. Goose or duck liver	14%
	B. Other:	
	II. Game or rabbit meat or offal:	
	— Game	12%
	— Rabbit	14%
	III. Other:	
	b) Other:	
	ex 1. Containing bovine meat or offal:	
	— Prepared or preserved bovine tongue	18%
	2. Not specified:	
	aa) Ovine meat or offal	18%
	bb) Other	18%

CCT heading No	Description	Rate of duty
16.03	Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:	
	B. More than 1 kg but less than 20 kg	3 %
	C. 1 kg or less	12 %
16.04	Prepared or preserved fish, including caviar and caviar substitutes:	
	A. Caviar and caviar substitutes:	
	I. Caviar (sturgeon roe)	15 %
	II. Other	24 %
	B. Salmonidae	8 %
	ex F. Bonito (*Sarda* sp. p.) and mackerel	21 %
	G. Other	14 %
16.05	Crustaceans and molluscs, prepared or preserved:	
	A. Crabs	10 %
	ex B. Other, excluding shrimps of the *Crangon* sp. p. type and snails	8 %
17.04	Sugar confectionery, not containing cocoa:	
	A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13 %
	B. Chewing gum	4 % + vc with a max. of 23 %
	C. White chocolate	6·5 % + vc with a max. of 27 % + ads
	D. Other	10 % + vc with a max. of 27 % + ads
18.06	Chocolate and other food preparations containing cocoa:	
	A. Cocoa powder, not otherwise sweetened than by the addition of sucrose	7 % + vc
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	5·5 % + vc
ex 19.04	Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches	7 % + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereals products (puffed rice, corn flakes and similar products)	4 % + vc
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	3·5 % + vc

CCT heading No	Description	Rate of duty
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:	
	A. Crispbread	4·5 % + vc with a max. of 24 % + adf
	B. Matzos	3 % + vc with a max. of 20 % + adf
	C. Gluten bread for diabetics	7% + vc
	D. Other	7% + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Gingerbread and the like	6·5 % + vc
20.01 (*)	Vegetables, and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:	
	ex B. Other, excluding gherkins, cucumbers, 'mixed pickles' and sweet peppers	18 %
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	E. Sauerkraut	16 %
	ex F. Capers	16 %
20.03	Fruit preserved by freezing, containing added sugar:	
	ex A. With a sugar content exceeding 13 % by weight:	
	— Fruit falling within heading No 08.01, excluding pineapples	16 % + (L)
	ex B. Other:	
	— Fruit falling within heading No 08.01, excluding pineapples	16 %
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized):	
	B. Other:	
	ex I. With a sugar content exceeding 13 % by weight:	
	— Fruit falling within heading No 08.01, excluding pineapples	15 % + (L)
	ex II. Other:	
	— Fruit falling within heading No 08.01, excluding pineapples	15 %
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:	
	B. Jams and marmalades of citrus fruit:	
	ex I. With a sugar content exceeding 30 % by weight, excluding orange jam and marmalade	19 % + (L)

CCT heading No	Description	Rate of duty
20.05 *(cont'd)*	ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marmalade	19 % + (L)
	ex III. Other, excluding orange jam and marmalade	19 %
	C. Other:	
	I. With a sugar content exceeding 30 % by weight:	
	ex b) Other:	
	— Of fruit falling within heading No 08.01, excluding pineapples	19 % + (L)
	ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight:	
	— Of fruit falling within heading No 08.01, excluding pineapples	19% + (L)
	ex III. Other:	
	— Of fruit falling within heading No 08.01, excluding pineapples	19 %
20.06	Fruit, otherwise prepared or preserved, whether or not containing added sugar or spirit:	
	A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity:	
	I. Of more than 1 kg	12 %
	II. Of 1 kg or less	14 %
	B. Other:	
	I. Containing added spirit:	
	a) Ginger	19 %
	b) Pineapples, in immediate packings of a net capacity:	
	1. Of more than 1 kg:	
	aa) With a sugar content exceeding 17 % by weight	19 % + (L)
	bb) Other	19 %
	2. Of 1 kg or less:	
	aa) With a sugar content exceeding 19 % by weight	19 % + (L)
	bb) Other	19 %
	c) Grapes:	
	1. With a sugar content exceeding 13 % by weight	25 % + (L)
	2. Other	25 %
	d) Peaches, pears and apricots, in immediate packings of a net capacity:	
	1. Of more than 1 kg:	
	aa) With a sugar content exceeding 13 % by weight	25 % + (L)
	bb) Other	25 %
	2. Of 1 kg or less:	
	aa) With a sugar content exceeding 15 % by weight	25 % + (L)
	bb) Other	25 %

CCT heading No	Description	Rate of duty
20.06 *(cont'd)*	e) Other fruits:	
	ex 1. With a sugar content exceeding 9% by weight, excluding cherries	25% + (L)
	ex 2. Other	25%
	f) Mixtures of fruit:	
	1. With a sugar content exceeding 9% by weight	25% + (L)
	2. Other	25%
	II. Not containing added spirit:	
	a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg:	
	2. Grapefruit segments	15% + (L)
	3. Mandarins	19% + (L)
	4. Grapes	18% + (L)
	ex 7. Other fruits:	
	— Fruit falling within heading No 08.01, excluding pineapples	13% + (L)
	— Tamarind (pods, pulp)	13% + (L)
	b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:	
	2. Grapefruit segments	16% + (L)
	3. Mandarins	20% + (L)
	4. Grapes	19% + (L)
	ex 7. Other fruits:	
	— Fruit falling within heading No 08.01, excluding pineapples	15% + (L)
	c) Not containing added sugar, in immediate packings of a net capacity:	
	1. Of 4·5 kg or more	
	ex cc) Other fruits	
	— Fruits falling within heading No 08.01, excluding pineapples	14%
	ex 2. Of less than 4·5 kg	
	— Fruit falling within heading No 08.01, excluding pineapples	14%
20.07 (*)	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:	
	A. Of a specific gravity exceeding 1·33 at 15 °C:	
	III. Other:	
	ex a) Of a value exceeding 30 u.a. per 100 kg net weight:	
	— Fruits falling within heading No 08.01, excluding pineapples	25%
	b) Of a value not exceeding 30 u.a. per 100 kg net weight:	
	ex 1. With an added sugar content exceeding 30% by weight:	
	— Fruits falling within heading No 08.01, excluding pineapples	25% + (L)
	ex 2. Other:	
	— Fruits falling within heading No 08.01, excluding pineapples	25%

CCT heading No	Description	Rate of duty
20.07 *(cont'd)*	B. Of a specific gravity of 1·33 or less at 15 °C:	
	II. Other:	
	a) Of a value exceeding 30 u.a. per 100 kg net weight:	
	2. Grapefruit juice	12 %
	ex 3. Other citrus fruit juices:	
	aa) Containing added sugar	14 %
	bb) Other	15 %
	ex 6. Other fruit and vegetable juices, excluding apricot and peach juice:	
	aa) Containing added sugar	17 %
	bb) Other	18 %
	7. Mixtures:	
	ex bb) Other, excluding mixtures containing either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice:	
	11. Containing added sugar	17 %
	22. Other	18 %
	b) Of a value of 30 u.a. or less per 100 kg net weight:	
	2. Grapefruit juice:	
	aa) With an added sugar content exceeding 30% by weight	12 % + (L)
	bb) Other	12 %
	4. Other citrus fruit juices:	
	aa) With an added sugar content exceeding 30% by weight	14 % + (L)
	bb) With an added sugar content of 30% or less by weight	14 %
	cc) Not containing added sugar	15 %
	7. Other fruit and vegetable juices:	
	ex aa) With an added sugar content exceeding 30% by weight, excluding apricots and peaches	17 % + (L)
	ex bb) With an added sugar content of 30% or less by weight, excluding apricots and peaches	17 %
	ex cc) Not containing added sugar, excluding apricots and peaches	18 %
	8. Mixtures:	
	ex bb) Other, excluding mixtures containing, either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice:	
	11. With an added sugar content exceeding 30% by weight	17 % + (L)

CCT heading No	Description	Rate of duty
20.07 *(cont'd)*	22. With an added sugar content of 30% or less by weight	17%
	33. Not containing added sugar	18%
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:	
	A. Roasted chicory and other roasted coffee substitutes:	
	II. Other	4% + vc
	B. Extracts, essences and concentrates of the products described under subheading A:	
	II. Other	8% + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:	
	ex A. Essences or concentrates of coffee	11%
	B. Extracts, essences or concentrates of tea or maté; preparations with a basis of those extracts, essences or concentrates	6%
21.03	Mustard flour and prepared mustard:	
	A. Mustard flour, in immediate packings of a net capacity:	
	I. Of 1 kg or less	4%
	II. Of more than 1 kg	Free
	B. Prepared mustard	13%
21.04	Sauces; mixed condiments and mixed seasonings:	
	ex B. Other, excluding sauces with a vegetable oil basis ...	11%
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:	
	A. Soups and broths, in liquid, solid or powder form	14%
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Active natural yeasts:	
	I. Culture yeast	10%
	II. Bakers' yeast:	
	a) Dried	7% + vc
	b) Other	7% + vc
	III. Other	14%
	B. Inactive natural yeasts:	
	I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	8%
	II. Other	5%
	C. Prepared baking powders	6%
21.07	Food preparations not elsewhere specified or included:	
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared	6·5% + vc

CCT heading No	Description	Rate of duty
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):	
	ex 1. Containing no starch or less than 5% by weight of starch	
	— Palm tree cores	12 %
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Spa waters, natural or artificial; aerated waters	Free
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:	
	A. Not containing milk or milkfats	8 %
22.03	Beer made from malt	19 %
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:	
	B. Flours and meals of fish, crustaceans or molluscs	Free
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:	
	B. Of leguminous vegetables	6 %
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:	
	B. Other	Free
23.07	Sweetened forage; other preparations of a kind used in animal feeding:	
	A. Fish or marine mammal solubles	2 %
	C. Other	8 %
24.02	Manufactured tobacco; tobacco extracts and essences:	
	D. Chewing tobacco and snuff	52 %
	E. Other, including agglomerated tobacco in the form of sheets or strip	19 %

Abbreviations

(L): indicates that the goods referred to are subject to the levy system;

vc: indicates that the goods referred to are subject to a charge based on a variable component which is specified under the regulations concerning trade in certain goods resulting from the processing of agricultural products;

adf: indicates that additional duty may be levied on the flour content of the products concerned;

ads: indicates that additional duty may be levied on the sugar content of the products concerned;

ANNEX B

List of products in respect of which the difference between the lowest duties applied on 1 January 1972 to the developing countries by Denmark, Ireland and the United Kingdom and the Common Customs Tariff duties must be reduced by 20 % in accordance with Article 1 of this Regulation (a)

CCT heading No	Description
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared:
	ex B. Other:
	— Mushrooms, dried, dehydrated or evaporated;
	— Horse-radish *(Cochlearia armoracia)*
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not:
	D. Pistachios .....
	E. Pecans .....
	F. Areca (or betel) and cola .....
	ex G. Other (excluding hazel-nuts) .....
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:
	ex B. Other:
	— Quinces .....
	— Fruit falling within heading No 08.01, excluding pineapples; grapefruit and pomelos, whortleberries, bilberries, blackberries .....
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
	C. Pawpaws .....
	ex D. Other:
	— Quinces .....
	— Fruit falling within heading No 08.01, excluding pineapples, grapefruit and pomelos, whortleberries, bilberries, blackberries .....
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:
	E. Pawpaws .....
	ex G. Others:
	— Tamarind (pods, pulp) .....

(a) Preferences are not to be granted in respect of the products, marked with an asterisk, originating in Romania.

CCT heading No	Description
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions .....
16.02 (a)	Other prepared or preserved meat or meat offal:
	B. Other:
	III. Other:
	b) Other:
	ex 1. Containing bovine meat or offal:
	— Prepared or preserved bovine tongue .....
20.01 (*)	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:
	ex B. Other, excluding gherkins, cucumbers, 'mixed pickles' and sweet peppers
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:
	E. Sauerkraut .....
	ex F. Capers .....
20.03	Fruit preserved by freezing, containing added sugar:
	ex A. With a sugar content exceeding 13% by weight:
	— Fruit falling within heading No 08.01, excluding pineapples .....
	ex B. Other:
	— Fruit falling within heading No 08.01, excluding pineapples .....
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized):
	B. Other:
	ex I. With a sugar content exceeding 13% by weight:
	— Fruit falling within heading No 08.01, excluding pineapples ...
	ex II. Other:
	— Fruit falling within heading No 08.01, excluding pineapples ...
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:
	B. Jams and marmalades of citrus fruit:
	ex I. With a sugar content exceeding 30% by weight, excluding orange jam and marmalade .....
	ex II. With a sugar content exceeding 13% but not exceeding 30% by weight, excluding orange jam and marmalade .....
	ex III. Other, excluding orange jam and marmalade .....
	C. Other:
	I. With a sugar content exceeding 30% by weight:
	ex b) Other:
	— Of fruit falling within heading No 08.01, excluding pineapples .....

(a) This heading shall be deleted from this Annex from 1 April 1974.

CCT heading No	Description
20.05 *(cont'd)*	ex II. With a sugar content exceeding 13% but not exceeding 30% by weight: — Of fruit falling within heading No 08.01, excluding pineapples . ex III. Other: — Of fruit falling within heading No 08.01, excluding pineapples .
20.06	Fruit, otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity: I. Of more than 1 kg ..... II. Of 1 kg or less ..... B. Other: I. Containing added spirit: a) Ginger ..... b) Pineapples, in immediate packings of a net capacity: 1. Of more than 1 kg: aa) With a sugar content exceeding 17% by weight ..... bb) Other ..... 2. Of 1 kg or less: aa) With a sugar content exceeding 19% by weight ..... bb) Other ..... c) Grapes: 1. With a sugar content exceeding 13% by weight ..... 2. Other ..... d) Peaches, pears and apricots, in immediate packings of a net capacity: 1. Of more than 1 kg: aa) With a sugar content exceeding 13% by weight ..... bb) Other ..... 2. Of 1 kg or less: aa) With a sugar content exceeding 15% by weight ..... bb) Other ..... e) Other fruits: ex 1. With a sugar content exceeding 9% by weight, excluding cherries ..... ex 2. Other ..... f) Mixtures of fruit: 1. With a sugar content exceeding 9% by weight ..... 2. Other ..... II. Not containing added spirit: a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: 2. Grapefruit segments ..... 3. Mandarins ..... 4. Grapes ..... ex 7. Other fruits: — Fruit falling within heading No 08.01, excluding pineapples — Tamarind (pods, pulp) .....

CCT heading No	Description
20.06 *(cont'd)*	b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less: 2. Grapefruit segments ..... 3. Mandarins ..... 4. Grapes ..... ex 7. Other fruits: — Fruit falling within heading No 08.01, excluding pineapples c) Not containing added sugar, in immediate packings of a net capacity: 1. Of 4·5 kg or more: ex cc) Other fruits: — Fruits falling within heading No 08.01, excluding pineapples ..... ex 2. Of less than 4·5 kg: — Fruit falling within heading No 08.01, excluding pineapples
20.07 (*)	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit: A. Of a specific gravity exceeding 1·33 at 15 °C: III. Other: ex a) Of a value exceeding 30 u.a. per 100 kg net weight: — Fruits falling within heading No 08.01, excluding pineapples b) Of a value not exceeding 30 u.a. per 100 kg net weight: ex 1. With an added sugar content exceeding 30% by weight: — Fruits falling within heading No 08.01, excluding pineapples ..... 2. Other: — Fruits falling within heading No 08.01, excluding pineapples ..... B. Of a specific gravity of 1·33 or less at 15 °C: II. Other: a) Of a value exceeding 30 u.a. per 100 kg net weight: 2. Grapefruit juice ..... ex 3. Other citrus fruit juices: aa) Containing added sugar ..... bb) Other ..... ex 6. Other fruit and vegetable juices, excluding apricot and peach juice: aa) Containing added sugar ..... bb) Other ..... 7. Mixtures: ex bb) Other, excluding mixtures containing, either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice: 11. Containing added sugar ..... 22. Other ..... b) Of a value of 30 u.a. or less per 100 kg net weight: 2. Grapefruit juice:

CCT heading No	Description
20.07 *(cont'd)*	aa) With an added sugar content exceeding 30% by weight ...
	bb) Other .....
	4. Other citrus fruit juices:
	aa) With an added sugar content exceeding 30% by weight ...
	bb) With an added sugar content of 30% or less by weight ...
	cc) Not containing added sugar .....
	7. Other fruit and vegetable juices:
	ex aa) With an added sugar content exceeding 30% by weight, excluding apricots and peaches .....
	ex bb) With an added sugar content of 30% or less by weight, excluding apricots and peaches .....
	ex cc) Not containing added sugar, excluding apricots and peaches .....
	8. Mixtures:
	ex bb) Other, excluding mixtures containing, either separately or together, over 25% of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice:
	11. With an added sugar content exceeding 30% by weight .....
	22. With an added content of 30% or less by weight ..
	33. Not containing added sugar .....

ANNEX C

List of developing countries and territories enjoying generalized tariff preferences

INDEPENDENT COUNTRIES

Afghanistan
Algeria
Argentina
Bahamas
Bahrain
Bangladesh
Barbados
Bhutan
Bolivia
Botswana
Brazil
Burma
Burundi
Cameroon
Central African Republic
Chad
Chile
Colombia
Congo, People's Republic of
Costa Rica
Cuba
Cyprus
Dahomey
Dominican Republic
Ecuador
Egypt, Arab Republic of
El Salvador
Equatorial Guinea
Ethiopia
Fiji
Gabon
Gambia
Ghana
Guatemala
Guinea
Guyana
Haiti
Honduras
India
Indonesia
Iran
Iraq
Ivory Coast
Jamaica
Jordan
Kenya
Khmer Republic
Korea (South)
Kuwait
Laos
Lebanon
Lesotho
Liberia
Libya
Malagasy Republic
Malawi
Malaysia
Maldive Islands
Mali
Mauritania
Mauritius
Mexico
Morocco
Nauru
Nepal
Nicaragua
Niger
Nigeria
Oman
Pakistan
Panama
Paraguay
Peru
Philippines
Qatar
Romania
Rwanda
Saudi Arabia
Senegal
Sierra Leone
Singapore
Somalia
Sri Lanka
Sudan
Swaziland
Syria
Tanzania
Thailand
Togo
Tonga
Trinidad and Tobago
Tunisia
Uganda
United Arab Emirates:
- Abu Dhabi
- Dubai
- Ras al Khaimah
- Fujairah
- Ajman
- Sharjah
- Ummal Qaiwain

Upper Volta
Uruguay
Venezuela
Vietnam, Republic of
Western Samoa
Yemen, People's Democratic Republic of
Yemen Arab Republic
Yugoslavia
Zaire
Zambia

COUNTRIES AND TERRITORIES

dependent or administered, or for whose external relations Member States of the Community or third countries are wholly or partly responsible

Afars and Issas (Territory of the)
Angola (including Cabinda)
Australian Antarctic Territory
Belize
Bermuda
British Antarctic Territory
British Indian Ocean Territory (Aldabra, Farquhar, Chagos Archipelago, Des Roches)
British Pacific Ocean (1)
Brunei
Cape Verde Islands
Cayman Islands and Dependencies
Christmas Island
Cocos (Keeling) Islands
Comoro Archipelago
Corn Islands and Swan Islands
Falkland Islands and Dependencies
French Polynesia
French Southern and Antarctic Territories
Gibraltar
Heard Island and MacDonald Islands
Hong Kong
Leeward Islands (2)
Macao
Mozambique
Netherlands Antilles
New Caledonia and Dependencies
Norfolk Islands
Pacific Islands administered by the United States of America or under United States trusteeship (3)
Papua-New Guinea
Portuguese Guinea
Portuguese Timor
St Helena (including Ascension, Gough Island, and Tristan da Cunha)
Saint Pierre and Miquelon
Sâo Tomé and Principe
Seychelles (including Amirantes)
Sikkim
Spanish territories in Africa
Surinam
Territories for which New Zealand is responsible (Cook Islands, Niuwe Island, Tokelau Islands and Ross Dependency)
Turks and Caocos Islands
Virgin Islands of the United States (St Croix, St Thomas, St John, etc.)
Wallis and Futuna Islands
Windward Islands (4)

Note: The above lists may be amended subsequently to take account of changes in the international status of countries or territories.

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(1) Gilbert and Ellice Islands, British Solomon Islands, New Hebrides, Condominium, and Pitcairn Islands.
(2) Antigua, Montserrat, St Kitts-Nevis-Anguilla, British Virgin Islands.
(3) The Pacific Islands administered by the United States of America include: Guam, American Samoa (including Swain's Island), Midway Islands, Johnston and Sand Islands, Wake Island and he Trust Territory of the Pacific Islands (the Caroline, Marianas and Marshall Islands).
(4) Dominica, Grenada, St Lucia, St Vincent.