COMMISSION REGULATION (EEC) No 50/81

of 1 January 1981

on transitional measures applicable to trade within the Community in goods obtained in Greece or in another Member State of the Community under a procedure for the relief from or drawback of customs duties or other import charges — compensatory levy

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Greece (1), and in particular Article 41 (2) thereof,

Whereas it is necessary to determine the conditions under which goods obtained in the Community under a procedure for the relief from or drawback of customs duties or other import charges may benefit from Community arrangements in trade between Greece and the other Member States;

Whereas there is a danger that the admission of the said goods to the benefit of the Community arrangements may distort the conditions of competition in the common market, in so far as the products incorporated into their manufacture are third country products, unless that admission is subject to the collection of a levy, hereinafter called a 'compensatory levy', so designed as to compensate for the effects of those arrangements;

Whereas this danger exists in the case of goods on which customs duties or other import charges will, from 1 January 1981, be either totally eliminated or reduced by 71 % in trade between Greece and the other Member States, and whereas a compensatory levy should consequently be introduced for the third country products used in the manufacture of the said goods as soon as the Act of Accession comes into force if at the time of their importation no customs duties or charges with equivalent effect have been levied on these third country products, or if these products have benefited from a total or partial drawback of such duties or charges;

Whereas, however, there is no serious risk that competition will be distorted for products falling within the ECSC Treaty, and for certain products falling within the EEC Treaty, as long as the reduction in customs tariffs on trade between Greece and the other Member States does not exceed 20 %; whereas this will no longer be the case after 1 January 1983;

Whereas, leaving aside the special tariff treatment resulting from the agreements concluded between the Community and certain third countries, goods in the manufacture of which have been used products from other third countries may be admitted to free circulation only if the appropriate customs duties in the Common Customs Tariff or in the ECSC unified tariff have been levied in full on those products;

Whereas for these reasons the compensatory levy that will be a condition for the admission of the goods to the benefit of the Community arrangements should be based on the duties of the Common Customs Tariff or of the ECSC unified tariff applicable in respect of the products used in the manufacture of the aforesaid goods, where at the time of importation of those goods the customs duties or charges having equivalent effect which were applicable to those products in Greece or in the other Member States have not been levied or where the products have benefited from a total or partial drawback of such duties or charges;

Whereas the percentage of the compensatory levy should be such as to correspond to the percentage tariff reduction applied;

Whereas the application of a procedure for the relief from or drawback of the levies and other charges provided for under the common agricultural policy on agricultural products and on certain goods processed from agricultural products obtained within the Community would be incompatible with the arrangements for compensatory amounts provided for in Articles 43 and 61 of the Act of Accession;

Whereas a method should be determined for calculating the compensatory levy on agricultural products subject in the Community to the common

(1) OJ No L 291, 19. 11. 1979, p. 17.

organization of markets and on processed agricultural products subject to specific rules consequent upon the implementation of the common agricultural policy where such products are used in the manufacture of goods that are listed neither in Annex II to the EEC Treaty nor in Council Regulations (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), (EEC) No 2730/75 of 29 October 1975 on glucose and lactose (2) or (EEC) No 2783/75 of 29 October 1975 on the common system of trade for ovalbumin and lactalbumin (3) under a procedure for the relief from or drawback of the charges levied on them;

Whereas, in so far as the products so used are subject exclusively to levies and other charges provided for under the common agricultural policy, the amount of the compensatory levy that will be a condition for admitting the goods obtained the Community arrangements could, in the interests of simplifying administrative formalities, be the total amount drawn back or in respect of which relief has been granted;

Whereas, for such time as customs duties or components designed to protect the processing industry as described in Articles 43 (3) and 66 of the Act of Accession continue to be charged on trade between Greece and the other Member States in certain agricultural products and certain goods processed from agricultural products a compensatory levy should be applied both to a percentage of the Common Customs Tariff duties or of the component designed to protect the processing industry and to the entire variable component drawn back or in respect of which relief has been granted;

Whereas, in respect of products on the importation of which into the Community provision is made for the total or partial abolition of customs duties under agreements concluded between the Community and certain third countries, it is not necessary to provide for the collection of the compensatory levy when such products are used in the manufacture of goods under a procedure for the relief from or drawback of these duties; whereas, however, as regards agricultural products subject to a common organization of the market and goods processed from agricultural products, it is necessary to provide for the collection of the entire agricultural levy or variable component drawn back or in respect of which relief has been granted in order to avoid damaging the price mechanism;

Whereas it is necessary to ensure that third country products for consignment to another Member State are not first subjected to minor processing, under a procedure for the relief from or drawback of customs duties on imports, with the sole aim of evading the provisions relating to the charging of these duties or other commercial policy measures applicable to such products;

Whereas the Commission must monitor closely the trend of trade in the said goods and must be able to take appropriate measures should the detailed arrangements for the admission of such goods to the benefit of Community arrangements give rise to difficulties,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL

Article 1

1. Goods obtained in a Member State and in the manufacture of which have been incorporated products on which have not been charged as appropriate:

— customs duties and charges having equivalent effect, or

— compensatory amounts as prescribed in Articles 43 and 61 of the Act of Accession, or

— levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products,

to which they were liable in that Member State, or which have benefited from a total or partial drawback of such duties, charges, amounts, agricultural levies or other import charges, shall be admitted to the benefit of Community arrangements under the conditions of this Regulation on importation into another Member State.

2. The Community arrangements referred to in paragraph 1 consist of:

(a) The application of the compensatory amounts prescribed in Articles 43 and 61 of the Act of Accession, hereinafter referred to as 'accession compensatory amounts', and the progressive abolition:

— by Greece of the fixed component referred to in Article 43 (3) of the said Act in respect of the goods covered by Regulation (EEC) No 3033/80,

— by Greece and the other Member States of the component for protection of the processing industry referred to in Article 66 of the said

(1) OJ No L 323, 29. 11. 1980, p. 1.
(2) OJ No L 281, 1. 11. 1975, p. 20.
(3) OJ No L 282, 1. 11. 1975, p. 104.

Act in respect of the products covered by the common organization of the markets in cereals and rice;

(b) the progressive abolition of customs duties and charges having equivalent effect and the abolition of quantitative restrictions and measures having equivalent effect in respect of goods subject thereto.

3. The Community as constituted before the accession of Greece, hereinafter referred to as 'the Community of Nine', shall be regarded as a single Member State for the purposes of this Regulation.

Article 2

In those cases where products from a third country are subjected to a treatment insufficient to be regarded as manufacture, the goods so obtained shall benefit from the arrangements referred to in Article 1 only on condition that they are in free circulation in accordance with the provisions of the EEC Treaty, the ECSC Treaty and the Act of Accession.

Article 3

Products which, under Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing (1), are imported into the Member State of manufacture without payment of customs duties, charges having equivalent effect, compensatory amounts as prescribed in Articles 43 and 61 of the Act of Accession, agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods processed from agricultural products to which they are liable, in place of products of the same kind, quality and having in the same technical characteristics from the home market of that Member State used in the manufacture of goods exported to another Member State, shall be regarded as used, in the circumstances referred to in Article 1 (1), in the manufacture of goods exported to another Member State.

TITLE II

COMPENSATORY LEVY PROVISIONS

Section 1

Principles

Article 4

Subject to the exceptions set out in Title III, goods obtained in a Member State in the circumstances referred to in Article 1 (1) shall benefit from the Community arrangements on importation into another Member State on condition that a compensatory levy is charged in the Member State of manufacture in respect of each product used in such manufacture.

Article 5

1. The compensatory levy shall be determined according to the description and value (or, where applicable, by reference to any other charging basis) of the imported products used in the manufacture at the time they were entered with the Customs authorities in the context of the arrangements under which such manufacture was effected or, in the circumstances referred to in Article 3, imported goods of the same kind, quality and having the same technical characteristics as products from the home market used in the manufacture of exported goods, at the time of their entry with the Customs.

2. Where the processing of products results in several kinds of goods, the quantity, or, where appropriate, the value of the products used in manufacture of each kind of goods, shall be determined in accordance with Articles 17 and 18 of Directive 69/73/EEC referred to in Article 3.

Article 6

1. The date which determines the rate of the duties referred to in Article 7 shall be that which would apply if the goods obtained were entered for free circulation in the Member State of manufacture in completion of a procedure for the relief from or drawback of duties or other import charges instead of being exported to another Member State. However, this date shall be 1 January 1981 in respect of products, entered in Greece before that date under a procedure involving relief of drawback, which are used in the manufacture of goods.

2. The date which determines the percentage of the compensatory levy shall be that on which the competent customs authority accepts the declaration by which the person concerned states his intention to export the goods in question to another Member State.

However, when the goods are placed in a customs warehouse or a free zone in the Member State of manufacture before being exported to another Member State, the date for the determination of the percentage shall be that on which the competent customs authority accepts the declaration by which the person concerned states his intention to place the goods in question under one of the systems referred to above.

(1) OJ No L 58, 8. 3. 1969, p. 1.

Section 2

Compensatory levy applicable when products other than those referred to in Section 3 are used

Article 7

The compensatory levy in respect of products other than those referred to in Section 3 used in the manufacture of goods shall be based, as appropriate, on:

— the Common Customs Tariff duty if the products are covered by the EEC Treaty, or

— the customs duty of the ECSC unified tariff, if the products are covered by the ECSC Treaty.

Article 8

1. The rate of the compensatory levy shall be a percentage of the rate of the duties referred to in Article 7.

2. Where the goods are covered by the EEC Treaty:

(a) the percentage for goods obtained in Greece shall be 100;

(b) the percentage for goods obtained in the Community of Nine which are listed in Annex I shall be:

— 71 for the period from 1 January 1981 to 31 December 1981,

— 74 for the period from 1 January 1982 to 31 December 1982,

— 81 for the period from 1 January 1983 to 31 December 1983,

— 87 for the period from 1 January 1984 to 31 December 1984,

— 94 for the period from 1 January 1985 to 31 December 1985;

(c) the percentage for goods obtained in the Community of Nine which are goods not listed in Annex I shall be 100.

3. Where goods obtained in the Member States are goods covered by the ECSC Treaty, the percentage shall be:

— 0 for the period from 1 January 1981 to 31 December 1982,

— 40 for the period from 1 January 1983 to 31 December 1983,

— 60 for the period from 1 January 1984 to 31 December 1984,

— 80 for the period from 1 January 1985 to 31 December 1985.

Section 3

Compensatory levy applicable if agricultural products subject to the system of levies and other charges laid down under the common agricultural policy and/or goods covered by Regulation (EEC) No 3033/80 No 2730/75 or No 2783/75 are used

Article 9

1. The compensatory levy in respect of agricultural goods subject to the system of levies and other charges laid down under the common agricultural policy and of products covered by Regulation (EEC) No 2730/75 or (EEC) No 2783/75 used in the manufacture of goods shall be equal to the total amount of the charge drawn back or for which relief is given.

However, the compensatory levy applicable to the products referred to in Article 66 (1) of the Act of Accession shall be equal to the total of the variable component drawn back or for which relief is given and to a percentage of the component for the protection of the processing industry used for calculating the duty on imports of those products from third countries into the Community of Nine.

2. The compensatory levy in respect of goods covered by Regulation (EEC) No 3033/80 used in the manufacture of goods shall be equal to the total amount of the variable component drawn back or for which relief is given and to a percentage of the fixed component charged on the importation of such goods from third countries into the Community of Nine.

3. Where products used in the manufacture of goods are subject to customs duties and to levies or other charges provided for under the common agricultural policy, the compensatory levy shall be equal to the total amount of the agricultural levy drawn back or for which relief is given and to a percentage of the Common Customs Tariff duty.

4. Monetary compensatory amounts shall not be taken into account when determining the compensatory levy in the cases referred to in paragraphs 1, 2 and 3.

5. The percentage referred to in paragraphs 1, 2 and 3 shall be fixed in accordance with the provisions of Article 8 (2).

Where the products obtained are products which were covered by the provisions of Article 37 (2) of the Agreement establishing an association between the

European Economic Community and Greece (1), however, the percentage of the compensatory levy shall be fixed in accordance with the provisions of Article 8 (3).

TITLE III

EXCEPTIONS

Article 10

1. Goods obtained in a Member State in the circumstances referred to in Article 1 (1) shall on importation into another Member State benefit from the Community arrangements, without collection of the compensatory levy on the products used in their manufacture, where the products:

(a) come under Article 9 (2) of the EEC Treaty or

(b) are in free circulation in the Community in accordance with the ECSC Treaty or

(c) have been obtained in another Member State and meet the necessary conditions to benefit from the Community arrangements.

2. However, goods subject to a common organization of the market or to the provisions of Council Regulations (EEC) No 3035/80 of 11 November 1980 laying down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds (2) or (EEC) No 2730/75 manufactured or obtained from products falling within Section 3 of Title II imported from a Member State shall not benefit from the Community arrangements unless a compensatory levy equal to the accession compensatory amounts drawn back or on which relief has been collected on these products in the Member State of manufacture.

Article 11

1. By way of derogation from Article 4, and subject to any provisions that might be enacted in the future to obviate distortions of competition within the Community, no compensatory levy shall be charged on products imported from third countries with which the Community has concluded preferential tariff agreements, provided that the products fulfil the conditions necessary to qualify for such arrangements in the Community.

2. However, in respect of products falling within Section 3 of Title II, the rules laid down in Article 9 (1), (2) and (3) shall apply to the agricultural levy or the variable component resulting from those agreements.

TITLE IV

Article 12

Proof of the customs status of the products incorporated and of the goods obtained shall be established in accordance with the methods of administrative cooperation laid down for this purpose.

Article 13

Member States shall inform the Commission of the measures which they take for the purpose of applying this Regulation and of any problems raised by its application.

Article 14

This Regulation shall enter into force on 1 January 1981.

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

Done at Brussels, 1 January 1981.

For the Commission

The President

Roy JENKINS

(1) OJ No L 26, 18. 2. 1972, p. 244.

(2) OJ No L 323, 29. 11. 1980, p. 27.

ANNEX

List referred to in Article 8 (2) (b) and (c)

Brussels Nomenclature heading No (NCCC)	Description
Chapter 13	
ex 13.02	Incense
ex 13.03	Pectates
Chapter 14	
ex 14.05	Valonia, gall nuts
Chapter 15	
ex 15.05	Wool grease stearin
ex 15.06	Other animal oils and fats (including fats from bones and waste), excluding neat's foot oil
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10	Fatty acids, acit oils from refining, fatty alcohols
15.11	Glycerol and glycerol lyes
ex 15.15	Beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
ex 15.17	Degras
Chapter 17	
ex 17.02	Lactose and lactose syrup containing in the dry state, 99 % or more by weight of the pure product; glucose and glucose syrup containing in the dry state, 99 % or more by weight of the pure product
17.04	Sugar confectionery, not containing cocoa
Chapter 18	Cocoa and cocoa preparations, excluding heading Nos 18.01 and 18.02
Chapter 19	
ex 19.02	Malt-extract
19.03	Macaroni, spaghetti and similar products
19.05	Prepared foods obtained by swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
ex 19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
Chapter 21	Miscellaneous edible preparations, excluding heading Nos 21.05 and 21.07
Chapter 22	
22.01	Waters, including spa waters and aerated waters, ice and snow
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

Brussels Nomenclature heading No (NCCC)	Description
22.03	Beer made from malt
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
ex 22.08	Ethyl alcohol or neutral spirits, undenatured of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength, excluding those derived from agricultural products listed in Annex II to the Treaty establishing the Community
ex 22.09	Ethyl alcohol or neutral spirits, undenatured of a strength of less than 80°, excluding ethyl alcohol derived from agricultural products listed in Annex II to the Treaty establishing the Community; liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages
Chapter 24	
24.02	Manufactured tabacco; tobacco extracts and essences
Chapter 25	
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
ex 25.30	Crude natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight
ex 25.32	Earth colours, whether or not calcined or mixed together; santorin, pozzolana, trass, and similar earths, used in making hydraulic cements, whether or not powdered
Chapter 27	
27.05 bis	Coal gas, water gas, producer gas and similar gases
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars
ex 27.10	Mineral oils and greases for lubricating purposes
ex 27.11	Petroleum gases and other gaseous hydrocarbons, excluding propane of a purity not less than 99 % for use other than as a power or heating fuel
27.12	Petroleum jelly
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
Chapter 28	
ex 28.01	Chlorine
ex 28.04	Hydrogen, oxygen (including ozone) and nitrogen

Brussels Nomenclature heading No (NCCC)	Description
ex 28.06	Hydrochloric acid
28.08	Sulphuric acid; oleum
28.09	Nitric acid; sulphonitric acids
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)
28.12	Boric oxide and boric acid
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)
28.15	Sulphides or non-metals; phosphorus trisulphide
28.16	Ammonia, anhydrous or in aqueous solution
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
ex 28.19	Zinc oxide
ex 28.20	Artificial corundum
28.22	Manganese oxides
ex 28.23	Iron oxides, including earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3
ex 28.27	Red lead and litharge
28.29	Fluorides; fluorosilicates; fluoroborates and other complex fluorine salts
ex 28.30	Magnesium chloride, calcium chloride
ex 28.31	Hypochlorites; commercial calcium hypochlorite; chlorites
28.35	Sulphides; polysulphides
28.36	Dithionites, including those stabilized with organic substances; sulphoxylates
28.37	Sulphites and thiosulphates
ex 28.38	Sodium, barium iron, zinc, magnesium and aluminium sulphates; alums
ex 28.40	Phosphites, hypophosphites and phosphates, excluding bibasic lead phosphate
ex 28.42	Carbonates, including commercial ammonium carbonate containing ammonium carbamate, excluding lead hydrocarbonate (white lead)
ex 28.44	Mercury fulminate
ex 28.45	Sodium silicate and potassium silicate, including commercial grades
ex 28.46	Refined borax
ex 28.48	Arsenites and arsenates
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
ex 28.56	Silicon, boron and calcium carbides
ex 28.58	Distilled and conductivity water and water of similar purity
Chapter 29	
ex 29.01	Hydrocarbons for use as power or heating fuels; Naphthalene and anthracene
ex 29.04	Amyl alcohols
29.06	Phenols and phenol-alcohols

Brussels Nomenclature heading No (NCCC)	Description
ex 29.08	Dihenthyl ether (diamyl ether), diethyl ether, anethole
ex 29.14	Palmitic, stearic and oleic acids and their water soluble salts; anhydrides
ex 29.16	Tartaric, citric and gallic acids; calcium tartrate
ex 29.21	Nitroglycerine
ex 29.42	Nicotine sulphate
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42
Chapter 30	
ex 30.02	Antisera
ex 30.03	Medicaments (including veterinary medicaments), excluding the following products: — Anti-asthmatic cigarettes — Quinine, cinchonine, quinidine and their salts, whether or not in the form of proprietary products — Morphine, cocaine and other narcotics, whether or not in the form of proprietary products — Antibiotics and preparations based on antibiotics — Vitamins and preparations on vitamins — Sulphonamides, hormones and preparations based on hormones
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter
Chapter 31	
ex 31.03	Mineral or chemical fertilizers, phosphatic, excluding: — Basic-slag — Disintegrated (calcined) calcium phosphates (thermo phosphates and fused phosphates) and calcined natural aluminum calcium phosphates — Calcium hydrogen phosphate containing not less than 0·2 % of fluorine
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg
Chapter 32	
ex 32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin
ex 32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo, henna and chlorophyll) or of animal origin, excluding cochineal extract and kermes
ex 32.05	Synthetic organic dyestuffs (including pigment dyestuffs and excluding artificial indigo); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre
32.06	Colour lakes
ex 32.07	Other colouring matter, excluding: a) inorganic pigments or pigments of mineral origin, whether or not containing other substances facilitating dyeing, based on cadmium salts, b) chrome colours and Prussian blue; inorganic products of a kind used as luminophores

Brussels Nomenclature heading No (NCCC)	Description
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine, or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter
32.11	Prepared driers
32.12	Glaziers putty; grafting putty; painters' fillings; non-refractory sufacing preparations; stopping, sealing and similar mastics, including resin mastics and cements
32.13	Writing ink, printing ink and other inks
Chapter 33	
ex 33.01	Essential oils (terpeneless or not); concretes and absolutes; excluding essences of roses, rosemary, eucalyptus, sandalwood and cedar; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
ex 33.06	Eau de Cologne and other toilet waters; cosmetics and products for the care of the skin, hair and nails; toothpowders and toothpastes, products for oral hygiene; room deodorisers, prepared, whether or not perfumed
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and 'dental waxes'
Chapter 35	Albuminoidal substances; glues, enzymes
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys, certain combustible preparations
Chapter 37	
37.03	Sensitized paper; paperboard and cloth, unexposed or exposed but not developed
Chapter 38	
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha, acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products
ex 38.11	Disinfectants, insecticides, rat poisons, pesticides and similar products, put up in the form of articles such as sulphur-treated bands, wicks and candles, fly-papers, sticks coated with hexachlorodyclohexane (BHC) and the like; preparations consisting of an active product (such as DDT) mixed with other materials and put up in aerosol containers ready for use
38.18	Composite solvents and thinners for varnishes and similar products

Brussels Nomenclature heading No (NCCC)	Description
ex 38.19	Preparations known as 'liquids for hydraulic transmission' (in particular for hydraulic brakes) containing less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals
Chapter 39	
ex 39.02	Polyvinyl chloride
ex 39.01 ex 39.02 ex 39.03 ex 39.04 ex 39.05 ex 39.06	Polystyrene in all its forms; other plastic materials, cellulose ethers and esters, artificial resins, excluding: a) those in the form of granules, flakes, powders, waste and scrap to be used as raw materials for the manufacture of the products mentioned in this Chapter b) ion exchangers
ex 39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06, excluding fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12
Chapter 40	Rubber, synthetic rubber, factice, and articles thereof, excluding heading Nos 40.01, 40.02, 40.03 and 40.04, latex (ex 40.06), solutions and dispersions (ex 40.06), protective clothing for surgeons and radiologists and divers' suits (ex 40.13), and bulk forms or blocks, scrap, waste and powder of hardened rubber (ebonite and vulcanite) (ex 40.15)
Chapter 41	Raw hides and skins (other than furskins) and leather, excluding parchment-dressed leather and articles falling within heading Nos 41.01 and 41.09
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)
Chapter 43	Furskins and artificial fur; manufactures thereof
Chapter 44	Wood and articles of wood; wood charcoal, excluding heading No 44.07, articles of fibre building board (ex 44.21, ex 44.23, ex 44.27, ex 44.28), spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 (ex 44.26) and wood paving blocks (ex 44.28)
Chapter 45	
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
Chapter 46	Manufacture of straw, of esparto and of other plaiting materials; basketware and wickerwork, excluding plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips (ex 46.02)
Chapter 48	
ex 48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets, excluding the following products: — Ordinary newsprint made from chemical and mechanical pulp, weighing not more than 60 g/m² — Magazine paper — Cigarette paper — Tissue paper — Filter paper — Cellulose wadding — Hand-made paper and paperboard

Brussels Nomenclature heading No (NCCC)	Description
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
ex 48.05	Paper and paperboard, corrugated (with or without flat surface sheets) embossed in rolls or sheets
ex 48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49) in rolls or sheets, excluding squared paper, gold paper or silver paper and imitations thereof, transfer paper, indicator paper and unsensitized photographic paper
ex 48.13	Carbon paper
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery
ex 48.15	Other paper or paperboard, cut to size or shape, excluding cigarette paper, tapes for teletype machines, perforated tapes for monotype machines and calculating machines, filter papers and filter boards (including those for cigarette filter tips) and gummed strip
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; simple and other albums and book covers, of paper or paperboard
48.19	Paper or paperboard labels, whether or not printed or gummed
ex 48.21	Lamp shades; tablecloths and serviettes, handkerchiefs and towels; dishes, plates, cups, tablemats, bottlemats, glassmats
Chapter 49	
ex 49.01	Printed books, booklets, brochures and leaflets in the Greek language
ex 49.03	Children's picture books and painting books, printed wholly or partly in the Greek language
ex 49.07	Stamps not intended for public service
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings
ex 49.10	Calendars of any kind, of paper or paperboard, including calendar blocks, but excluding calendars intended for publicity purposes, in other languages than Greek
ex 49.11	Other printed matter, including printed pictures and photographs, but excluding the following articles: — Theatrical and photographic studio scenery — Printed matter for publicity purposes (including travel publicity), printed in other languages than Greek
Chapter 50	Silk and waste silk
Chapter 51	Man-made fibres (continuous)

Brussels Nomenclature heading No (NCCC)	Description
Chapter 52	Metallized textiles
Chapter 53	Wool and other animal hair, excluding raw, bleached and undyed products of heading Nos 53.01, 53.02, 53.03 and 53.04
Chapter 54	Flax and ramie, excluding heading No 54.01
Chapter 55	Cotton
Chapter 56	Man-made fibres (discontinuous)
Chapter 57	Other vegetable textile materials, excluding No 57.01; paper yarn and woven fabrics of paper yarn
Chapter 58	Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery
Chapter 59	Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use
Chapter 60	Knitted and crocheted goods
Chapter 61	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
Chapter 62	Other made up textile articles, excluding fans and hand screens (ex 62.05)
Chapter 63	Old clothing and other textile articles; rags
Chapter 64	Footwear, gaiters and the like, parts of such articles
Chapter 65	Headgear and parts thereof
Chapter 66	
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)
Chapter 67	
ex 67.01	Feather dusters
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit
Chapter 68	
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, or paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances

Brussels Nomenclature heading No (NCCC)	Description
68.10	Articles of plastering material
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials
Chapter 69	Ceramic products, excluding heading Nos 69.01, 69.02, other than bricks with a basis of magnesite and of magnesito-chromite, 69.03, 69.04 and 69.05, utensils and apparatus for laboratory and industrial use, containers for the transport of acids and other chemical products and articles of a kind used in agriculture, of heading No 69.09, and porcelain articles of heading Nos 69.10, 69.13 and 69.14
Chapter 70	
70.04	Unworked cast or rolled glass (including flashed or wired glass) whether figured or not, in rectangles
70.05	Unworked drawn or blown glass (including flashed glass) in rectangles
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked, excluding non-wired glass for mirrors
ex 70.07	Cast, rolled drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; leaded lights and the like
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed
70.10	Carboys, bottles jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet of office purposes, for indoor decoration, or for similar uses, excluding fire-resisting glassware of a kind commonly used for table or kitchen purposes, with a low coefficient of expansion, similar to Pyrex or Durex
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass
ex 70.15	Glass of a kind used for sun glasses (but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like
ex 70.16	Multi-cellular glass in blocks, slabs, plates, panels and similar forms
ex 70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated, excluding glassware for chemical laboratories; glass ampoules
ex 70.21	Other articles of glass, excluding articles for industry

Brussels Nomenclature heading No (NCCC)	Description
Chapter 71	
ex 71.12	Articles of jewellery, of silver (including silvergilt or platinum-plated silver), or rolled precious metal on base metal
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12
ex 71.14	Other articles of precious metal or rolled precious metal, excluding articles and utensils for workshops and laboratories
71.16	Imitation jewellery
Chapter 73	Iron and steel and articles thereof, excluding: (a) Products within the jurisdiction of the European Coal and Steel Community, falling within heading Nos 73.01, 73.02, 73.03, 73.05, 73.06, 73.07, 73.08, 73.09, 73.10, 73.11, 73.12, 73.13, 73.15 and 73.16 (b) Products falling within heading Nos 73.02, 73.05, 73.07 and 73.16 which are not within the jurisdiction of the European Coal and Steel Community (c) Heading Nos 73.04, 73.17, 73.19, 73.30, 73.33 and 73.34 and springs and leaves for springs, of iron or steel, for railway coaches, of heading No 73.35
Chapter 74	Copper and articles thereof, excluding coper alloys containing more than 10 % by weight of nickel and articles falling within heading Nos 74.01, 74.02, 74.06 and 74.11
Chapter 76	Aluminium and articles thereof, excluding heading Nos 76.01 and 76.05 and spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 (ex 76.16)
Chapter 78	Lead and articles thereof
Chapter 79	Zinc and articles thereof, excluding heading Nos 79.01, 79.02 and 79.03
Chapter 82	
ex 82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)
ex 82.04	Portable forges; grinding wheels with frameworks (hand or pedal operated); and articles for domestic use
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, and blades therefor
ex 82.11	Safety razor blades and blanks thereof
ex 82.13	Other articles of cutlery (for example secateurs, hair clippers, butchers' cleavers, paper knives), excluding hand-operated clippers and parts thereof
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware
82.15	Handles of base metal for articles falling within heading Nos 82.09, 82.13 and 82.14
Chapter 83	Miscellaneous articles of base metal, excluding heading No 83.08, statuettes and other ornaments of a kind used indoors (ex 83.06) and beads and spangles (ex 83.09)

Brussels Nomenclature heading No (NCCC)	Description
Chapter 84	
ex 84.06	Spark ignition engines, petrol driven of a cylinder capacity of 220 cc or more; internal combustion engines, semi diesel type; internal combustion engines, diesel type, of 37 kW or less; engines for motor-cycles and auto-cycles
ex 84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices
ex 84.11	Air pumps and vacuum pumps (including motor and turbo-pumps); fans, blowers and the like, with integral motors, weighing less than 150 kg and fans or blowers without motor, weighing 100 kg or less
ex 84.12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air, for domestic use
ex 84.14	Bakery ovens and parts thereof
ex 84.15	Refrigerating cabinets and other refrigerating plant, equipped with a refrigerating unit
ex 84.17	Instantaneous or storage water heaters, non-electrical
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds
ex 84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders, for domestic use; similar hand operated appliances for agricultural use, truck mounted, weighing 60 kg or less
ex 84.24	Ploughs designed for tractor or animal draught, weighing 700 kg or less; ploughs designed for mounting on tractors, with two or three shares or discs; harrows designed for tractor or animal draught, with fixed framework and fixed teeth; disc harrows, weighing 700 kg or less
ex 84.25	Threshers; maize huskers and maize threshers; harvesting machinery, animal drawn; straw or fodder presses; fanning mills and similar machines for screening seeds and cereal graders
84.27	Presses, crushers and other machinery, of a kind used in wine making, cider making, fruit juice preparation or the like
ex 84.28	Seed crushing machines; farm-type milling machines
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables
ex 84.34	Printing type
ex 84.38	Shuttles; reeds for looms
ex 84.40	Washing machines, whether or not electric, for domestic use
ex 84.47	Machine tools for sawing and planing wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49
ex 84.56	Machinery for agglomerating, moulding or shaping ceramic paste, unhardened cements, plastering materials or other mineral products
ex 84.59	Oil presses and mills; machines for stearin soap manufacture
84.61	Taps, cocks, valves and similar applicances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves
ex 84.63	Speed reducers
Chapter 85	
ex 85.01	Generators of 20 kVA output or less; motors of 74 kW or less; rotary converters of 37 kW or less; transformers and static converters other than for radio-broadcasting, radiotelephonic, radiotelegraphic and television receivers

Brussels Nomenclature heading No (NCCC)	Description
85.03	Primary cells and primary batteries
85.04	Electric accumulators
ex 85.06	Room fans
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon
ex 85.17	Electric sound signalling apparatus
ex 85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches relays, fuses, lightning arresters, surge suppressors, plugs, lamp holders and junction boxes)
ex 85.20	Electric-filament lamps and electric discharge lamps, excluding infra-red and ultra-violet lamps
ex 85.21	Cathode-ray tubes for television sets
85.23	Insulated (including enamelled or anodized) electric wire cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors
85.25	Insulators of any materials
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for puroposes of assembly, but not including insulators falling within heading No 85.25
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material
Chapter 87	
ex 87.02	Motor vehicles for the public transport of persons and motor vehicles for the transport of goods or materials (excluding chassis metioned in Note 2 to Chapter 87)
87.05	Bodies (including cabs), for the motor vehicles falling within heading No 87.01, 87.02 or 87.03
ex 87.06	Chassis without engines, and parts thereof
ex 87.11	Invalid carriages (other than motorized or otherwise mechanically propelled)
ex 87.12	Parts and accessories of invalid carriages (other than motorized or otherwise machanically propolled)
87.13	Baby carriages and parts thereof
Chapter 89	
ex 89.01	Lighters and barges; tankers designed to be towed; sailing vessels; inflatable boats of artificial plastic materials

Brussels Nomenclature heading No (NCCC)	Discription
Chapter 90	
ex 90.01	Ophthalmic lenses
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes goggles and the like
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other
ex 90.26	Meters for hand-operated petrol pumps and water meters (volumetric and tachometric)
Chapter 92	
92.12	Gramophone records and other sound or similar recordings; matrices for the productions of records, prepared record blanks, film for mechanical sound recording, prepared-tapes, wires, strips and like articles of a kind commonly used for sound or similar recording
Chapter 93	
ex 93.04	Sporting guns and rifles
ex 93.07	Wads for shotguns; sporting cartridges for revolvers, pistols and walking stick guns, ball or shot cartridges for target shooting guns of calibres up to 9 mm; cartridge cases for sporting guns and sporting rifles, of metal and paperboard; bullets, shot and buckshot for sporting guns and sporting rifles
Chapter 94	Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings, excluding heading No 94.02
Chapter 96	Brooms, brushes, powder puffs and sieves, excluding prepared knots and tufts for broom or brush making of heading No 96.01 and articles falling within heading Nos 96.05 and 96.06
Chapter 97	
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles, and pedal motor cars); dolls' prams and dolls' push chairs
97.02	Dolls
97.03	Other toys: working models of a kind used for recreational purposes
ex 97.05	Streamers and confetti
Chapter 98	Miscellaneous manufactured articles, excluding stylograph pens falling within heading No 98.03 and excluding heading Nos 98.04, 98.10, 98.11, 98.14 and 98.15