# COUNCIL REGULATION (EEC) No 3601/85

## of 17 December 1985

## applying generalized tariff preferences for 1986 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 in general 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Whereas the temporary and non-binding nature of the system means that the offer may be withdrawn wholly or in part at a later stage, thus maintaining the possibility of remedying any unfavourable situations which might arise, including in the African, Caribbean and Pacific States (ACP States) following the implementation of the system;

Whereas, when the Community proposed its generalized tariff preferences scheme for the second 10-year period, it envisaged to analyse in 1985 the functioning of the scheme and introduce measures of adjustment that would prove necessary;

Whereas experience from the application of the Community scheme in the first 15 years has shown that the 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 II, and a reduction in customs duties within the limits of Community tariff quotas for tobacco, soluble coffee and preserved pineapples;

Whereas from 1 March 1986 the Kingdom of Spain and the Portuguese Republic shall apply the Community system of generalized preferences, in compliance with Articles 178 and 365 of the Act of Accession; whereas the tariff quota volumes should consequently be increased, and the calculation of the increase in these volumes to be based on past statistics regarding imports into the two new Member States of the products concerned;

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;

(1) OJ No L 323, 29. 11. 1980, p. 1.
(2) OJ No C 302, 25. 11. 1985, p. 182.
(3) OJ No C 343, 31. 12. 1985.
(4) OJ No C 344, 31. 12. 1985.

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; whereas, therefore, the agricultural products listed in Annex IV, originating in the least-developed developing countries which appear in the list in Annex V to this Regulation, should be totally exempt from customs duties;

Whereas it is necessary to ensure equal and continuous access for all Community importers 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 scheme;

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, however, it seems advisable to permit the Member States to limit the exercise of their total obligation to draw on the reserve amount to at least 50 % of their initial share;

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, having regard to the rules applying to the repayment or remission of import or export duties, and in particular to Council Regulation (EEC) No 1430/79 (1) and Commission Regulation (EEC) No 3040/83 (2), a procedure should be laid down to regularize imports actually made within the quotas and/or other preferential tariff limits opened under this Regulation and thus provision should be made for the Commission to be able to take appropriate measures;

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 it is expedient that the Community should authorize the importation of the products referred to in Annex II, originating in the countries and territories listed in Annex III, subject to the customs duties given in respect of each of them, without quantitative limitations; 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 (3);

Whereas it is necessary to establish complete statistics on imports admitted in accordance with the provisions of this Regulation and to apply to the collection, preparation and transmission of these statistics Council Regulations (EEC) No 1445/72 (4), (EEC) No 3065/75 (5) and (EEC) No 1736/75 (6);

(1) OJ No L 175, 12. 7. 1979, p. 1.
(2) OJ No L 297, 29. 10. 1983, p. 13.
(3) OJ No L 148, 28. 6. 1968, p. 1.
(4) OJ No L 161, 17. 7. 1972, p. 1.
(5) OJ No L 307, 27. 11. 1975, p. 1.
(6) OJ No L 183, 14. 7. 1975, p. 3.

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 fisheries products originating in Greenland will benefit from a free access regime under certain conditions included in a specific EEC-Greenland Fisheries Agreement and connected dispositions, and alternatively, in the event that these conditions are no longer met, will be subject to appropriate measures as concerns their import regime;

Whereas in these conditions it does not appear necessary to include these products in the present Regulation,

HAS ADOPTED THIS REGULATION:

SECTION I

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

*Article 1*

1. From 1 January to 31 December 1986, Community imports of the products listed in Annex II shall benefit from the customs duties specified for each product.

From 1 March 1986, Spain and Portugal shall apply on the imports of products referred to above the customs duties established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

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

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 IV originating in the countries listed in Annex V shall be imported into the Community free of customs duties without prejudice to the levying of additional duties which may be applicable in the Common Customs Tariff, indicated by the symbols 'vc', 'ads' or 'adf'.

4. 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. The Member States shall, within six weeks of the end of each quarter at the latest, forward to the Statistical Office of the European Communities the statistical results for the products entered for free circulation in the reference quarter under a generalized preferential treatment in accordance with the provisions of the present Regulation. These results, transmitted according to the headings of the nomenclature of goods for external trade statistics of the Community and statistics of trade between Member States (NIMEXE), shall show the country of origin, value, quantity and any supplementary units as defined by Regulation (EEC) No 1736/75.

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

**COMMUNITY TARIFF QUOTAS**

**A. Raw or unmanufactured tobaccos other than the Virginia 'flue-cured' type excluding the sun-cured oriental type**

*Article 3*

1. From 1 January to 31 December 1986 a Community tariff quota of 12 917 tonnes shall be opened

in the Community for imports of raw or unmanufactured tobaccos, excluding the sun-cured oriental type, falling within subheading 24.01 ex B of the Common Customs Tariff. Within this tariff quota the customs duty shall be suspended at 14 % with a minimum charge of 28 ECU per 100 kilograms net weight and a maximum charge of 33 ECU per 100 kilograms net weight.

From 1 March 1986, Spain and Portugal shall apply on the imports of products referred to above the customs duties established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

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

The customs duty shall be totally suspended for imports from the countries listed in Annex V of tobacco other than the Virginia 'flue-cured' type falling within subheadings 24.01 ex A and B of the Common Customs Tariff (NIMEXE codes 24.01-65 and 24.01-69) under this tariff quota.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex III, 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.

*Article 4*

1. A first tranche of 11 917 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 6, shall be valid until 31 December 1986, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 000 tonnes shall constitute the reserve.

*Article 5*

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 4 (1), or of that share minus any portion returned to the reserve pursuant to Article 7, 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, whilst informing the Commission, limit the aggregate total of its additional shares to 50 % or to a higher proportion of its initial share.

*Article 6*

Without prejudice to the provisions of Article 7, additional shares drawn pursuant to Article 5 shall be valid until 31 December 1986.

*Article 7*

A Member State which, on 16 June 1986, has not exhausted its initial share shall, not later than 1 July 1986, 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. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 July 1986, notify the Commission of the total quantities of the products in question imported up to and including

16 June 1986 and charged against the Community quota and of any portion of their initial share returned to the reserve.

**B. Raw or unmanufactured Virginia 'flue-cured' type tobaccos**

*Article 8*

1. From 1 January to 31 December 1986, a Community tariff quota of 65 992 tonnes shall be opened in the Community for imports of raw or unmanufactured Virginia 'flue-cured' type tobaccos falling within subheading 24.01 ex A of the Common Customs Tariff. Within this tariff quota the customs duty shall be suspended at 6 % with a minimum charge of 16 ECU per 100 kilograms net weight and a maximum charge of 30 ECU per 100 kilograms net weight.

From 1 March 1986, Spain and Portugal shall apply on the imports of product referred to above the customs duties established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

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

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex III, 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 64 792 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 12, shall be valid until 31 December 1986, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 200 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 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, whilst informing the Commission, limit the aggregate total of its additional shares to 50 % or to a higher proportion of its initial share.

*Article 11*

Without prejudice to the provisions of Article 12, additional shares drawn pursuant to Article 10 shall be valid until 31 December 1986.

*Article 12*

A Member State which, on 25 October 1986, has not exhausted its initial share shall, not later than 7 November 1986, 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. At

the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 7 November 1986, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1986 and charged against the Community quotas and of any portion of their initial share returned to the reserve.

### C. **Soluble coffee**

*Article 13*

1. From 1 January to 31 December 1986, a Community tariff quota of 19 200 tonnes shall be opened under the conditions listed and stated in columns 2, 3, 4 and 6 of Annex I, for imports into the Community of soluble coffee falling within subheading 21.02 ex A of the Common Customs Tariff.

From 1 March 1986, Spain and Portugal shall apply on the imports of product referred to above the customs duties established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex III. 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 14*

1. A first tranche of 17 280 tonnes shall be apportioned among the Member States.

The shares for each Member State which, subject to Article 17, shall be valid until 31 December 1986, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 920 tonnes shall constitute the reserve.

*Article 15*

1. Where a Member State has used 90 % or more of its initial share 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 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 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, whilst informing the Commission, limit the aggregate total of its additional shares to 50 % or to a higher proportion of its initial share.

*Article 16*

Without prejudice to the provisions of Article 17, additional shares drawn pursuant to Article 15 shall be valid until 31 December 1986.

*Article 17*

A Member State which, on 15 September 1986, has not exhausted its initial share shall, not later than 1 October 1986 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. At the request of the Commission, it may also make anticipatory returns.

The Member States shall, not later than 1 October 1986, notify the Commission of the total quantities of the products in question imported up to 15 September 1986 and charged against the Community

quotas and of any portion of their initial share returned to the reserve.

### D. Preserved pineapples, other than in slices, half slices or spirals

*Article 18*

1. From 1 January to 31 December 1986, a Community tariff quota of 46 750 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).

From 1 March 1986, Spain and Portugal shall apply on the imports of products referred to above the customs duties established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex III. 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 42 350 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 1986, shall be as listed in column 6 of Annex I.

2. The second tranche of 4 400 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, whilst informing the Commission, limit the aggregate total of its additional shares to 50 % or to a higher proportion of its initial share.

*Article 21*

Without prejudice to the provisions of Article 22, additional shares drawn pursuant to Article 20 shall be valid until 31 December 1986.

*Article 22*

A Member State which, on 15 August 1986 has not exhausted its initial share shall, not later than 1 September 1986 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. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 September 1986 notify the Commission of the total quantities of the products in question imported up to 15 August 1986 and charged against the Community

quota and of any portion of their initial share returned to the reserve.

### E. Preserved pineapples, in slices, half slices or spirals

*Article 23*

1. From 1 January to 31 December 1986, a Community tariff quota of 32 475 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).

From 1 March 1986, Spain and Portugal shall apply on the imports of products referred to above the customs duties established in accordance with Articles 178 and 365 of the 1985 Act of Accession.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex III. 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 30 675 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 1986, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 800 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, whilst informing the Commission, limit the aggregate total of its additional shares to 50 % or to a higher proportion of its initial share.

*Article 26*

Without prejudice to the provisions of Article 27, additional shares drawn pursuant to Article 25 shall be valid until 31 December 1986.

*Article 27*

A Member State which, on 15 September 1986, has not exhausted its initial share shall, not later than 1 October 1986 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. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 October 1986 notify the Commission of the total quantities of the products in question imported up to 15 September 1986 and charged against the Community quota and of any portion of their initial share returned to the reserve.

SECTION III

**GENERAL PROVISIONS**

*Article 28*

The Commission shall keep an account of the shares opened by the Member States pursuant to Articles 4, 5, 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:

— 15 July 1986, of the amount still in the reserve following any return of shares pursuant to Article 7,

— 21 November 1986, of the amount still in the reserve following any return of shares pursuant to Article 12,

— 15 October 1986, of the amount still in the reserves following any return of shares pursuant to Articles 17 and 27,

— 15 September 1986, 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 5, 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*

By 28 February 1987 at the latest, Member States shall notify the Commission of the final total of the quantities charged and any balance of the shares still unused at 31 December 1986. Up to the limit of the balances remaining, and at the request of the Member States, the Commission shall authorize the Member States to make any necessary regularization of the quantities charged against imports actually made during the period referred to in Article 1 (1). The Commission shall inform the Member States thereof.

*Article 30*

1. The Member States shall ensure free access to the shares allocated to them for importers of the said goods.

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 3, 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 31*

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 32*

Where the Commission 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 33*

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 32 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 34*

Articles 32 and 33 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 35*

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

*Article 36*

This Regulation shall enter into force on 1 January 1986.

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

Done at Brussels, 17 December 1985.

*For the Council*

*The President*

J. F. POOS

*ANNEX I*

**List of products subject to Community preferential tariff quotas and ceilings**

| Order No | CCT heading No and NIMEXE code | Description | Rate of duty | Community tariff quotas | | |
|---|---|---|---|---|---|---|
| | | | | Quota amount (tonnes) | Initial share of quota amounts allocated to Member States (tonnes) | |
| (1) | (2) | (3) | (4) | (5) | (6) | |
| 50.0010 | ex 20.06 B II a) 5, b) 5, c) 1 dd) and c) 2 bb) (20.06-ex 38, ex 39, ex 65, ex 67, ex 91, ex 99) | Preserved pineapples, other than in slices, half slices or spirals | 12 % + (L) | 46 750 (reserve: 4 400) | BNL<br>DK<br>D<br>GR<br>E<br>F<br>IRL<br>I<br>P<br>UK | 4 000<br>1 000<br>18 800<br>360<br>2 750<br>2 400<br>240<br>1 200<br>100<br>11 500 |
| 50.0020 | ex 20.06 B II a) 5, b) 5, c) 1 dd) and c) 2 bb) (20.06-ex 38, ex 39, ex 65, ex 67, ex 91, ex 99) | Preserved pineapples, in slices, half slices or spirals | 15 % + (L) | 32 475 (reserve: 1 000) | BNL<br>DK<br>D<br>GR<br>E<br>F<br>IRL<br>I<br>P<br>UK | 4 350<br>880<br>13 300<br>50<br>840<br>250<br>200<br>1 470<br>75<br>9 260 |
| 50.0030 | 21.02 ex A (21.02-11) | Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates:<br>— 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 | 9 % | 19 200 (reserve: 1 920) | BNL<br>DK<br>D<br>GR<br>E<br>F<br>IRL<br>I<br>P<br>UK | 1 273<br>35<br>2 567<br>300<br>45<br>237<br>33<br>45<br>45<br>12 700 |

| Order No | CCT heading No and NIMEXE code | Description | Rate of duty | Community tariff quotas | |
|---|---|---|---|---|---|
| | | | | Quota amount (tonnes) | Initial share of quota amounts allocated to Member States (tonnes) |
| (1) | (2) | (3) | (4) | (5) | (6) |
| 50.0040 | 24.01 ex A (24.01-02, 09) | Unmanufactured Virginia 'flue-cured' type tobaccos | 6 % with min. of 16 ECU and max. of 30 ECU/ 100 kg | 65 992 (reserve: 1 200) | BNL 7 098<br>DK 1 501<br>D 10 110<br>GR 500<br>E 4 167<br>F 1 090<br>IRL 1 944<br>I 3 555<br>P 625<br>UK 34 202 |
| 50.0050 | 24.01 ex B (24.01-61, 63, 71, 73, 74, 76, 77, 78) | Unmanufactured tobacco, other, excluding the sun-cured oriental type | 14 % with min. of 28 ECU and max. of 33 ECU/ 100 kg | 12 917 (reserve: 1 000) | BNL 2 801<br>DK 600<br>D 1 550<br>GR 8<br>E 5 217<br>F 1 300<br>IRL 8<br>I 23<br>P 200<br>UK 210 |

*ANNEX II*

**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)

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 01.01 | Live horses, asses, mules and hinnies: | |
| | | A. Horses: | |
| 52.0010 | | II. For slaughter (d) | 2 % |
| 52.0020 | | 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: | |
| 52.0030 | | b) Other | Free |
| | | B. Offals: | |
| | | II. Other: | |
| 52.0033 | | a) Of horses, asses, mules and hinnies | 5 % |
| | | b) Of bovine animals: | |
| 52.0035 | | 2. Other | 2 % |
| | 02.04 | Other meat and edible meat offals, fresh, chilled or frozen: | |
| 52.0040 | | ex A. Of domestic pigeons | 5 % |
| 52.0050 | | ex B. Furred game | Free |
| | | C. Other: | |
| 52.0060 | | ex I. Frogs' legs | Free |
| 52.0070 | | II. Other | Free |
| | 03.01 | Fish, fresh (live or dead), chilled or frozen: | |
| | | A. Freshwater fish: | |
| | | I. Trout and other salmonidae: | |
| 52.0075 | | a) Trout | 10 % |
| | | B. Saltwater fish: | |
| | | I. Whole, headless or in pieces: | |
| 52.0080 | | e) Sharks | 4 % (**) |
| 52.0090 | | g) Atlantic halibut and lesser or Greenland halibut | 4 % (**) |
| | | y) Other: | |
| 52.0100 | | — Aquarium fish | Free (**) |

*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 one asterisk, originating in China.

(c) Preferences are not to be granted in respect of products marked with two asterisks, originating in Greenland.

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

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 03.01 *(cont'd)* | B. II. Fillets: | |
| | | b) Frozen: | |
| 52.0110 | | 10. Of sharks (Squalus spp) | 10 % (**) |
| 52.0120 | | ex 17. Of halibut | 10 % (**) |
| 52.0130 | | 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: | |
| 52.0140 | | d) Atlantic halibut (Hippoglossus hippoglossus) | 10 % (**) |
| 52.0150 | | e) Salmon, salted or in brine | 2 % (**) |
| 52.0160 | | ex f) Hilsa spp, in brine | 8 % (**) |
| | | II. Fillets: | |
| | | ex d) Other: | |
| 52.0170 | | — Hilsa spp, in brine | 10 % (**) |
| | 03.03 | Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: | |
| | | A. Crustaceans: | |
| 52.0180 | | I. Crawfish | 7 % (**) |
| | | II. Lobsters (Homarus spp): | |
| 52.0190 | | a) Live | 4 % (**) |
| | | b) Other | |
| 52.0200 | | 1. Whole | 4 % (**) |
| 52.0210 | | 2. Other | 4 % (**) |
| 52.0220 | | III. Crabs and freshwater crayfish | 4 % (**) |
| | | IV. Shrimps and prawns: | |
| 52.0230 | | a) Prawns and shrimps of the Pandalidae family | 4 % (**) |
| 52.0240 | | c) Other | 4,5 % (**) |
| | | V. Other: | |
| | | ex b) Other: | |
| 52.0250 | | — Peurullus spp | 4 % (**) |
| | | B. Molluscs: | |
| 52.0260 | | II. Mussels | 5,5 % (**) |
| | | IV. Other: | |
| | | a) Frozen: | |
| | | 1. Squid: | |
| 52.0270 | | aa) Loligo spp | 4 % (**) |
| 52.0280 | | bb) Todarodes sagittatus | 4 % (**) |
| 52.0300 | | 2. Cuttle-fish of the species Sepia officinalis, Rossia macrosoma and Sepiola rondeleti | 5,5 % (**) |
| 52.0310 | | 3. Octopus | 4 % (**) |
| 52.0320 | | 4. Coquilles St Jacques (Pecten maximus) | 4 % (**) |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| 52.0330 | 03.03 *(cont'd)* | B. IV. a) 5. Striped venus and other species of the family Veneridae | 4 % (**) |
| 52.0340 | | 6. Other | 4 % (**) |
| 52.0350 | | b) Other | 4 % (**) |
| 52.0360 | 04.06 | Natural honey | 25 % |
| | 04.07 | Edible products of animal origin, not elsewhere specified or included: | |
| 52.0370 | | — Royal jelly | 4 % |
| 52.0375 | | — Other | 2 % |
| | 05.03 | Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: | |
| 52.0380 | | 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: | |
| 52.0390 | | II. Other | Free |
| 52.0400 | | B. Other | Free |
| | 05.13 | Natural sponges: | |
| 52.0410 | | B. Other | Free |
| | 06.02 | Other live plants, including trees, shrubs, bushes, roots, cuttings and slips: | |
| | | A. Unrooted cuttings and slips: | |
| 52.0420 | | II. Other | 6 % |
| | | ex D. Other: | |
| 52.0430 | | — Yuccas and cactuses, not planted in pots, tubs, boxes or the like | 8 % |
| 52.0440 | | — 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: | |
| 52.0450 | | — Orchids (family Orchidaceae) and Anthurium | 15 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 06.03 *(cont'd)* | A. ex II. From 1 November to 31 May: | |
| 52.0460 | | — Orchids (family Orchidaceae) and Anthurium .. | 15 % |
| | | ex B. Other: | |
| 52.0470 | | — Cut flowers, not further prepared than dried ..... | 7 % |
| 52.0480 | | — Cut flowers, dyed, bleached, impregnated or otherwise prepared ..... | 15 % |
| | 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: | |
| 52.0490 | | I. Fresh ..... | 7 % |
| 52.0500 | | II. Not further prepared than dried ..... | 2 % |
| 52.0510 | | III. Other ..... | 14 % |
| | 07.01 | Vegetables, fresh or chilled: | |
| | | G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots: | |
| 52.0520 | | III. Horse-radish (Cochlearia armoracia) ..... | 13 % |
| 52.0525 | | ex K. Asparagus, from 1 October to 31 January ..... | 12 % |
| | | T. Other: | |
| 52.0530 | | ex I. Courgettes, from 1 January to the last day of February ..... | 9 % |
| 52.0535 | | ex II. Aubergines, from 1 January to 31 March ..... | 9 % |
| | | ex III. Other: | |
| 52.0540 | | — Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench); Moringa oleifera (drumsticks) ..... | Free |
| 52.0545 | | — Pumpkins and courges, from 1 January to last day of February ..... | 9 % |
| 52.0550 | | — Other, excluding celery sticks and parsley, from 1 January to 31 March ..... | 9 % |
| | 07.02 | Vegetables (whether or not cooked), preserved by freezing: | |
| | | ex B. Other: | |
| 52.0560 | | — Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench) ..... | 13 % |
| | 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: | |
| 52.0570 | | — Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench) ..... | Free |
| 52.0575 | | — Bamboo shoots ..... | 6 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 07.04 | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared: | |
| | | ex B. Other: | |
| 52.0580 | | — Mushrooms, excluding cultivated mushrooms | 8 % |
| 52.0590 | | — Horse-radish (Cochlearia armoracia) | Free |
| 52.0600 | | — Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench) | 11 % |
| 52.0610 | | — Sweet peppers with a humidity content of 9,5 % or less | 12 % |
| | 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'): | |
| 52.0620 | | — Beans of the genus 'Phaseolus' | Free |
| 52.0630 | | — Chick peas of the species 'Cicer arietinum' | Free |
| 52.0640 | | — Other | 2 % |
| 52.0640 | | — Beans of the genus 'Phaseolus' | Free |
| | | III. Other: | |
| 52.0650 | | — Cajan peas of the species 'Cajanus cajan' | Free |
| 52.0660 | | — 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: | |
| 52.0670 | | B. Other | Free |
| | 08.01 | Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not: | |
| | | ex A. Dates | |
| 52.0680 | | — For industrial tranformation, excluding the manufacture of alcohol, or for conditioning for retail sale in immediate packings with a net capacity of 11 kg or less (a) | 8 % |
| | | ex B. Bananas: | |
| 52.0690 | | — Dried | Free |
| 52.0700 | | D. Avocados | 6 % |
| 52.0710 | | E. Coconuts | Free |
| | | H. Other: | |
| 52.0720 | | — Mangosteens, guavas | Free |
| 52.0730 | | — Mangoes | 4 % |

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

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 08.02 | Citrus fruit, fresh or dried: | |
| | | B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: | |
| 52.0733 | | ex I. Clementines, from 15 May to 15 September | 16 % |
| 52.0735 | | ex II. Other, from 15 May to 15 September | 16 % |
| | | ex E. Other: | |
| 52.0740 | | — Limes and limettes (Citrus aurantifolia var. Lumio and var. Limetta) | 9,6 % |
| | 08.05 | Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not: | |
| 52.0750 | | D. Pistachios | Free |
| 52.0760 | | E. Pecans | Free |
| 52.0770 | | F. Areca (or betel) and cola | Free |
| 52.0780 | | ex G. Other (excluding hazelnuts) | Free |
| | 08.07 | Stone fruit, fresh: | |
| 52.0790 | | E. Other | 7 % |
| | 08.08 | Berries fresh: | |
| 52.0800 | | C. Bilberries (fruit of the species Vaccinium myrtillus) | Free |
| 52.0810 | | E. Papaws | Free |
| | | F. Other: | |
| 52.0820 | | I. Fruit of the species Vaccinium macrocarpum and Vaccinium corymbosum | 3 % |
| 52.0825 | | II. Other | 5 % |
| | ex 08.09 | Other fruit, fresh: | |
| 52.0830 | | — Rose-hips fruit | Free |
| 52.0840 | | — Watermelons from 1 November to 30 April | 6,5 % |
| 52.0850 | | — Others excluding melons and watermelons | 6 % |
| | 08.10 | Fruit (whether or not cooked), preserved by freezing, not containing added sugar: | |
| 52.0860 | | ex B. — Bilberries (fruit of the species Vaccinium myrtillus) | 7 % |
| 52.0870 | | — Blackberries (brambleberries), mulberries and cloudberries | 8 % |
| 52.0880 | | C. Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium | 3 % |
| | | ex D. Other: | |
| 52.0890 | | — Quinces | 11 % |
| 52.0900 | | — 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 % |
| 52.0910 | | — Rose-hips fruit | Free |

| Order No | 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): | |
| 52.0920 | | C. Papaws | Free |
| 52.0930 | | D. Bilberries (fruit of the species Vaccinium myrtillus) | 2 % |
| | | E. Other: | |
| 52.0940 | | — Quinces | 4 % |
| 52.0950 | | — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons | Free |
| | 08.12 | Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05: | |
| 52.0960 | | A. Apricots | 5,5 % |
| 52.0965 | | ex D. Pears | 4 % |
| 52.0970 | | E. Papaws | Free |
| | | ex G. Other: | |
| 52.0980 | | — Tamarind (pods, pulp) | Free |
| 52.0990 | | — Rose-hips fruit | 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 | |
| 52.1000 | | | 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: | |
| 52.1010 | | b) Free of caffeine | 9 % |
| | | II. Roasted: | |
| 52.1020 | | a) Not free of caffeine | 12 % |
| 52.1030 | | b) Free of caffeine | 13 % |
| 52.1040 | | B. Husks and skins | 8 % |
| 52.1050 | | C. Coffee substitutes containing coffee in any proportion | 14 % |
| | 09.02 | Tea: | |
| 52.1060 | | 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: | |
| 52.1070 | | b) Other | 4 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 09.04 *(cont'd)* | A. II. Pimento: | |
| 52.1080 | | c) Other | 5 % |
| | | B. Crushed or ground: | |
| 52.1090 | | I. Pimento of the genus 'Capsicum' | 5 % |
| 52.1100 | | II. Other | 4 % |
| | 09.06 | Cinnamon and cinnamon-tree flowers: | |
| 52.1110 | | A. Ground | Free |
| 52.1120 | | B. Other | Free |
| 52.1130 | 09.07 | Cloves (whole fruit, cloves and stems) | 10 % |
| | 09.08 | Nutmeg, mace and cardamoms: | |
| | | A. Neither crushed nor ground: | |
| | | II. Other: | |
| 52.1140 | | a) Nutmeg | Free |
| | | B. Crushed or ground: | |
| 52.1150 | | I. Nutmeg | Free |
| 52.1160 | | II. Mace | Free |
| | 09.09 | Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper: | |
| | | A. Neither crushed nor ground: | |
| 52.1170 | | I. Aniseed | Free |
| 52.1180 | | II. Badian seed | 7 % |
| | | III. Seeds of fennel, coriander, cumin, caraway and juniper: | |
| | | b) Other: | |
| 52.1190 | | 2. Other | Free |
| | | B. Crushed or ground: | |
| 52.1200 | | I. Badian seed | 7 % |
| 52.1210 | | III. Other | Free |
| | 09.10 | Thyme, saffron and bay leaves; other spices: | |
| | | A. Thyme: | |
| | | I. Neither crushed nor ground: | |
| 52.1220 | | b) Other | 11 % |
| 52.1230 | | II. Crushed or ground | 13 % |
| 52.1240 | | B. Bay leaves | 12 % |
| | | F. Other spices, including the mixtures referred to in Note 1 (b) to this Chapter: | |
| 52.1250 | | I. Neither crushed nor ground | Free |
| | | II. Crushed or ground: | |
| 52.1260 | | b) Other | 3 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 11.04 | Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06: | |
| 52.1270 | | A. Flour of the dried leguminous vegetables falling within heading No 07.05 | 2 % |
| | | B. Flour of the fruits falling within any heading in Chapter 8: | |
| 52.1280 | | I. Of bananas | Free |
| | | II. Other: | |
| 52.1290 | | — Chestnuts | 7,5 % |
| 52.1300 | | — Not specified | 2 % |
| | 12.07 | Plants and parts (including seeds and fruits) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered: | |
| 52.1320 | | B. Liquorice roots | Free |
| 52.1330 | | 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: | |
| 52.1360 | | I. Not decorticated, crushed or ground | Free |
| 52.1370 | | II. Other | 6 % |
| 52.1380 | | 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: | |
| 52.1390 | | 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: | |
| 52.1400 | | III. Of quassia amara | Free |
| 52.1410 | | IV. Of liquorice | Free (*) |
| 52.1420 | | V. Of pyrethrum and of the roots of plants containing rotenone | Free |
| 52.1430 | | VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations | Free |
| | | VIII. Other: | |
| 52.1440 | | a) Medicinal | Free |
| | | B. Pectic substances, pectinates and pectates: | |
| 52.1450 | | ex I. Dry, excluding apple, pear and quince pectic substances | 12 % |
| 52.1460 | | ex II. Other, excluding apple, pear and quince pectic substances | 7 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 13.03 *(cont'd)* | C. Agar-agar and other mucilages and thickeners derived from vegetable products: | |
| 52.1470 | | I. Agar-agar | Free |
| 52.1480 | | II. Mucilages and thickeners extracted from locust beans or locust bean seeds | Free |
| | 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): | |
| | | A. Osier: | |
| 52.1490 | | II. Other | Free |
| 52.1500 | | 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: | |
| 52.1510 | | II. Other | Free |
| 52.1520 | | B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a) | Free |
| 52.1530 | | C. Other | 5 % |
| | 15.04 | Fats and oils, of fish and marine mammals, whether or not refined: | |
| | | A. Fish-liver oil: | |
| 52.1540 | | 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): | |
| 52.1550 | | A. Wool grease, crude | Free |
| 52.1560 | | B. Other | Free |
| 52.1570 | 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: | |
| 52.1580 | | B. China-wood and oiticica oil; myrtle wax and Japan wax | Free |
| | | C. Castor oil: | |
| 52.1590 | | II. Other | 6 % |

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

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 15.07 *(cont'd)* | D. Other oils: | |
| | | I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption: | |
| | | a) Crude: | |
| 52.1600 | | 1. Palm oil ..... | 2,5 % |
| 52.1610 | | ex 3. Other, excluding linseed oil, groundnut oil, sunflower seed oil and colza oil ..... | 2,5 % |
| | | b) Other: | |
| | | ex 2. Other: | |
| 52.1620 | | — Palm kernel and coconut oil ..... | 6,5 % |
| | | II. Other: | |
| | | a) Palm oil: | |
| 52.1630 | | 1. Crude ..... | 4 % |
| 52.1640 | | 2. Other ..... | 12 % |
| | | b) Other: | |
| 52.1650 | | 1. Solid, in immediate packings of a net capacity of 1 kg or less ..... | 18 % |
| | | 2. Solid, other; fluid: | |
| | | ex aa) Crude: | |
| 52.1660 | | — Palm kernel and coconut oil ..... | 7 % |
| | | ex bb) Other: | |
| 52.1670 | | — Palm kernel and coconut oil ..... | 13 % |
| | 15.10 | Fatty acids; acid oils from refining; fatty alcohols: | |
| 52.1680 | | A. Stearic acid ..... | Free |
| 52.1690 | | B. Oleic acid ..... | 3 % |
| 52.1700 | | C. Other fatty acids; acid oils from refining ..... | Free |
| 52.1710 | | D. Fatty alcohols ..... | 5 % |
| | 15.11 | Glycerol and glycerol lyes: | |
| 52.1720 | | A. Crude glycerol and glycerol lyes ..... | Free |
| 52.1730 | | 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: | |
| 52.1740 | | A. In immediate packings of a net capacity of 1 kg or less ..... | 16 % |
| 52.1750 | | B. Other ..... | 11 % |
| | 15.15 | Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured: | |
| 52.1760 | | A. Spermaceti, crude, pressed or refined, whether or not coloured | Free |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 15.15 *(cont'd)* | B. Beeswax and other insect waxes, whether or not coloured: | |
| 52.1770 | | II. Other | Free |
| | 15.16 | Vegetable waxes, whether or not coloured: | |
| 52.1780 | | B. Other | Free |
| | 15.17 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: | |
| 52.1790 | | A. Degras | Free |
| | | B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes: | |
| | | II. Other: | |
| 52.1800 | | a) Oil foots and dregs; soapstocks | Free |
| 52.1810 | | b) Other | Free |
| | 16.02 | Other prepared or preserved meat or meat offal: | |
| | | A. Liver: | |
| 52.1820 | | I. Goose or duck liver | 14 % |
| | | B. Other: | |
| | | II. Game or rabbit meat or offal: | |
| 52.1830 | | — Game | 8 % |
| 52.1840 | | — Rabbit | 14 % |
| | | III. Other: | |
| | | b) Other: | |
| | | 1. Containing bovine meat or offal: | |
| | | ex bb) Other: | |
| 52.1850 | | — Prepared or preserved bovine tongue | 17 % |
| | | 2. Other: | |
| | | aa) Of sheep or goats: | |
| 52.1860 | | — Of sheep | 18 % |
| 52.1870 | | — Of goats | 16 % |
| 52.1880 | | bb) Other | 16 % |
| | 16.03 | Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of: | |
| 52.1890 | | B. More than 1 kg but less than 20 kg | Free |
| 52.1900 | | C. 1 kg or less | 5 % |
| | 16.04 | Prepared or preserved fish, including caviar and caviar substitutes: | |
| | | A. Caviar and caviar substitutes: | |
| 52.1910 | | I. Caviar (sturgeon roe) | 12 % (**) |
| 52.1920 | | II. Other | 14 % (**) |
| 52.1930 | | B. Salmonidae | 4 % (**) |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 16.04 *(cont'd)* | ex F. Bonito (Sarda spp), mackerel and anchovies: | |
| 52.1940 | | — Bonito (Sarda spp) | 18 % (**) |
| 52.1945 | | — Mackerel | 19 % (**) |
| | | G. Other: | |
| 52.1950 | | I. Fillets, raw, coated with batter or breadcrumbs, deep frozen | 10 % (**) |
| 52.1960 | | II. Other | 9 % (**) |
| | 16.05 | Crustaceans and molluscs, prepared or preserved: | |
| 52.1970 | | A. Crabs | 6 % (**) |
| 52.1980 | | ex B. Other, excluding shrimps of the Crangon spp type and snails other than seasnails | 6 % (**) |
| | 17.04 | Sugar confectionery, not containing cocoa: | |
| 52.1990 | | A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances | 9 % |
| 52.2000 | | B. Chewing gum | 2 % + vc with a max. of 23 % |
| 52.2010 | | C. White chocolate | 4 % + vc with a max. of 27 % + ads |
| 52.2020 | | D. Other | 6 % + vc with a max. of 27 % + ads |
| 52.2030 | 18.03 | Cocoa paste (in bulk or in block), whether or not defatted | 11 % |
| 52.2035 | 18.04 | Cocoa butter, including cocoa fat or oil | 8 % |
| 52.2040 | 18.05 | Cocoa powder, unsweetened | 9 % |
| | 18.06 | Chocolate and other food preparations containing cocoa: | |
| 52.2050 | | A. Cocoa powder, not otherwise sweetened than by the addition of sucrose | 3 % + vc |
| 52.2060 | | C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa | 9 % + 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: | |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 19.02 *(cont'd)* | B. Other: | |
| 52.2070 | | I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose) ..... | Free + vc |
| | | II. Other: | |
| 52.2080 | | — Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as 'papad' ..... | Free |
| 52.2090 | | — Other ..... | Free + vc |
| 52.2100 | ex 19.04 | Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches ..... | 2 % + vc |
| 52.2110 | 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: | |
| 52.2120 | | A. Crispbread ..... | vc with a max. of 24 % + adf |
| 52.2130 | | B. Matzos ..... | Free + vc with a max. of 20 % + adf |
| 52.2140 | | C. Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products ..... | Free + vc |
| 52.2150 | | D. Other ..... | 4 % + vc |
| | 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: | |
| 52.2160 | | A. Gingerbread and the like ..... | Free + vc |
| | 20.01 | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salts, spices or mustard: | |
| 52.2170 | | ex C. Other, excluding 'mixed pickles' and sweet peppers ..... | 14 % |
| | 20.02 | Vegetables prepared or preserved otherwise than by vinegar or acetic acid: | |
| 52.2180 | | B. Truffles ..... | 14 % |
| 52.2190 | | D. Asparagus ..... | 20 % |
| 52.2200 | | E. Sauerkraut ..... | 15 % |
| 52.2210 | | ex F. Capers ..... | 12 % |
| | | ex H. Other, including mixtures: | |
| 52.2220 | | — Moringa oleifera (drumsticks) ..... | Free |
| 52.2225 | | — Bamboo shoots ..... | 11 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 20.03 | Fruit preserved by freezing, containing added sugar: | |
| | | ex A. With a sugar content exceeding 13 % by weight: | |
| 52.2230 | | — 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 B. Other: | |
| 52.2240 | | — 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 % |
| | 20.04 | 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: | |
| 52.2250 | | — 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: | |
| 52.2260 | | — 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: | |
| 52.2270 | | ex I. With a sugar content exceeding 30 % by weight, excluding orange jam and marmalade ..... | 19 %+(L) |
| 52.2280 | | ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marmalade . | 19 %+(L) |
| 52.2290 | | ex III. Other, excluding orange jam and marmalade ..... | 19 % |
| | | C. Other: | |
| | | I. With a sugar content exceeding 30 % by weight: | |
| | | ex b) Other: | |
| 52.2300 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ..... | 8 %+(L) |
| | | ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight: | |
| 52.2310 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ..... | 8 %+(L) |
| | | ex III. Other: | |
| 52.2320 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ..... | 8 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 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: | |
| 52.2330 | | — Almonds, walnuts and hazelnuts | 12 % (*) |
| 52.2340 | | — Other | 6 % |
| | | II. Of 1 kg or less: | |
| 52.2350 | | — Almonds, walnuts and hazelnuts | 14 % (*) |
| 52.2360 | | — Other | 6 % |
| | | B. Other: | |
| | | I. Containing added spirit: | |
| 52.2370 | | a) Ginger | 10 % |
| | | b) Pineapples, in immediate packings of a net capacity: | |
| | | 1. Of more than 1 kg: | |
| 52.2380 | | aa) With a sugar content exceeding 17 % by weight | 10 % + (L) |
| 52.2390 | | bb) Other | 10 % |
| | | 2. Of 1 kg or less: | |
| 52.2400 | | aa) With a sugar content exceeding 19 % by weight | 10 % + (L) |
| 52.2410 | | bb) Other | 10 % |
| | | c) Grapes: | |
| 52.2420 | | 1. With a sugar content exceeding 13 % by weight | 25 % + (L) |
| 52.2430 | | 2. Other | 25 % |
| | | d) Peaches, pears and apricots, in immediate packings of a net capacity: | |
| | | 1. Of more than 1 kg: | |
| 52.2440 | | aa) With a sugar content exceeding 13 % by weight | 25 % + (L) |
| 52.2450 | | bb) Other | 25 % |
| | | 2. Of 1 kg or less: | |
| 52.2460 | | aa) With a sugar content exceeding 15 % by weight | 25 % + (L) |
| 52.2470 | | bb) Other | 25 % |
| | | e) Other fruits: | |
| 52.2480 | | ex 1. With a sugar content exceeding 9 % by weight, excluding cherries | 25 % + (L) |
| 52.2490 | | ex 2. Other, excluding cherries | 25 % |
| | | f) Mixtures of fruit: | |
| 52.2500 | | 1. With a sugar content exceeding 9 % by weight | 25 % + (L) |
| 52.2510 | | 2. Other | 25 % |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 20.06 *(cont'd)* | B. II. Not containing added spirit: | |
| | | a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: | |
| 52.2520 | | 2. Grapefruit segments ..... | 10 %+(L) |
| 52.2530 | | 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids ..... | 19 %+(L) (*) |
| 52.2540 | | 4. Grapes ..... | 18 %+(L) (*) |
| | | ex 8. Other fruits: | |
| 52.2550 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons .... | 6 %+(L) |
| 52.2560 | | — 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: | |
| 52.2570 | | — 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 ..... | 9 %+(L) |
| | | b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less: | |
| 52.2580 | | 2. Grapefruit segments ..... | 10 %+(L) |
| 52.2590 | | 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids ..... | 19 %+(L) (*) |
| 52.2600 | | 4. Grapes ..... | 19 %+(L) (*) |
| | | ex 8. Other fruits: | |
| 52.2610 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons .... | 7 %+(L) |
| | | 9. Mixtures of fruit: | |
| | | ex aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits: | |
| 52.2620 | | — 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 ..... | 7 %+(L) |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 20.06 *(cont'd)* | B. II. c) Not containing added sugar, in immediate packings of a net capacity: | |
| | | 1. Of 4,5 kg or more: | |
| | | ex dd) Other fruits: | |
| 52.2630 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons . | 6 % |
| | | ex ee) Mixtures of fruit: | |
| 52.2640 | | — 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 ..... | 9 % |
| | | 2. Of less than 4,5 kg: | |
| | | ex bb) Other fruit and mixtures of fruit: | |
| 52.2650 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons . | 6 % |
| 52.2660 | | — 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 ..... | 10 % |
| | 20.07 | Fruit juices (including grape must) and vegetable juice, whether or not containing added sugar, but unfermented and not containing spirit: | |
| | | A. Of a density exceeding 1,33 g/cm³ at 20° C: | |
| | | III. Other: | |
| | | ex a) Of a value exceeding 30 ECU per 100 kg net weight: | |
| 52.2670 | | — Fruit falling within subheading 08.01 A ..... | Free |
| 52.2680 | | — Fruit falling within subheading 08.02 D ..... | 28 % |
| 52.2690 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding dates, pineapples, melons and watermelons ..... | 8 % |
| | | ex b) Other | |
| 52.2700 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ..... | 8 % + (L) |
| 52.2710 | | — Fruit falling within subheading 08.02 D ..... | 28 % + (L) |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 20.07 *(cont'd)* | B. Of a density of 1,33 g/cm³ or less at 20° C: | |
| | | II. Other: | |
| | | a) Of a value exceeding 30 ECU per 100 kg net weight: | |
| 52.2740 | | 2. Grapefruit juice ..... | 8 % |
| | | 3. Lemon juice or other citrus juices: | |
| | | ex aa) Containing added sugar: | |
| 52.2750 | | — Excluding lemon juice ..... | 13 % (*) |
| | | ex bb) Other: | |
| 52.2760 | | — Excluding lemon juice ..... | 13 % (*) |
| | | 4. Pineapple juice: | |
| 52.2770 | | aa) Containing added sugar ..... | 17 % + (L) (*) |
| 52.2780 | | bb) Other ..... | 17 % (*) |
| | | 6. Other fruit and vegetable juices: | |
| | | ex aa) Containing added sugar: | |
| 52.2790 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons . | 8 % |
| 52.2800 | | — Other, excluding apricot and peach juices ..... | 17 % |
| | | ex bb) Other: | |
| 52.2810 | | — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons . | 8 % |
| 52.2820 | | — 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: | |
| 52.2830 | | 11. Containing added sugar ..... | 17 % (*) |
| 52.2840 | | 22. Other ..... | 18 % (*) |
| | | b) Of a value of 30 ECU or less per 100 kg net weight: | |
| | | 2. Grapefruit juice: | |
| 52.2850 | | aa) With an added sugar content exceeding 30 % by weight ..... | 8 % + (L) |
| 52.2860 | | bb) Other ..... | 8 % |
| | | 4. Other citrus fruit juices: | |
| 52.2870 | | aa) With an added sugar content exceeding 30 % by weight ..... | 14 % + (L) (*) |
| 52.2880 | | bb) With an added sugar content of 30 % or less by weight ..... | 14 % (*) |
| 52.2890 | | cc) Not containing added sugar ..... | 15 % (*) |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 20.07 *(cont'd)* | B. II. b) 5. Pineapples juice: | |
| | | aa) With an added sugar content exceeding 30 % by weight | |
| 52.2900 | | | 17 %+(L) (*) |
| | | bb) With an added sugar content of 30 % or less by weight | |
| 52.2910 | | | 17 % (*) |
| 52.2920 | | cc) Not containing added sugar | 17 % (*) |
| | | 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 | |
| 52.2930 | | | 8 %+(L) |
| | | — Other, excluding apricot and peach juices | |
| 52.2940 | | | 17 %+(L) |
| | | ex bb) Within 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 | |
| 52.2950 | | | 8 % |
| | | — Other, excluding apricot and peach juices | |
| 52.2960 | | | 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 | |
| 52.2970 | | | 8 % |
| | | — Other, excluding apricot and peach juices | |
| 52.2980 | | | 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 | |
| 52.2990 | | | 17 %+(L) (*) |
| | | 22. With an added sugar content of 30 % or less by weight | |
| 52.3000 | | | 17 % (*) |
| 52.3010 | | 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: | |
| 52.3020 | | 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 | |
| 52.3030 | | | Free |
| | | C. Roasted chicory and other roasted coffee substitutes: | |
| 52.3040 | | II. Other | 2 %+vc |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 21.02 *(cont'd)* | D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: | |
| 52.3050 | | II. Other ..... | 2 % + vc |
| | 21.03 | Mustard flour and prepared mustard: | |
| | | A. Mustard flour, in immediate packings of a net capacity: | |
| 52.3060 | | I. Of 1 kg or less ..... | Free |
| 52.3070 | | II. Of more than 1 kg ..... | Free |
| 52.3080 | | B. Prepared mustard ..... | 7 % |
| | 21.04 | Sauces; mixed condiments and mixed seasonings: | |
| 52.3090 | | B. Sauces with a basis of tomato purée ..... | 6 % |
| | | ex C. Other: | |
| 52.3100 | | — Products with a tomato ketchup basis ..... | 7 % |
| 52.3110 | | — Other, excluding sauces with a vegetable oil basis .... | 5 % |
| | 21.05 | Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: | |
| 52.3120 | | A. Soups and broths, in liquid, solid or powder form ..... | 11 % |
| 52.3130 | | B. Homogenized composite food preparations ..... | 17 % |
| | 21.06 | Natural yeasts (active or inactive); prepared baking powders: | |
| | | A. Active natural yeasts: | |
| 52.3140 | | I. Culture yeast ..... | 8 % |
| | | II. Baker's yeast: | |
| 52.3150 | | a) Dried ..... | 4 % + vc |
| 52.3160 | | b) Other ..... | 4 % + vc |
| 52.3170 | | III. Other ..... | 10 % |
| | | B. Inactive natural yeasts: | |
| 52.3180 | | I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less ..... | 6 % |
| 52.3190 | | II. Other ..... | Free |
| 52.3200 | | C. Prepared baking powders ..... | 3 % |
| | 21.07 | Food preparations not elsewhere specified or included: | |
| | | A. Cereals in grain or ear form, pre-cooked or otherwise prepared: | |
| 52.3210 | | I. Maize ..... | 3 % + vc |
| 52.3220 | | II. Rice ..... | 3 % + vc |
| 52.3230 | | III. Other ..... | 2 % + vc |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 21.07 *(cont'd)* | G. Other: | |
| | | I. Containing no milkfats or containing less than 1,5 % by weight of such fats: | |
| | | a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose): | |
| | | ex I. Containing no starch or less than 5 % by weight of starch: | |
| 52.3250 | | — Palm tree cores ..... | 7 % |
| 52.3255 | | — Dried plasma, obtained from the fresh blood of cattle added to citric sodium, containing 73,3 % or more but less than 90 % by weight of proteins ..... | Free |
| | 22.01 | Waters, including spa waters and aerated waters; ice and snow: | |
| 52.3260 | | 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 within heading No 20.07: | |
| 52.3270 | | A. Not containing milk or milkfats ..... | 6 % |
| 52.3280 | 22.03 | Beer made from malt ..... | 14 % |
| | 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 |
| 52.3290 | | | |
| | 23.01 | Flours and meals, of meat offals, fish, crustaceans or molluscs, unfit for human consumption, greaves: | |
| 52.3300 | | 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: | |
| 52.3310 | | B. Of leguminous vegetables ..... | 3 % |
| | 23.06 | Products of vegetable origin of a kind used for animal food, not elsewhere specified or included: | |
| 52.3320 | | B. Other ..... | Free |

| Order No | CCT heading No | Description | Rate of duty |
|---|---|---|---|
| | 23.07 | Sweetened forage; other preparations of a kind used in animal feeding: | |
| 52.3330 | | A. Fish or marine mammal solubles ..... | Free |
| 52.3340 | | C. Other ..... | 3 % |
| | 24.02 | Manufactured tobacco; tobacco extracts and essences: | |
| 52.3350 | | A. Cigarettes ..... | 82 % (*) |
| 52.3360 | | B. Cigars ..... | 41 % (*) |
| 52.3370 | | C. Smoking tobacco ..... | 100 % (*) |
| 52.3380 | | D. Chewing tobacco and snuff ..... | 45 % (*) |
| 52.3390 | | E. Other, including agglomerated tobacco; in the form of sheets or strip ..... | 18 % (*) |

**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 III*

**List of developing countries and territories enjoying generalized tariff preferences** (1)

A. INDEPENDENT COUNTRIES

208 Algeria
330 Angola
459 Antigua and Barbuda
528 Argentina
453 Bahamas
640 Bahrain
469 Barbados
421 Belize
516 Bolivia
508 Brazil
703 Brunei Darussalam
676 Burma
302 Cameroon
512 Chile
720 China
480 Colombia
318 Congo
436 Costa Rica
448 Cuba
600 Cyprus
460 Dominica
456 Dominican Republic
500 Ecuador
220 Egypt
428 El Salvador
815 Fiji
314 Gabon
276 Ghana
473 Grenada
416 Guatemala
488 Guyana
424 Honduras
664 India
700 Indonesia
616 Iran
612 Iraq
272 Ivory Coast
464 Jamaica
628 Jordan
696 Kampuchea (Cambodia)
346 Kenya
812 Kiribati
636 Kuwait
604 Lebanon
268 Liberia
216 Libya
370 Madagascar
701 Malaysia
228 Mauritania
373 Mauritius
412 Mexico
204 Morocco
366 Mozambique
803 Nauru
432 Nicaragua
288 Nigeria
649 Oman
662 Pakistan
442 Panama
801 Papua New Guinea
520 Paraguay
504 Peru
708 Philippines
644 Qatar
066 Romania
632 Saudi Arabia
248 Senegal
706 Singapore
806 Solomon Islands
728 South Korea
669 Sri Lanka
449 St Christopher and Nevis
465 St Lucia
467 St Vincent
492 Surinam
393 Swaziland
608 Syria
680 Thailand
472 Trinidad and Tobago
212 Tunisia
807 Tuvalu
647 United Arab Emirates
524 Uruguay
816 Vanuatu
484 Venezuela
690 Vietnam
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' (Regulation (EEC) No 3431/85 (OJ No L 326, 6. 12. 1985, p. 17).

## B. 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
463 Cayman Islands
529 Falkland Islands and Falkland dependencies
822 French Polynesia
044 Gibraltar
406 Greenland (2)
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 St Helena dependencies
454 Turks and Caicos Islands
457 Virgin Islands of the United States
811 Wallis and Futuna Islands
455 West Indies

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

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(1) American Oceania includes: Guam, American Samoa (including Swain's Island), Midway Islands, Johnston and Sand Islands, Wake Island and the Trust Territory of the Pacific Islands (the Caroline, Marianas and Marshall Islands).
(2) As from the entry into force of the Treaty, signed in Brussels on 13 March 1984, amending the treaties establishing the European Communities with regard to Greenland or of interim measures agreed in the Council.

*ANNEX IV*

**List of products mentioned in Article 1 (3)** (a)

| Order No | | |
|---|---|---|
| 57.0010 | 01.01 | Live horses, asses, mules and hinnies |
| 57.0020 | 01.04 A II | Pure-bred breeding animals, goats, live (b) |
| 57.0030 | 01.06 | Other live animals |
| 57.0040 | 02.01 A I | Meat of horses, asses, mules and hinnies, fresh, chilled or frozen |
| 57.0050 | 02.01 A III b) | Meat of swine, other than domestic swine, fresh, chilled or frozen |
| 57.0060 | 02.01 B II a) | Offals of horses, asses, mules and hinnies, fresh, chilled or frozen |
| 57.0070 | 02.01 B II b) | Offals of bovine animals, fresh, chilled or frozen |
| 57.0080 | 02.01 B II d) | Other offals, fresh, chilled or frozen |
| 57.0090 | 02.04 | Other meat and edible meat offals, fresh, chilled or frozen |
| 57.0100 | 02.06 A | Horsemeat, salted, in brine or dried |
| 57.0110 | 02.06 C I b) | Offals of bovine animals, salted, in brine, dried or smoked |
| 57.0120 | 02.06 C II b) | Offals of sheep and goats, salted, in brine, dried or smoked |
| 57.0130 | 02.06 C III | Other meat and edible meat offals, salted, in brine, dried or smoked |
| 57.0140 | CHAPTER 3 | FISH, CRUSTACEANS AND MOLLUSCS |
| 57.0150 | 04.05 A II | Eggs in shell, other than poultry eggs, fresh or preserved |
| 57.0160 | 04.06 | Natural honey |
| 57.0170 | 04.07 | Edible products of animal origin, not elsewhere specified or included |
| 57.0180 | CHAPTER 5 | PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED |
| 57.0190 | CHAPTER 6 | LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE |
| 57.0200 | 07.01 A | Potatoes, fresh or chilled |
| 57.0210 | 07.01 F | Leguminous vegetables, shelled or unshelled, fresh or chilled |
| 57.0220 | 07.01 G III | Horse-radish (Codilearia armoracia) |

(a) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only token entries.
(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

| Order No | | |
|---|---|---|
| 57.0226 | ex 07.01 K | Asparagus, from 1 October to 31 January |
| 57.0230 | 07.01 S | Sweet peppers, fresh or chilled |
| 57.0240 | 07.01 T | Other vegetables, fresh or chilled |
| 57.0250 | 07.02 B | Other vegetables (whether or not cooked), preserved by freezing |
| 57.0260 | ex 07.03 | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption, excluding olives (07.03 A) |
| 57.0270 | 07.04 A | Onions, dried, dehydrated or evaporated, whole, cut, sliced, broken or in powder, but not further prepared |
| 57.0280 | ex 07.04 B | Other dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives |
| 57.0290 | 07.05 | Dried leguminous vegetables, shelled, whether or not skinned or split |
| 57.0300 | 07.06 B | Other |
| 57.0310 | ex 08.01 | Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not, excluding fresh bananas and fresh pineapples |
| | 08.02 B | Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: |
| 57.0313 | | ex I. Clementines, from 15 May to 15 September |
| 57.0316 | | ex II. Other, from 15 May to 15 September |
| 57.0320 | 08.02 D | Grapefruit, fresh or dried |
| 57.0330 | 08.02 E | Other citrus fruit, fresh or dried |
| 57.0340 | 08.05 D | Pistachios, fresh or dried, shelled or not |
| 57.0350 | 08.05 E | Pecans, fresh or dried, shelled or not |
| 57.0360 | 08.05 F | Areca (or betel) and cola, fresh or dried, shelled or not |
| 57.0370 | ex 08.05 G | Other nuts, fresh or dried, shelled or not, excluding hazelnuts |
| 57.0380 | 08.07 E | Other stone fruit, fresh |
| 57.0390 | 08.08 C | Bilberries (fruit of the species Vaccinium myrtillus) |
| 57.0400 | 08.08 E | Papaws, fresh |
| 57.0410 | 08.08 F | Other berries, fresh |
| 57.0420 | 08.09 | Other fruit, fresh |
| 57.0430 | 08.10 | Fruit (whether or not cooked), preserved by freezing, not containing added sugar, excluding strawberries |

| Order No | | |
|---|---|---|
| 57.0440 | 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 |
| 57.0450 | 08.12 | Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05 |
| 57.0460 | 08.13 | Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions |
| 57.0470 | CHAPTER 9 | COFFEE, TEA, MATÉ AND SPICES |
| 57.0480 | 10.06 A | Rice for sowing (a) |
| 57.0490 | 11.04 A | Flour of dried leguminous vegetables falling within heading No 07.05 |
| 57.0500 | 11.04 B | Flour of the fruits falling within any heading in Chapter 8 |
| 57.0510 | 11.05 | Flour, meal and flakes of potato |
| 57.0520 | 11.08 B | Inulin |
| 57.0530 | ex CHAPTER 12 | OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER; EXCLUDING SUGAR BEET AND SUGAR CANE FALLING WITHIN HEADING No 12.04 |
| 57.0540 | CHAPTER 13 | LACS; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS |
| 57.0550 | CHAPTER 14 | VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED |
| 57.0560 | 15.02 | Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats |
| 57.0570 | 15.03 | Lard stearin, oleastearin and tallow stearin; lard-oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way |
| 57.0580 | 15.04 | Fats and oils, of fish and marine mammals, whether or not refined |
| 57.0590 | 15.05 | Wool grease and fatty substances derived therefrom (including lanolin) |
| 57.0600 | 15.06 | Other animal oils and fats (including neat's-foot oil and fats from bones or waste) |
| 57.0610 | ex 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified, excluding olive oil falling within subheading 15.07 A |
| 57.0620 | 15.08 | Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified |

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

| Order No | | |
|---|---|---|
| 57.0630 | 15.10 | Fatty acids; acid oils from refining; fatty alcohols |
| 57.0640 | 15.11 | Glycerol and glycerol lyes |
| 57.0650 | 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 |
| 57.0660 | 15.13 | Margarine, imitation lard and other prepared edible fats |
| 57.0670 | 15.15 | Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured |
| 57.0680 | 15.16 | Vegetable waxes, whether or not coloured |
| 57.0690 | 15.17 A | Degras |
| 57.0700 | 15.17 B II | Residues resulting from the treatment of fatty substances or animal or vegetable waxes, excluding products falling within subheading 15.17 B I |
| 57.0710 | 16.02 A I | Other prepared or preserved liver of goose or ducks |
| 57.0720 | 16.02 B II | Other prepared or preserved meat or meat offal or game or rabbit |
| 57.0730 | 16.02 B III b) 1 bb) | Other prepared or preserved meat or meat offal, containing bovine meat or offal, other products than those falling within subheading 16.02 B III b) 1 aa) |
| 57.0740 | 16.02 B III b) 2 | Other prepared or preserved meat or meat offal |
| 57.0750 | 16.03 | Meat extracts, meat juices and fish extracts |
| 57.0760 | 16.04 | Prepared or preserved fish, including caviar and caviar substitutes |
| 57.0770 | 16.05 | Crustaceans and molluscs, prepared or preserved |
| 57.0780 | 17.04 | Sugar confectionery, not containing cocoa |
| 57.0790 | CHAPTER 18 | COCOA AND COCOA PREPARATIONS |
| 57.0800 | CHAPTER 19 | PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS |
| 57.0810 | ex CHAPTER 20 | PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS, excluding:<br>— products falling within subheadings 20.07 A I a), A I b), 2, B I a) 1 aa), B I a) 1 bb) 22, B I b) 1 aa) 22 and B I b) 1 bb) 22<br>— juice of pineapples, falling within subheadings 20.07 A III a) and A III b) |
| 57.0820 | ex CHAPTER 21 | MISCELLANEOUS EDIBLE PREPARATIONS, EXCLUDING SUGAR SYRUPS FALLING WITHIN SUBHEADING 21.07 F |

| Order No | | |
|---|---|---|
| 57.0830 | ex CHAPTER 22 | BEVERAGES, SPIRITS AND VINEGAR, EXCLUDING PRODUCTS FALLING WITHIN HEADINGS AND SUBHEADINGS No 22.04, 22.05, 22.07 A AND 22.09 C I |
| 57.0840 | 23.01 | Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves |
| 57.0850 | 23.02 B | Bran, sharps and other residues derived from the sifting, milling or working of leguminous vegetables |
| 57.0860 | 23.06 B | Products of vegetable origin of a kind used for animal food, not elsewhere specified or included, other than those falling within subheading 23.06 A |
| 57.0870 | 23.07 A | Sweetened forage; other preparations of a kind used in animal feeding: fish or marine mammal solubles |
| 57.0880 | 23.07 C | Sweetened forage; other preparations of a kind used in animal feeding, other than those products falling within subheadings 23.07 A and B |
| 57.0890 | 24.02 | Manufactured tobacco; tobacco extracts and essences |

*ANNEX V*

**List of least-developed developing countries**

660 Afghanistan
666 Bangladesh
284 Benin
675 Bhutan
391 Botswana
236 Burkina Faso
328 Burundi
306 Central African Republic
244 Chad
375 Comoros
338 Djibouti
310 Equatorial Guinea
334 Ethiopia
252 Gambia
260 Guinea
257 Guinea Bissau
452 Haiti
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 São Tomé and Principe
355 Seychelles and dependencies
264 Sierra Leone
342 Somalia
656 South Yemen
224 Sudan
352 Tanzania
280 Togo
817 Tonga
350 Uganda
819 Western Samoa