COUNCIL REGULATION (EEC) No 3161/78

of 29 December 1978

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 of 28 May 1969 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products (1), and in particular Article 12 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

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 should 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that this offer, while being of a temporary nature, does not constitute a binding commitment and, in particular, may be withdrawn wholly or in part at a later date; whereas this possibility may be adopted *inter alia* with a view to remedying any unfavourable situations which might arise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 ACP States 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, in accordance with Protocol 23 to the Act of Accession (4), the generalized tariff preference scheme became fully applicable in the new Member States on 1 January 1974;

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 B, subject to the customs duties given in respect of each of them, throughout 1979; 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 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods (5);

Whereas, however, in the multilateral trade negotiations, in accordance with paragraph 6 of the Tokyo Declaration, the Community reaffirmed that special treatment should be granted to the least developed among the developing countries whenever this is possible; whereas, therefore, the products listed in Annex A originating in the least developed developing countries appearing on the list drawn up under United Nations Resolution 3487 (XXX) of 12 December 1975 should not be subject to customs duties;

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(1) OJ No L 141, 12. 6. 1969, p. 1.
(2) Opinion delivered on 15. 12. 1978 (not yet published in the Official Journal).
(3) Opinion delivered on 29. 11. 1978 (not yet published in the Official Journal).
(4) OJ No L 73, 27. 3. 1972, p. 14.
(5) OJ No L 148, 28. 6. 1968, p. 1.

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 re-introduce 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 1979, Community imports of the products listed in Annex A shall benefit from the customs duties specified for each product.

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

For the purpose 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.

3. The products listed in Annex A originating in the countries listed in Annex C shall be imported into the Community free of customs duties.

'Tequila' falling within subheading 22.09 C V ex a) shall qualify for the preferential system subject to the production of a certificate of authenticity appearing in the certificate of origin and drawn up according to the procedure referred to in the second subparagraph of paragraph 2.

Article 2

When products benefiting from the treatment provided for in Article 1 are imported into 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 re-introduced 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 re-introduce 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 10 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 10 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 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 application of the protective clauses drawn up in connection with the common agricultural policy pursuant to Article 43 of the Treaty nor those drawn up in connection with the common commercial policy pursuant to 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 1979.

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

Done at Brussels, 29 December 1978.

For the Council

The President

H.-D. GENSCHER

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
01.01	Live horses, asses, mules and hinnies:	
	A. Horses:	
	II. For slaughter (b)	2%
	III. Other	12%
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 A. Of domestic pigeons	7%
	ex B. Furred game, frozen	Free
	C. Other:	
	ex I. Frogs' legs	Free
	II. Other	Free
03.01	Fish, fresh (live or dead), chilled or frozen:	
	B. Saltwater fish:	
	I. Whole, headless or in pieces:	
	e) Sharks	4%
	g) Halibut (Hippoglossus vulgaris, Hippoglossus reinhardtius)	4%
	ex q) Other:	
	— Aquarium fish	Free
	II. Fillets:	
	b) Frozen:	
	ex 7. Other:	
	— Of sharks and of halibut	10%
	C. Livers and roes	5%
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:	
	A. Dried, salted or in brine:	
	I. Whole, headless or in pieces:	
	d) Common halibut (Hippoglossus vulgaris)	10%
	e) Salmon, salted or in brine	2%
	ex f) Hilsa spp, in brine	8%

Note: The terms expressed in the 'Rate of duty' column are explained under 'Abbreviations' on page 135.

(a) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff duty are only token entries.

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCT heading No	Description	Rate of duty
03.02 *(cont'd)*	II. Fillets:	
	ex d) Other:	
	— Hilsa spp, in brine	10%
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. Crustaceans:	
	I. Crawfish	7%
	II. Lobsters (Homarus spp):	
	a) Live	7%
	b) Other:	
	1. Whole	7%
	2. Other	7%
	III. Crabs and freshwater crayfish	7%
	IV. Shrimps and prawns:	
	a) Prawns (Pandalidae spp)	6%
	ex c) Other:	
	— Prawns (Palaemonidae spp)	6%
	— Prawns (Penaeidae spp)	6%
	ex V. Other (for example Norway lobsters):	
	— Peurullus spp	7%
	B. Molluscs:	
	II. Mussels	7%
	IV. Other:	
	a) Frozen:	
	1. Squid:	
	aa) Ommastrephes sagittatus and Loligo spp	4%
	2. Cuttle-fish of the species Sepia officinalis, Rossia macrosoma and Sepiola rondeleti	6%
	3. Octopus	4%
	4. Other	4%
	b) Other:	
	1. Squid (Ommastrephes sagittatus and Loligo spp	4%
	2. Other	4%
04.06	Natural honey	22%
04.07	Edible products of animal origin, not elsewhere specified or included	6%
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:	
	B. Other	Free

CCT heading No	Description	Rate of duty
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
05.13	Natural sponges:	
	B. Other	Free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
	A. Fresh:	
	ex I. From 1 June to 31 October:	
	— Orchids (family Orchidaceae) and Anthurium	15%
	ex II. From 1 November to 31 May:	
	— Orchids (family Orchidaceae) and Anthurium	15%
07.01	Vegetables, fresh or chilled:	
	ex T. Other:	
	— Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench); Moringa oleifera (drumsticks)	Free
	— Pumpkins, courges and courgettes, from 1 December to last day of February	9%
	— Other, excluding celery sticks and parsley, from 1 January to 31 March	9%
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:	
	ex E. Other vegetables:	
	— Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench)	Free
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared:	
	ex B. Other:	
	— Mushrooms, excluding cultivated mushrooms	8%
	— Horse-radish (Cochlearia armoracia)	Free
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:	
	B. Other:	
	I. Peas (including chick peas) and beans (of the species Phaseolus):	

CCT heading No	Description	Rate of duty
07.05 *(cont'd)*	— Beans of the genus 'Phaseolus mungo'	Free
	— Chick peas of the genus 'Cicer arietinum'	Free
	— Other	3%
	III. Other:	
	— Cajan peas of the genus 'Cajanus cajan'	Free
	— Other	3%
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:	
	B. Other	Free
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guaves and mangosteens, fresh or dried, shelled or not:	
	ex B. Bananas:	
	— Dried	10%
	D. Avocados	6%
	E. Coconuts	Free
	H. Other:	
	— Mangosteens, guavas	Free
	— Mangoes	5%
08.02	Citrus fruit, fresh or dried:	
	ex E. Other:	
	— Limes and limettes (Citrus aurantifolia var. Lumio and var. Limetta)	9·6%
08.04	Grapes, fresh or dried :	
	B. Dried:	
	I. In immediate containers of a net capacity of 15 kg or less	Free (1)
	II. Other	Free (1)
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 hazelnuts)	Free
08.07	Stone fruit, fresh:	
	E. Other	7%
08.08	Berries, fresh:	
	F. Other	6%

(1) This exemption applies only to the developing countries listed in Annex C.

CCT heading No	Description	Rate of duty
ex 08.09	Other fruit, fresh:	
	— Rose-hips fruit	Free
	— Watermelons, from 1 November to 30 April	6·5%
	— Other, excluding melons and watermelons	6%
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:	
	ex A. Bilberries (fruit of the species Vaccinium myrtillus), blackberries (brambleberries), mulberries and cloudberries	9%
	ex B. Other:	
	— Quinces	11%
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8%
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. Papaws	Free
	D. Bilberries (fruit of the species Vaccinium myrtillus)	4%
	ex E. Other:	
	— Quinces	4%
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons	Free
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:	
	A. Apricots	5·5%
	E. Papaws	Free
	ex G. Other:	
	— 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
09.01	Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Coffee:	
	I. Unroasted:	
	a) Not free of caffeine	Free (1)
	b) Free of caffeine	10%
	II. Roasted:	
	a) Not free of caffeine	12%
	b) Free of caffeine	15%
	B. Husks and skins	10%
	C. Coffee substitutes containing coffee in any proportion	15%

(1) This exemption applies only to the developing countries listed in Annex C.

CCT heading No	Description	Rate of duty
09.02	Tea:	
	A. In immediate packings of a net capacity not exceeding 3 kg	Free
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta':	
	A. Neither crushed nor ground:	
	I. Pepper:	
	b) Other	5%
	II. Pimento:	
	c) Other	5%
	B. Crushed or ground:	
	I. Pimento of the genus 'Capsicum'	7%
	II. Other	7%
09.06	Cinnamon and cinnamon-tree flowers:	
	A. Ground	5%
	B. Other	4%
09.07	Cloves (whole fruit, cloves and stems)	12%
09.08	Nutmeg, mace and cardamons:	
	A. Neither crushed nor ground:	
	II. Other:	
	a) Nutmeg	2%
	B. Crushed or ground:	
	I. Nutmeg	3%
	II. Mace	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:	
	A. Neither crushed nor ground:	
	I. Aniseed	Free
	II. Badian seed	11%
	III. Seeds of fennel, coriander, cumin, caraway and juniper:	
	b) Other:	
	2. Other	Free
	B. Crushed or ground:	
	I. Badian seed	12%
	III. Other	Free
09.10	Thyme, saffron and bay leaves; other spices:	
	F. Other spices, including the mixtures referred to in Note 1 (b) to this Chapter:	
	I. Neither crushed nor ground	4%
	II. Crushed or ground:	
	b) Other	5%

CCT heading No	Description	Rate of duty
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:	
	A. Flour of the dried leguminous vegetables falling within heading No 07.05	5%
	B. Flour of the fruits falling within any heading in Chapter 8:	
	I. Of bananas:	
	— Denatured(a)	Free
	— Other	6%
	II. Other:	
	— Chestnuts	7·5%
	— Not specified	5%
12.07	Plants and parts (including seeds and fruits) 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
	C. Tonquin beans	Free
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; 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:	
	C. Locust bean seeds:	
	I. Not decorticated, crushed or ground	Free
	II. Other	6%
	D. 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	Free
	VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Free
	VIII. Other:	
	a) Medicinal	Free

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCT heading No	Description	Rate of duty
13.03 *(cont'd)*	B. Pectic substances, pectinates and pectates:	
	ex I. Dry, excluding apple, pear and quinze pectic substances	12%
	ex II. Other, excluding apple, pear and quinze pectic substances	7%
	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	3%
	B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a)	Free
	C. Other	5%
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 gram	Free
15.05	Wool grease and fatty substances derived therefrom (including lanolin):	
	A. Wool grease, crude	Free
	B. Other	Free
15.06	Other animal oils and fats (including neat's foot oils 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	Free
	C. Castor oil:	
	II. Other	6%

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCT heading No	Description	Rate of duty
15.07 *(cont'd)*	D. Other oils:	
	I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (a):	
	a) Crude:	
	1. Palm oil	2·5%
	ex 3. Other, excluding linseed oil, groundnut oil, sunflower seed oil and colza oil	2·5%
	b) Other:	
	ex 2. Other:	
	— Palm kernel and coconut oil	6·5%
	II. Other:	
	a) Palm oil:	
	1. Crude	4%
	2. Other	12%
	b) Other:	
	1. Solid, in immediate packings of a net capacity of 1 kg or less	18%
	2. Solid, other; fluid:	
	ex aa) Crude:	
	— Palm kernel and coconut oil	7%
	ex bb) Other:	
	— Palm kernel and coconut oil	13%
15.10	Fatty acids; acid oils from refining; fatty alcohols:	
	A. Stearic acid	2%
	B. Oleic acid	5%
	C. Other fatty acids; acid oils from refining	Free
	D. Fatty alcohols	6%
15.11	Glycerol and glycerol lyes:	
	A. Crude glycerol and glycerol lyes	Free
	B. Other, including synthetic glycerol	Free
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	11%
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:	
	A. Spermaceti, crude, pressed or refined, whether or not coloured	Free

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCT heading No	Description	Rate of duty
15.15 *(cont'd)*	B. Beeswax and other insect waxes, whether or not coloured:	
	II. Other	Free
15.16	Vegetable waxes, whether or not coloured:	
	B. Other	Free
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	A. Degras	Free
	B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	II. Other:	
	a) Oil foots and dregs; soapstocks	Free
	b) 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	9%
	— Rabbit	14%
	III. Other:	
	b) Other:	
	1. Containing bovine meat or offal:	
	ex bb) Other:	
	— Prepared or preserved bovine tongue .	17%
	2. Other:	
	aa) Ovine meat or offal	18%
	bb) Other	16%
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	1%
	C. 1 kg or less	9%
16.04	Prepared or preserved fish, including caviar and caviar substitutes:	
	A. Caviar and caviar substitutes:	
	I. Caviar (sturgeon roe)	12%
	II. Other	16%
	B. Salmonidae	4%
	ex F. Bonito (Sarda spp) and mackerel	19%
	G. Other:	
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	10%
	II. Other	10%

CCT heading No	Description	Rate of duty
16.05	Crustaceans and molluscs, prepared or preserved:	
	A. Crabs	6·5%
	ex B. Other, excluding shrimps of the Crangon spp type and snails	6%
17.04	Sugar confectionery, not containing cocoa:	
	A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	9%
	B. Chewing gum	3% + vc with a max. of 23%
	C. White chocolate	5% + vc with a max. of 27% + ads
	D. Other	7% + vc with a max. of 27% + ads
18.03	Cocoa paste (in bulk or in block), whether or not defatted	11%
18.05	Cocoa powder, unsweetened	11%
18.06	Chocolate and other food preparations containing cocoa:	
	A. Cocoa powder, not otherwise sweetened than by the addition of sucrose	3% + vc
	C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	10% + vc with a max. of 27% + ads
19.02	Malt extract; preparations of flour, meal, starch of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:	
	B. Other:	
	I. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)	3% + vc
	II. Other:	
	— Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as 'papad'	Free
	— Other	3% + vc
ex 19.04	Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches	4% + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereals products (puffed rice, corn flakes and similar products)	2% + 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, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	A. Crispbread	3% + vc with a maximum of 24% + adf
	B. Matzos	Free + vc with a maximum of 20% + adf
	C. Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free + vc
	D. Other	5% + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Gingerbread and the like	5% + vc
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salts, spices or mustard:	
	ex B. Other, excluding gherkins, cucumbers, 'mixed pickles' and sweet peppers	15%
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	B. Truffles	14%
	D. Asparagus	20%
	E. Sauerkraut	16%
	ex F. Capers	12%
	ex H. Other, including mixtures:	
	— Moringa oleifera (drumstricks)	Free
20.03	Fruit preserved by freezing, containing added sugar:	
	ex A. With a sugar content exceeding 13% by weight:	
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	12% + (L)
	ex B. Other:	
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	12%
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:	

CCT heading No	Description	Rate of duty
20.04 *(cont'd)*	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8% + (L)
	ex II. Other:	
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples melons and watermelons	8%
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)
	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:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	12% + (L)
	ex II. With a sugar content exceeding 13% but not exceeding 30% by weight:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	12% + (L)
	ex III. Other:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	12%
20.06	Fruit, otherwise prepared or preserved, whether or not containing added sugar **spirit:**	
	A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity:	
	I. Of more than 1 kg:	
	— Almonds, walnuts and hazelnuts	12%
	— Other	7%
	II. Of 1 kg or less:	
	— Almonds, walnuts and hazelnuts	14%
	— Other	8%
	B. Other:	
	I. Containing added spirit:	

CCT heading No	Description	Rate of duty
20.06 *(cont'd)*	a) Ginger	10%
	b) Pineapples, in immediate packings of a net capacity:	
	1. Of more than 1 kg:	
	aa) With a sugar content exceeding 17% by weight	10% + (L)
	bb) Other	10%
	2. Of 1 kg or less:	
	aa) With a sugar content exceeding 19% by weight	10% + (L)
	bb) Other	10%
	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%
	e) Other fruits:	
	ex 1. With a sugar content exceeding 9% by weight, excluding cherries	25% + (L)
	ex 2. Other, excluding cherries	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	11% + (L)
	3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	19% + (L)
	4. Grapes	18% + (L)
	ex 8. Other fruits:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8% + (L)
	— Tamarind (pods, pulp)	8% + (L)

CCT heading No	Description	Rate of duty
20.06 *(cont'd)*	9. Mixtures of fruit:	
	ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:	
	— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons ..	12% + (L)
	b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:	
	2. Grapefruit segments	11% + (L)
	3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	20% + (L)
	4. Grapes	19% + (L)
	ex 8. Other fruits:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8% + (L)
	9. Mixtures of fruit:	
	ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:	
	— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons ..	12% + (L)
	c) Not containing added sugar, in immediate packings of a net capacity:	
	1. Of 4·5 kg or more:	
	ex dd) Other fruits:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8%
	ex ee) Mixtures of fruit:	
	— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50% of the total weight of the fruits	12%

CCT heading No	Description	Rate of duty
20.06 *(cont'd)*	2. Of less than 4·5 kg:	
	ex bb) Other fruit and mixtures of fruit:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8%
	— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50% of the total weight of the fruits	12%
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 EUA per 100 kg net weight:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	15%
	— Fruit falling within subheading 08.02 D	28%
	b) Of a value not exceeding 30 EUA per 100 kg net weight:	
	ex 1. With an added sugar content exceeding 30% by weight:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	15% + (L)
	— Fruit falling within subheading 08.02 D	28% + (L)
	ex 2. Other:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	15%
	— Fruit falling within subheading 08.02 D	28%
	B. Of a specific gravity of 1·33 or less at 15 °C:	
	II. Other:	
	a) Of a value exceeding 30 EUA per 100 kg net weight:	
	2. Grapefruit juice	8%
	3. Lemon juice or other citrus fruit juices:	
	ex aa) Containing added sugar:	
	— Excluding lemon juice	13%
	ex bb) Other:	
	— Excluding lemon juice	13%
	6. Other fruit and vegetable juices:	
	ex aa) Containing added sugar:	

CCT heading No	Description	Rate of duty
20.07 *(cont'd)*	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	10%
	— Other, excluding apricot and peach juices	17%
	ex bb) Other:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	10%
	— Other, excluding apricot and peach juices	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 EUA or less per 100 kg net weight:	
	2. Grapefruit juice:	
	aa) With an added sugar content exceeding 30% by weight:	8% + (L)
	bb) Other	8%
	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:	
	— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	10% + (L)
	— Other, excluding apricot and peach juices	17% + (L)
	ex bb) With an added sugar content of 30% or less by weight:	
	— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	10%

CCT heading No	Description	Rate of duty
20.07 *(cont'd)*	— Other, excluding apricot and peach juices	17%
	ex cc) Not containing added sugar:	
	— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	10%
	— Other, excluding apricot and peach juices	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)
	22. With an added sugar content of 30% or less by weight	17%
	33. Not containing added sugar	18%
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	ex A. Essences of concentrates of coffee	9%
	B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates	Free
	C. Roasted chicory and other roasted coffee substitutes:	
	II. Other	2% + vc
	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
	II. Other	6% + vc
21.03	Mustard flour and prepared mustard:	
	A. Mustard flour, in immediate packings of a net capacity:	
	I. Of 1 kg or less	Free
	II. Of more than 1 kg	Free
	B. Prepared mustard	9%
21.04	Sauces; mixed condiments and mixed seasonings:	
	ex. B. Other:	
	— Products with a tomato ketchup basis	8%
	— Other, excluding sauces with a vegetable oil basis	6%

CCT heading No	Description	Rate of duty
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:	
	A. Soups and broths, in liquid, solid or powder form	11%
	B. Homogenized composite food preparations	17%
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Active natural yeasts:	
	I. Culture yeast	8%
	II. Baker's yeast:	
	a) Dried	5% + vc
	b) Other	5% + vc
	III. Other	10%
	B. Inactive natural yeasts:	
	I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	6%
	II. Other	3%
	C. Prepared baking powders	4%
21.07	Food preparations not elsewhere specified or included:	
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared	4% + vc
	G. 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	9%
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	6%
22.03	Beer made from malt	14·5%

CCT heading No	Description	Rate of duty
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:	
	C. Spirituous beverages:	
	V. Other, in containers holding:	
	ex a) Two litres or less:	
	— Tequila	1·30 EUA per hl and per degree + 5 EUA per hl
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	3%
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	Free
	C. Other	6%
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigarettes	87%
	B. Cigars	42%
	C. Smoking tobacco	110%
	D. Chewing tobacco and snuff	45%
	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 developing countries and territories enjoying generalized tariff preferences (1)

I. INDEPENDENT COUNTRIES

660 Afghanistan (2)
208 Algeria
330 Angola
528 Argentina
453 Bahamas
640 Bahrain
666 Bangladesh (2)
469 Barbados
284 Benin (2)
675 Bhutan (2)
516 Bolivia
391 Botswana (2)
508 Brazil
676 Burma
328 Burundi (2)
302 Cameroon
306 Central African Empire (2)
244 Chad (2)
512 Chile
480 Colombia
375 Comoros
318 Congo
436 Costa Rica
448 Cuba
600 Cyprus
456 Dominican Republic
500 Ecuador
220 Egypt
428 El Salvador
310 Equatorial Guinea
334 Ethiopia (2)
815 Fiji
314 Gabon
252 Gambia (2)
276 Ghana
473 Grenada
416 Guatemala
260 Guinea (2)
257 Guinea Bissau
488 Guyana
452 Haiti (2)
424 Honduras
664 India
700 Indonesia
616 Iran
612 Iraq
272 Ivory Coast
464 Jamaica
338 Jibuti
628 Jordan
696 Kampuchea (Cambodia)
346 Kenya
636 Kuwait
684 Laos (2)
604 Lebanon
395 Lesotho (2)
268 Liberia
216 Libya
370 Madagascar
386 Malawi (2)
701 Malaysia
667 Maldives (2)
232 Mali (2)
228 Mauritania
373 Mauritius
412 Mexico
204 Morocco
366 Mozambique
803 Nauru
672 Nepal (2)
432 Nicaragua
240 Niger (2)
288 Nigeria
652 North Yemen (2)
649 Oman
662 Pakistan
440 Panama
801 Papua New Guinea
520 Paraguay
504 Peru
708 Philippines
644 Qatar
247 Republic of Cape Verde
066 Romania
324 Rwanda (2)
819 Samoa (2)
311 Sao Tome and Principe
632 Saudi Arabia
248 Senegal
355 Seychelles and dependencies
264 Sierra Leone
706 Singapore
812 Solomon Islands
342 Somalia (2)
728 South Korea
656 South Yemen (2)
669 Sri Lanka
224 Sudan (2)
492 Surinam
393 Swaziland
608 Syria
352 Tanzania (2)
680 Thailand
280 Togo
817 Tonga
472 Trinidad and Tobago
212 Tunisia
812 Tuvalu
350 Uganda (2)
647 United Arab Emirates
236 Upper Volta (2)
524 Uruguay
484 Venezuela
690 Vietnam
048 Yugoslavia
322 Zaire
378 Zambia

(1) The code number preceding the name of each beneficiary country or territory is that given in 'Geonomenclature 1979' (Regulation (EEC) No 2843/78 – OJ No L 339, 5. 12. 1978, p. 5).
(2) This country is also included in Annex C.

II. COUNTRIES AND TERRITORIES

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

808 American Oceania (1)

802 Australian Oceania (Christmas Islands, Cocos (Keeling) Islands, Heard Island and McDonald Islands, Norfolk Island)

421 Belize

413 Bermuda

357 British Indian Ocean Territory

812 British Oceania

703 Brunei

463 Cayman Islands

529 Falkland Islands and dependencies

822 French Polynesia

044 Gibraltar

740 Hong Kong

743 Macao

377 Mayotte

476 Netherlands Antilles

809 New Caledonia and dependencies

814 New Zealand Oceania (Tokelau and Niue Islands; Cook Islands)

890 Polar regions (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories)

329 St Helena and dependencies

454 Turks and Caicos Islands

457 Virgin Islands of the United States

811 Wallis and Futuna Islands

471 West Indies

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) American Oceania includes: Guam, American Samoa (including Swain's Island), Midway Islands, Johnston and Sand Islands, Wake Island and the Trust Territory of the Pacific Islands (the Caroline, Marianas and Marshall Islands).

ANNEX C

List of least developed developing countries

660 Afghanistan
666 Bangladesh
284 Benin
675 Bhutan
391 Botswana
328 Burundi
306 Central African Empire
244 Chad
334 Ethiopia
252 Gambia
260 Guinea
452 Haiti
684 Laos
395 Lesotho
386 Malawi
667 Maldives
232 Mali
672 Nepal
240 Niger
652 North Yemen
324 Rwanda
819 Samoa
342 Somalia
656 South Yemen
224 Sudan
352 Tanzania
350 Uganda
236 Upper Volta