COUNCIL REGULATION (EEC) No 3603/81

of 7 December 1981

applying generalized tariff preferences for 1982 in respect of certain agricultural products originating in 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 3033/80 of 11 November 1980 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 [2],

Having regard to the opinion of the European Parliament [3],

Having regard to the opinion of the Economic and Social Committee [4],

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 3033/80, 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 positive role played by this system in improving access for developing countries to the markets of the preference-giving countries was recognized at the ninth session of the UNCTAD Special Committee on Preferences; whereas it was there agreed that the objectives of the generalized preferences scheme would not be fully achieved by the end of 1980, that consequently it should be prolonged beyond the initial period and that an overall review of the system should take place in 1990;

Whereas it is desirable therefore that the Community continue to apply generalized tariff preferences, in the context of the conclusions reached in UNCTAD and in accordance with the intentions expressed in the said Committee in particular by all the preference-giving countries;

Whereas the temporary and non-binding nature of the system means that the offer may be withdrawn wholly or in part at a later stage, thus maintaining the possibility of remedying any unfavourable situations which might arise, including such situations in the African, Caribbean and Pacific States (ACP States) following the implementation of the system;

Whereas experience in the initial period shows that the Community scheme has to an appreciable extent achieved its intended objectives; whereas it is therefore appropriate to maintain its fundamental features, namely a reduction in customs duties without any restriction in the quantities imported for certain agricultural products listed in Annex A, and a reduction in customs duties within the limits of a Community ceiling or tariff quotas for tobacco, cocoa butter, soluble coffee and preserved pineapples;

Whereas, subject to the above conditions, each of these Community tariff quotas or ceilings generally corresponds to the amount applicable in 1981;

Whereas, from 1 January 1981, the Hellenic Republic has applied the Community generalized preferences system in accordance with Article 117 of the Act of Accession of 1979;

Whereas the rates of conversion into national currency of the preferential amounts expressed in ECU are the rates provided for in the Common Customs Tariff;

Whereas in the multilateral trade negotiations, in accordance with paragraph 6 of the Tokyo Declaration, the Community reaffirmed that special treatment should, whenever possible, be granted to the least developed among the developing countries;

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(1) OJ No L 323, 29. 11. 1980, p. 1.
(2) OJ No C 273, 26. 10. 1981, p. 168.
(3) OJ No C 327, 14. 12. 1981, p. 107.
(4) Opinion delivered on 29 October 1981 (not yet published in the Official Journal).

whereas, therefore, the agricultural products listed in Annex A, originating in the least-developed developing countries appearing on the list annexed to this Regulation should be totally exempt from customs duties;

Whereas it is necessary to ensure equal and continuous access for all Community importes to the Community tariff quotas and the uninterrupted application of the rate laid down for such quotas to all imports of the products concerned into all Member States until the quotas are used up; whereas the Community nature of the quotas can be respected by apportioning the Community tariff quotas among the Member States; whereas, moreover, to this end and in the context of the utilization system, the actual charges against the quotas may relate only to products which have been entered for free circulation and which are accompanied by a certificate of origin;

Whereas, to take account of future import trends in the various Member States in respect of the tariff quotas and to mitigate any inadequacy in the fixed-scale apportionment, the quotas should be divided into two tranches, the first being apportioned among the Member States and the second held as a reserve to cover subsequently the requirements of Member States which have exhausted their initial shares; whereas, moreover, the reserve constituted as described tends to avoid making the system of utilization of the quotas excessively rigid, to the detriment of each of the developing countries concerned, and will contribute to achieving the aim already mentioned of improving the generalized preferences system;

Whereas Member States may exhaust their initial shares of the tariff quotas at different rates; whereas to avoid disruption of supplies on this account it should be provided that any Member State which has almost used up one of its initial shares should draw an additional share from the corresponding reserve; whereas this must be done by each Member State as and when each of its additional shares is almost entirely used up and repeated as many times as each of the reserves allows; whereas each of these initial and additional shares must be available for use until the end of the quota period;

Whereas if, at a specified date in the quota period, a considerable balance remains in one of the initial shares of one or other Member State, it is essential that that Member State return a portion of it to the corresponding reserve in order to prevent a part of the Community quota from remaining unused in one Member State when it could be used in others;

Whereas, in the case of the Community tariff ceiling for tobacco other than Virginia type, the objective pursued may be attained by applying a method of administration based on the charging, at Community level, against the abovementioned ceiling, of imports of the product concerned as and when that product is entered for free circulation and is accompanied by a certificate of origin; whereas this method of administration must make provision for the reintroduction of the levying of customs duties in their entirety as soon as the said ceiling is reached at Community level;

Whereas such methods of administration call for close and particularly rapid cooperation between the Member States and the Commission, which must, in particular, be able to observe the extent to which charges are made against the tariff quotas and ceiling and inform Member States thereof; whereas such cooperation should be particularly close in view of the need for the Commission to be able to take appropriate measures to reintroduce the levying of customs duties in their entirety when the ceiling is reached;

Whereas, since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are united within and jointly represented by the Benelux Economic Union, any measure concerning the administration of the shares allocated to that economic union may be carried out by any one of its members;

Whereas it is expedient 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, without quantitative restrictions; 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 (1),

(1) OJ No L 148, 28. 6. 1968, p. 1.

HAS ADOPTED THIS REGULATION:

SECTION I

PRODUCTS OF CHAPTERS 1 TO 24 OF THE COMMON CUSTOMS TARIFF IMPORTED WITHOUT QUANTITATIVE RESTRICTIONS

Article 1

1. From 1 January to 31 December 1982, Community imports of the products listed in Annex A shall benefit from the customs duties specified for each product.

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

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 purposes of the application of this section, 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, Pisco and Singani falling within subheading 22.09 C V ex a) of the Common Customs Tariff 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

1. Every three months, the Member States shall forward to the Statistical Office of the European Communities the information relating to imports under this Regulation, in accordance with the provisions of the nomenclature of goods for external trade statistics of the Community and statistics of trade between Member States (NIMEXE).

2. However, in the case of products in Section III subject to quotas, the Member States shall, by the 11th day of each month at the latest, forward the list of charges effected during the previous month.

At the Commission's request, when the level of 75 % of the ceiling is reached, the Member States shall forward the lists of charges to the Commission every 10 days; these lists shall be forwarded within five days from the end of each 10-day period.

SECTION II

CEILING FOR RAW OR UNMANUFACTURED TOBACCOS, OTHER THAN VIRGINIA TYPE

Article 3

1. From 1 January to 31 December 1982, Common Customs Tariff duties relating to raw or unmanufactured tobacco, other than Virginia type, falling within subheadings 24.01 ex A and ex B of the Common Customs Tariff shall be suspended at 7 % with a minimum charge of 33 ECU per 100 kilograms net weight and a maximum charge of 45 ECU per 100 kilograms net weight.

Imports into Greece of the products referred to above shall be subject to the customs duty established in accordance with Article 117 of the Act of Accession of 1979.

Within the Community ceiling referred to in paragraph 4, Common Customs Tariff duties on imports originating in the developing countries listed in Annex C shall be totally suspended.

2. This tariff suspension shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China.

3. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against the ceiling referred to in paragraph 4.

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

4. Subject to Articles 4 and 5, this suspension shall be granted for the tobaccos in question up to a Community ceiling of 2 550 tonnes.

Article 4

As soon as the ceiling laid down in Article 3 (4) for Community imports of products originating in all of the countries and territories referred to in Article 3 (2) is reached at Community level, the levying of customs duties on imports of the tobaccos in question from all the countries and territories listed in Annex B may be reintroduced until the end of the period referred to in Article 3 (1).

Article 5

1. Imports of the products in question shall be charged against the Community ceiling as and when the tobaccos in question are entered for free circulation and are accompanied by a certificate of origin pursuant to the rules laid down in Article 3 (3).

2. Goods may be charged against the ceiling only if the certificate of origin referred to in paragraph 1 is submitted before the date on which the levying of duties is reintroduced.

3. The extent to which the ceiling has been used up shall be determined at Community level on the basis of the imports charged in accordance with paragraphs 1 and 2.

Article 6

1. The Commission, in close cooperation with the Member States, shall take all necessary measures to ensure that the above provisions are applied.

2. The Commission shall issue a Regulation to reintroduce the levying of customs duties in respect of all the countries and territories referred to in Article 3 (2) in accordance with Article 4.

Article 7

At the Commission's request, and in any case at least monthly, the Member States shall inform the Commission of imports of the products in question charged against the Community ceiling laid down in Article 3 (4). This information shall show both the value, expressed in ECU, and the quantity expressed in tonnes.

SECTION III

COMMUNITY TARIFF QUOTAS

A. Raw or unmanufactured Virginia type tobaccos

Article 8

1. From 1 January to 31 December 1982, a Community tariff quota of 61 200 tonnes shall be opened in the Community for imports of raw or unmanufactured Virginia type tobaccos falling within subheadings 24.01 ex A and ex B of the Common Customs Tariff. Within this tariff quota the customs duty shall be suspended at 7 % with a minimum charge of 13 ECU per 100 kilograms net weight and a maximum charge of 45 ECU per 100 kilograms net weight.

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

In the context of this tariff quota, the customs duty on imports originating in the countries listed in Annex C shall be totally suspended.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this tariff quota.

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

Entry under this tariff quota shall be subject to the production of a certificate of authenticity appearing in the certificate of origin and made out in accordance with the procedure referred to in the second subparagraph.

Article 9

1. A first tranche of 59 960 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 11, shall be valid until 31 December 1982, shall be as follows:

Benelux	5 586 tonnes
Denmark	1 862 tonnes
Germany	10 315 tonnes
Greece	1 160 tonnes
France	980 tonnes
Ireland	1 935 tonnes
Italy	3 920 tonnes
United Kingdom	34 202 tonnes

2. The second tranche of 1 240 tonnes shall constitute the reserve.

Article 10

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 9 (1), or of that share minus any portion returned to the reserve pursuant to Article 12, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.

2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.

3. Where a Member State, after exhausting its second share, has used 90 % or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.

4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member State applying this paragraph shall inform the Commission of its grounds for so doing.

5. Any Member State may limit the sum total of its additional shares to 40 % of its initial share, informing the Commission that it is so doing.

Article 11

Additional shares drawn pursuant to Article 10 shall be valid until 31 December 1982.

Article 12

A Member State which, on 25 October 1982, has not exhausted its initial share shall, not later than 7 November 1982, return to the reserve any unused portion in excess of 15 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used.

Member States shall, not later than 7 November 1982, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1982 and charged against the Community quota and of any portion of their initial share returned to the reserve.

B. Cocoa butter and soluble coffee

Article 13

1. From 1 January to 31 December 1982, Community tariff quotas shall be opened within the Community for imports of the products listed below and under the conditions stated below:

CCT heading No	Description	Volume (tonnes)	Rate of duty
18.04	Cocoa butter, including cocoa fat or oil	22 000	8 % (1)
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. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates:		
	— Extracts of coffee or 'soluble coffee' obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in grains, in tablets or in a similar solid form	19 100	9 % (1)

(1) For the countries listed in Annex C, customs duties shall be totally suspended.

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

2. These tariff quotas shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China in respect of products falling within subheading 21.02 ex A. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against these tariff quotas.

For the purposes of the application of this section, 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. After the quotas opened under this Regulation have been used up, Common Customs Tariff duties on imports of the products in question originating in the countries listed in Annex C shall continue to be totally suspended.

Article 14

1. A first tranche of 19 485 tonnes for cocoa butter and of 17 190 tonnes for soluble coffee of the Community tariff quotas referred to in Article 13 shall be apportioned among the Member States as follows:

(tonnes)

	Cocoa butter	Soluble coffee
Benelux	10 935	1 395
Denmark	45	45
Germany	2 720	810
Greece	45	315
France	90	225
Ireland	45	45
Italy	45	45
United Kingdom	5 560	14 310

2. The second tranche of 2 515 tonnes for cocoa butter and 1 910 tonnes for soluble coffee shall constitute the reserve.

Article 15

1. Where a Member State has used 90 % or more of one of the initial shares as fixed in Article 14 (1), or of that share minus any portion returned to the reserve pursuant to Article 17, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of the initial share rounded up, should the occasion arise, to the nearest unit.

2. Where a Member State, after exhausting one of the initial shares, has used 90 % or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of the initial share rounded up, should the occasion arise, to the nearest unit.

3. Where a Member State, after exhausting its second share, has used 90 % or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.

4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member State applying this paragraph shall inform the Commission of its grounds for so doing.

5. Any Member State may limit the sum total of its additional shares to 40 % of its initial share, informing the Commission that it is so doing.

Article 16

Additional shares drawn pursuant to Article 15 shall be valid until 31 December 1982.

Article 17

A Member State which, on 15 September 1982, has not exhausted its initial shares shall, not later than 1 October 1982, return to the reserve any unused portion in excess of 20 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used.

The Member States shall, not later than 1 October 1982, notify the Commission of the total quantities of the products in question imported up to 15 September 1982 and charged against the Community quotas and of any portion of their initial shares returned to the reserve.

C. **Preserved pineapples, other than in slices, half slices or spirals**

Article 18

1. From 1 January to 31 December 1982, a Community tariff quota of 45 900 tonnes shall be opened by the Community for imports of preserved pineapples, other than in slices, half slices or spirals, falling within the following subheadings of the Common Customs Tariff: ex 20.06 B II a) 5, ex 20.06 B II b) 5, ex 20.06 B II c) 1 dd) and ex 20.06 B II c) 2 bb). Within this tariff quota the customs duty shall be suspended at 12 %, increased by the levy on sugar where the sugar content exceeds 17 % by weight in the case of products falling within subheading ex 20.06 B II a) 5 aa), and 19 % by weight in the case of products falling within subheading ex 20.06 B II b) 5 aa).

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

The customs duty on imports originating in the developing countries listed in Annex C shall be totally suspended in the context of this tariff quota. Once the quota has been used up, imports originating in the countries listed in Annex C shall continue to benefit from the total suspension of customs duties.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this quota.

For the purposes of the application of this section, 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 19

1. A first tranche of 31 900 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 22, shall be valid until 31 December 1982, shall be as follows:

Benelux	2 786 tonnes
Denmark	1 033 tonnes
Germany	11 781 tonnes
Greece	400 tonnes
France	157 tonnes
Ireland	315 tonnes
Italy	630 tonnes
United Kingdom	14 798 tonnes

2. The second tranche of 14 000 tonnes shall constitute the reserve.

Article 20

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 19 (1), or of that share minus any portion returned to the reserve pursuant to Article 22, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.

2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.

3. Where a Member State, after exhausting its second share, has used 90 % or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.

4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member State applying this paragraph shall inform the Commission of its grounds for so doing.

5. Any Member State may limit the sum total of its additional shares to 40 % of its initial share, informing the Commission that it is so doing.

Article 21

Additional shares drawn pursuant to Article 20 shall be valid until 31 December 1982.

Article 22

A Member State which, on 15 August 1982, has not exhausted its initial share shall, not later than 1 September 1982, return to the reserve any unused portion in excess of 20 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used.

Member States shall, not later than 1 September 1982, notify the Commission of the total quantities of the products in question imported up to 15 August 1982 and charged against the Community quota and of any portion of their initial share returned to the reserve.

D. **Preserved pineapples, in slices, half slices or spirals**

Article 23

1. From 1 January to 31 December 1982, a Community tariff quota of 28 560 tonnes shall be opened by the Community for imports of preserved pineapples, in slices, half slices or spirals, falling within the following subheadings of the Common Customs Tariff: ex 20.06 B II a) 5, ex 20.06 B II b) 5, ex 20.06 B II c) 1 dd) and ex 20.06 B II c) 2 bb). Within this tariff quota, the customs duty shall be suspended at 15 %, increased by the levy on sugar where the sugar content exceeds 17 % by weight in the case of products falling within subheading ex 20.06 B II a) 5 aa), and 19 % by weight in the case of products falling within subheading ex 20.06 B II b) 5 aa).

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

The customs duty on imports originating in the developing countries listed in Annex C shall be totally suspended in the context of this tariff quota. Once the quota has been used up, imports originating in the countries listed in Annex C shall continue to benefit from the total suspension of customs duties.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China. However, those imports already enjoying exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this quota.

For the purposes of the application of this section, 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 24

1. A first tranche of 25 760 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 27, shall be valid until 31 December 1982, shall be as follows:

Benelux	3 276 tonnes
Denmark	681 tonnes
Germany	8 846 tonnes
Greece	560 tonnes
France	252 tonnes
Ireland	252 tonnes
Italy	705 tonnes
United Kingdom	11 188 tonnes

2. The second tranche of 2 800 tonnes shall constitute the reserve.

Article 25

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 24 (1), or of that share minus any portion returned to the reserve pursuant to Article 27, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.

2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.

3. Where a Member State, after exhausting its second share, has used 90 % or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.

4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member

State applying this paragraph shall inform the Commission of its grounds for so doing.

5. Any Member State may limit the sum total of its additional shares to 40 % of its initial share, informing the Commission that it is so doing.

Article 26

Additional shares drawn pursuant to Article 25 shall be valid until 31 December 1982.

Article 27

A Member State which, on 15 September 1982, has not exhausted its initial share shall, not later than 1 October 1982, return to the reserve any unused portion in excess of 20 % of the initial amount. It may return a greater portion, if there are grounds for believing that such a portion may not be used.

Member States shall, not later than 1 October 1982, notify the Commission of the total quantities of the products in question imported up to 15 September 1982 and charged against the Community quota and of any portion of their initial share returned to the reserve.

SECTION IV

GENERAL PROVISIONS

Article 28

The Commission shall keep an account of the shares opened by the Member States pursuant to Articles 9, 10, 14, 15, 19, 20, 24 and 25 and shall, as soon as the information reaches it, inform each State of the extent to which the reserves have been used up.

It shall inform the Member States not later than:

— 21 November 1982, of the amount still in the reserve following any return of shares pursuant to Article 12,

— 15 October 1982, of the amount still in the reserves following any return of shares pursuant to Articles 17 and 27,

— 15 September 1982, of the amount still in the reserve following any return of shares pursuant to Article 22.

It shall ensure that, when an amount exhausting a reserve is drawn, the amount so drawn does not exceed the balance available and shall to this end notify the amount of that balance to the Member State making the last drawing.

The Member States shall take all appropriate measures to ensure that additional shares drawn pursuant to Articles 10, 15, 20 and 25 are opened in such a way that imports may be charged without interruption against their cumulative shares of the Community quotas.

Article 29

1. The Member States shall ensure free access to the shares allocated to them for importers of the said goods who are established in their territory.

2. The extent to which a Member State has used up its share shall be determined on the basis of imports of the said goods which have been entered for free circulation and which are accompanied by a certificate of origin in accordance with the rules referred to in Articles 8, 13, 18 and 23.

3. Goods shall qualify for a tariff quota only if the certificate of origin referred to in paragraph 2 is submitted before the date on which the levying of duties is reintroduced.

Article 30

Where the Commission so requests, and in any case at least monthly, the Member States shall inform it of imports of the products in question charged against their shares. This information shall show both the value expressed in ECU and the quantity expressed in tonnes.

Article 31

Where the Community finds that imports of products benefiting from the treatment provided for in Articles 1, 3, 8, 13, 18 and 23 are imported into the Community in quantities or at prices which place or are likely to place Community producers of similar or directly competitive products at a serious disadvantage or create an unfavourable situation in the ACP States, the levying of customs duties applied within the Community may be reintroduced in whole or in part on imports of the products in question from the country or countries or territory or territories which are the cause of such disadvantage. Such measures may also be taken in the event of actual or potential serious disadvantage which is confined to a single region of the Community.

Article 32

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 31 is applied.

2. Where action on the part of the Commission is requested by a Member State, the former shall give its decision within a period of not more than 10 working days from the date of receipt of the request and shall inform the Member State of this decision.

3. Each Member State may refer the measure taken by the Commission to the Council within a period of 10 working days following the date on which it was notified. 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, acting on a qualified majority, amend or rescind the measure in question.

Article 33

Articles 31 and 32 shall prejudice neither the application of the safeguard clauses adopted under the common agricultural policy pursuant to Article 43 of the Treaty nor those adopted under the common commercial policy pursuant to Article 113 of the Treaty.

Article 34

Member States and the Commission shall cooperate closely to ensure compliance with this Regulation.

Article 35

This Regulation shall enter into force on 1 January 1982.

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

Done at Brussels, 7 December 1981.

For the Council

The President

CARRINGTON

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) (b) (c)

CCT heading No	Description	Rate of duty
01.01	Live horses, asses, mules and hinnies:	
	A. Horses:	
	II. For slaughter (c)	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	6 %
	ex B. Furred game, frozen	Free
	C. Other:	
	ex I. Frogs' legs	Free
	II. Other	Free
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:	
	C. Other:	
	II. Of sheep and goats:	
	b) Offals	Free (1)
03.01	Fish, fresh (live or dead), chilled or frozen:	
	A. Freshwater fish:	
	I. Trout and other salmonidae:	
	ex a) Trout, frozen	Free (1)
	B. Saltwater fish:	
	I. Whole, headless or in pieces:	
	c) Tunny:	
	2. Other	Free (1)
	e) Sharks	4 %
	g) Halibut (Hippoglossus vulgaris, Hippoglossus reinhardtius)	4 %
	k) Haddock:	
	1. Fresh or chilled	Free (1)

Note: The terms expressed in the 'Rate of duty' column are explained under 'Abbreviations' at the end of this list.

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

(b) Preferences are not to be granted in respect of products marked with an asterisk, originating in China.

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

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

CCT heading No	Description	Rate of duty
03.01 *(cont'd)*	q) Other:	
	— Aquarium fish	Free
	— Other	Free (1)
	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 %
	II. Fillets:	
	ex d) Other:	
	— Hilsa spp, in brine	10 %
	D. Fish meal	Free (1)
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 %

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

CCT heading No	Description	Rate of duty
03.03 *(cont'd)*	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	25 %
04.07	Edible products of animal origin, not elsewhere specified or included	4 %
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
05.13	Natural sponges:	
	B. Other	Free
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:	
	A. Unrooted cuttings and slips:	
	II. Other	10 %
	ex D. Other:	
	— Trees and shrubs, excluding fruit- and forest-trees and shrubs; other live plants, cuttings and roots, excluding azaleas, roses, perennial plants and mushroom spawn	12 %
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 %
	ex B. Other:	
	— Cut flowers, not further prepared than dried	7 %
	— Other cut flowers	17 %

CCT heading No	Description	Rate of duty
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
	B. Other:	
	I. Fresh	8 %
	II. Not further prepared than dried	5 %
	III. Other	14 %
07.01	Vegetables, fresh or chilled:	
	T. Other:	
	— Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench); Moringa oleifera (drumsticks)	Free
	— Pumpkins, courges and courgettes, from 1 January to last day of February	9 %
	— Other, excluding celery sticks and parsley, from 1 January to 31 March	9 %
	— Other	Free (1)
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 genus 'Phaseolus'):	
	— Beans of the genus 'Phaseolus'	Free
	— Chick peas of the species 'Cicer arietinum'	Free
	— Other	3 %
	II. Lentils	Free (1)
	III. Other:	
	— Cajan peas of the species '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

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

CCT heading No	Description	Rate of duty
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:	
	ex B. Bananas:	
	— Dried	2 %
	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	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:	
	E. Papaws	2 %
	F. Other	5 %
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 B. Bilberries (fruit of the species Vaccinium myrtillus), blackberries (brambleberries), mulberries and cloudberries	8 %
	C. Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium	7 %
	ex D. 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	7 %

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

CCT heading No	Description	Rate of duty
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)	3 %
	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
	— Other	Free (1)
08.12	Fruit, dried, other than that falling within heading Nos 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	9 %
	II. Roasted:	
	a) Not free of caffeine	12 %
	b) Free of caffeine	13 %
	B. Husks and skins	8 %
	C. Coffee substitutes containing coffee in any proportion	14 %
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	4 %
	II. Pimento:	
	c) Other	5 %
	B. Crushed or ground:	
	I. Pimento of the genus 'Capsicum'	5 %
	II. Other	4 %

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

CCT heading No	Description	Rate of duty
09.06	Cinnamon and cinnamon-tree flowers:	
	A. Ground	2 %
	B. Other	2 %
09.07	Cloves (whole fruit, cloves and stems)	10 %
09.08	Nutmeg, mace and cardamoms:	
	A. Neither crushed nor ground:	
	II. Other:	
	a) Nutmeg	Free
	B. Crushed or ground:	
	I. Nutmeg	Free
	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	7 %
	III. Seeds of fennel, coriander, cumin, caraway and juniper:	
	b) Other:	
	2. Other	Free
	B. Crushed or ground:	
	I. Badian seed	7 %
	III. Other	Free
09.10	Thyme, saffron and bay leaves; other spices:	
	A. Thyme:	
	I. Neither crushed nor ground:	
	b) Other	11 %
	II. Crushed or ground	13 %
	B. Bay leaves	13 %
	F. Other spices, including the mixtures referred to in Note 1 (b) to this Chapter:	
	I. Neither crushed nor ground	Free
	II. Crushed or ground:	
	b) Other	3 %
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	3 %
	B. Flour of the fruits falling within any heading in Chapter 8:	
	I. Of bananas:	
	— Denatured (a)	Free
	— Other	2 %

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

CCT heading No	Description	Rate of duty
11.04 *(cont'd)*	II. Other:	
	— Chestnuts	7·5 %
	— Not specified	3 %
12.03	Seeds, fruit and spores, of a kind used for sowing:	
	C. Grass and other herbage seeds:	
	II. Clover (Trifolium)	Free (1)
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 inseeticidal, 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
	B. Pectic substances, pectinates and pectates:	
	ex I. Dry, excluding apple, pear and quince pectic substances	12 %
	ex II. Other, excluding apple, pear and quince 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

(1) The exemption applies only to the developing countries listed in Annex C, on the condition that the Community provisions on seed are complied with.

CCT heading No	Description	Rate of duty
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	2 %
	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 %
	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 %

(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)*	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
	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 %

CCT heading No	Description	Rate of duty
16.02 *(cont'd)*	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) Of sheep or goats:	
	— Of sheep	18 %
	— Of goats	16 %
	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	Free
	C. 1 kg or less	5 %
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 %
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

CCT heading No	Description	Rate of duty
18.01	Cocoa beans, whole or broken, raw or roasted	Free (1)
18.02	Cocoa shells, husks, skins and waste	Free (1)
18.03	Cocoa paste (in bulk or in block), whether or not defatted	11 %
18.05	Cocoa powder, unsweetened	9 %
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)	Free + vc
	II. Other:	
	— Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as 'papad'	Free
	— Other	Free + 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)	Free + vc
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

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

CCT heading No	Description	Rate of duty
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 C. Other, excluding 'mixed pickles' and sweet peppers	14 %
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	B. Truffles	14 %
	D. Asparagus	20 %
	E. Sauerkraut	15 %
	ex F. Capers	12 %
	ex H. Other, including mixtures:	
	— Moringa oleifera (drumsticks)	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	10 % + (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	10 %
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 Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	6 % + (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	6 %
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:	

CCT heading No	Description	Rate of duty
20.05 *(cont'd)*	ex b) Other:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	11 % + (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	11 % + (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	11 %
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:	
	— 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:	
	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 %

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, 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	10 % + (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	7 % + (L)
	— Tamarind (pods, pulp)	7 % + (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	11 % + (L)
	b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:	
	2. Grapefruit segments	10 % + (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:	

CCT heading No	Description	Rate of duty
20.06 *(cont'd)*	— 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	8 % + (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	7 %
	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	11 %
	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	7 %
	— 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 ECU 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	14 %
	— Fruit falling within subheading 08.02 D	28 % (*)
	b) Of a value not exceeding 30 ECU 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	14 % + (L)
	— Fruit falling within subheading 08.02 D	28 % + (L) (*)

CCT heading No	Description	Rate of duty
20.07 *(cont'd)*	ex 2. Other:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	14 %
	— 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 ECU 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 % (*)
	4. Pineapple juice:	
	aa) Containing added sugar	18 % + (L) (*)
	bb) Other	19 % (*)
	6. Other fruit and vegetable juices:	
	ex aa) Containing added sugar:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons..	9 %
	— 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..	9 %
	— 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 ECU 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) (*)

CCT heading No	Description	Rate of duty
20.07 *(cont'd)*	bb) With an added sugar content of 30 % or less by weight	14 % (*)
	cc) Not containing added sugar	15 % (*)
	5. Pineapple juice:	
	aa) With an added sugar content exceeding 30 % by weight	18 % + (L) (*)
	bb) With an added sugar content of 30 % or less by weight	18 % (*)
	cc) Not containing added sugar	19 % (*)
	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	9 % + (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	9 %
	— 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	9 %
	— 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 or 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

CCT heading No	Description	Rate of duty
21.02 *(cont'd)*	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	8 %
21.04	Sauces; mixed condiments and mixed seasonings:	
	B. Sauces with a basis of tomato purée	6 %
	ex C. Other:	
	— Products with a tomato ketchup basis	7 %
	— Other, excluding sauces with a vegetable oil basis	5 %
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	Free
	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:	
	I. Maize	3 % + vc
	II. Rice	4 % + vc
	III. Other	4 % + vc
	G. Other:	
	I. Containing no milkfats or containing less than 1·5 % by weight of such fats:	

CCT heading No	Description	Rate of duty
21.07 *(cont'd)*	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 %
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:	
	— Tequilla, Pisco and Singani	1·30 ECU per hl per % vol of alcohol + 5 ECU 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	3 %

CCT heading No	Description	Rate of duty
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
451 Antigua and Barbuda
528 Argentina
453 Bahamas
640 Bahrain
666 Bangladesh (2)
469 Barbados
421 Belize
284 Benin (2)
675 Bhutan (2)
516 Bolivia
391 Botswana (2)
508 Brazil
676 Burma
328 Burundi (2)
302 Cameroon
306 Central African Republic (2)
244 Chad (2)
512 Chile
720 China
480 Colombia
375 Comoros (2)
318 Congo
436 Costa Rica
448 Cuba
600 Cyprus
460 Dominica
456 Dominican Republic
500 Ecuador
220 Egypt
428 El Salvador
310 Equatorial Guinea (2)
334 Ethiopia (2)
815 Fiji
314 Gabon
252 Gambia (2)
276 Ghana
473 Grenada
416 Guatemala
260 Guinea (2)
257 Guinea Bissau (2)
488 Guyana
452 Haiti (2)
424 Honduras
664 India
700 Indonesia
616 Iran
612 Iraq
272 Ivory Coast
464 Jamaica
338 Jibuti (2)
628 Jordan
696 Kampuchea (Cambodia)
346 Kenya
812 Kiribati
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
442 Panama
801 Papua New Guinea
520 Paraguay
504 Peru
708 Philippines
644 Qatar
247 Republic of Cape Verde (2)
066 Romania
324 Rwanda (2)
311 Sao Tome and Principe (2)
632 Saudi Arabia
248 Senegal
355 Seychelles and dependencies (2)
264 Sierra Leone
706 Singapore
806 Solomon Islands
342 Somalia (2)
728 South Korea
656 South Yemen (2)
669 Sri Lanka
465 St Lucia
467 St Vincent
224 Sudan (2)
492 Surinam
393 Swaziland
608 Syria
352 Tanzania (2)
680 Thailand
280 Togo
817 Tonga (2)
472 Trinidad and Tobago
212 Tunisia
807 Tuvalu
350 Uganda (2)
647 United Arab Emirates
236 Upper Volta (2)
524 Uruguay
816 Vanuatu
484 Venezuela
690 Vietnam
819 Western Samoa (2)
048 Yugoslavia
322 Zaire
378 Zambia
382 Zimbabwe

(1) The code number preceding the name of each beneficiary country or territory is that given in 'Geonomenclature 1980' (Regulation (EEC) No 2566/79 — OJ No L 294, 21. 11. 1979, 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 Island, Cocos (Keeling) Islands, Heard Island and McDonald Islands, Norfolk Island)
413 Bermuda
357 British Indian Ocean Territory
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)
813 Pitcairn
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
451 West Indies

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

(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 Republic
244 Chad
375 Comoros
310 Equatorial Guinea
334 Ethiopia
252 Gambia
260 Guinea
257 Guinea Bissau
452 Haiti
338 Jibuti
684 Laos
395 Lesotho
386 Malawi
667 Maldives
232 Mali
672 Nepal
240 Niger
652 North Yemen
247 Republic of Cape Verde
324 Rwanda
311 Sao Tome and Principe
355 Seychelles and dependencies
342 Somalia
656 South Yemen
224 Sudan
352 Tanzania
817 Tonga
350 Uganda
236 Upper Volta
819 Western Samoa