COUNCIL REGULATION (EEC) No 3926/86

of 16 December 1986

applying generalized tariff preferences for 1987 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Whereas the temporary and non-binding nature of the system means that the offer may be withdrawn wholly or in part at a later stage, thus maintaining the possibility of remedying any unfavourable situations which might arise, including in the African,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 volumes foreseen for the preferential imports in 1986 have been increased to take account of this accession; whereas, in this context, it is appropriate to increase the volumes opened in 1987;

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

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

(1) OJ No L 323, 29. 11. 1980, p. 1.
(2) OJ No C 289, 17. 11. 1986, p. 109.
(3) OJ No C 322, 15. 12. 1986.
(4) OJ No C 333, 29. 12. 1986.

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 60 % 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 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 adopted in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68 [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];

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,

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(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.

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 1987, Community imports of the products listed in Annex II shall benefit from the customs duties specified for each product.

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 adopted 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 II 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.

SECTION II

COMMUNITY TARIFF QUOTAS

A. Unmanufactured tobaccos other than Virginia 'flue-cured' type excluding the sun-cured oriental type

Article 3

1. From 1 January to 31 December 1987 a Community tariff quota of 18 500 tonnes shall be opened in the Community for imports of 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 31 ECU per 100 kilograms net weight.

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 17 208 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 6, shall be valid until 31 December 1987, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 292 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 60 % 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 1987.

Article 7

A Member State which, on 7 November 1987, has not exhausted its initial share shall, not later than 25 October 1987, 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 1987, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1987 and charged against the Community quota and of any portion of their initial share returned to the reserve.

B. Unmanufactured Virginia 'flue-cured' type tobaccos

Article 8

1. From 1 January to 31 December 1987 a Community tariff quota of 66 950 tonnes shall be opened in the Community for imports of 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 27 ECU per 100 kilograms net weight.

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.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex III with the exclusion 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 adopted 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 issued by one of the authorities listed in Annex II to Regulation (EEC) No 3035/79 [1], as last amended by Regulation (EEC) No 2946/86 [2].

However, in the case of countries and territories listed in Annex III to this Regulation but not listed in Annex II to Regulation (EEC) No 3035/79, entry under this tariff quota shall be subject to the production of a certificate of authenticity appearing in the cer-

(1) OJ No L 341, 31. 12. 1979, p. 20.
(2) OJ No L 275, 26. 9. 1986, p. 8.

tificate of origin and made out in accordance with the procedure referred to in the second subparagraph.

Article 9

1. A first tranche of 65 750 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 12, shall be valid until 31 December 1987, 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 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 60 % 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 1987.

Article 12

A Member State which, on 25 October 1987, has not exhausted its initial share shall, not later than 7 November 1987, 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 1987, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1987 and charged against the Community quota and of any portion of their initial share returned to the reserve.

C. Soluble coffee

Article 13

1. From 1 January to 31 December 1987, a Community tariff quota of 19 200 tonnes shall be opened for imports into the Community of soluble coffee falling within subheading 21.02 ex A of the Common Customs Tariff.

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 tariff quota.

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

Article 14

1. A first tranche of 17 240 tonnes shall be apportioned among the Member States as listed in column 6 of Annex I.

2. The second tranche of 1 960 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 Commis-

sion, 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 60 % 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 1987.

Article 18

A Member State which, on 15 September 1987, has not exhausted its initial share shall, not later than 1 October 1987, 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 1987, notify the Commission of the total quantities of the products in question imported up to 15 September 1987 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 1987, a Community tariff quota of 47 320 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).

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 adopted in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Article 19

1. A first tranche of 42 900 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 22, shall be valid until 31 December 1987, shall be as listed in column 6 of Annex I.

2. The second tranche of 4 420 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 23, 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 60 % 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 1987.

Article 22

A Member State which, on 15 August 1987 has not exhausted its initial share shall, not later than 1 September 1987 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 1987, notify the Commission of the total quantities of the products in question imported up to 15 August 1987 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 1987, a Community tariff quota of 32 850 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).

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. However, those imports already enjoying exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this quota.

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

Article 24

1. A first tranche of 31 035 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 1987, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 815 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 60 % 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 1987.

Article 27

A Member State which, on 15 September 1987, has not exhausted its initial share shall, not later than 1 October 1987, 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 1987 notify the Commission of the total quantities of the products in question imported up to 15 September 1987 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 and the quota for coffee not roasted, not freed of caffeine have been used up.

It shall inform the Member States not later than:

— 21 November 1987, of the amount still in the reserve following any return of shares pursuant to Articles 7 and 12,

— 15 October 1987, of the amount still in the reserve following any return of shares pursuant to Articles 17 and 27,

— 15 September 1987, of the amount still in the reserves following any return of shares pursuant to Article 22.

It shall ensure that, when an amount exhausting a reserve or the quota for coffee not roasted, not freed of caffeine 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 29 February 1988, 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 1987. 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, or those that have been drawn 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

The Commission shall see that the Statistical Office of the European Communities ensures the publication of the annual statements of set-off.

Article 36

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

Article 37

This Regulation shall enter into force on 1 January 1987.

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

Done at Brussels, 16 December 1986.

For the Council

The President

G. HOWE

ANNEX I

List of products subject to Community preferential tariff quotas

Order No	CCT heading No (NIMEXE code)	Description	Rate of duty	Global 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-ex38, ex39, ex 65, ex 67, ex 91, ex 99)	Preserved pineapples, other than in slices, half slices or spirals	12 % + (L)	47 320 (reserve: 4 420)	BNL 4 000 DK 1 000 D 18 800 GR 360 E 3 300 F 2 400 IRL 240 I 1 200 P 100 UK 11 500
50.0020	ex 20.06 B II a) 5, b) 5, c) 1 dd) and c) 2 bb) (20.06-ex38, ex39, ex 65, ex 67, ex 91, ex 99)	Preserved pineapples, in slices, half slices or spirals	15 % + (L)	32 850 (reserve: 1 815)	BNL 4 350 DK 880 D 13 300 GR 50 E 1 200 F 250 IRL 200 I 1 470 P 75 UK 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: — 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: 1 960)	BNL 1 273 DK 35 D 2 567 GR 300 E 45 F 237 IRL 33 I 45 P 5 UK 12 700
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 27 ECU/ 100 kg	66 950 (reserve: 1 200)	BNL 7 098 DK 1 501 D 10 110 GR 500 E 4 750 F 1 090 IRL 1 944 I 3 555 P 1 000 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 31 ECU/ 100 kg	18 500 (reserve: 1 292)	BNL 3 700 DK 795 D 2 055 GR 18 E 8 270 F 1 720 IRL 18 I 37 P 315 UK 280

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
(1)	(2)	(3)	(4)
	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 (**)
		II. Fillets:	
		b) Frozen:	
52.0110		10. Of sharks (Squalus spp)	10 % (**)

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.

(1)	(2)	(3)	(4)
52.0120	03.01 *(cont'd)*	B. II. b) 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 % (**)
52.0330		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 %

(1)	(2)	(3)	(4)
	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:	
52.0445		— Carnations	22 %
52.0450		— Orchids (family Orchidaceae) and Anthurium	15 %
		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 %

(1)	(2)	(3)	(4)
52.0525	07.01 *(cont'd)*	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 %
	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 %
		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:	

(1)	(2)	(3)	(4)
	08.01 *(cont'd)*	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 (d)	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 %
	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 %

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

(1)	(2)	(3)	(4)
52.0880	08.10 *(cont'd)*	C. Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium	2 %
		ex D. Other:	
52.0890		— Quinces	10 %
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
	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
52.1000	08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Free
	09.01	Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
		A. Coffee:	
		I. Unroasted:	
52.1005		a) Not freed of caffeine	4,5 %
52.1010		b) Freed of caffeine	8,5 %
		II. Roasted:	
52.1020		a) Not freed of caffeine	11,5 %
52.1030		b) Freed of caffeine	12,5 %
52.1040		B. Husks and skins	7 %
52.1050		C. Coffee substitutes containing coffee in any proportion	13 %
	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	3 %

(1)	(2)	(3)	(4)
	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 %
	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 %

(1)	(2)	(3)	(4)
	11.04 *(cont'd)*	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 %
		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

(1)	(2)	(3)	(4)
	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 (d)	Free
52.1530		C. Other	4 %
	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 %
		D. Other oils:	
		I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (d):	
		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 %

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

(1)	(2)	(3)	(4)
	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
		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 %

(1)	(2)	(3)	(4)
52.1870	16.02 *(cont'd)*	B. III. b) 2. aa) — 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 % (**)
		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 therefore made from sugar substitution products, containing cocoa	9 % + vc with a max. of 27 % + ads

(1)	(2)	(3)	(4)
	19.02	Malt extract; preparations of flour, meal, starch of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
		B. Other:	
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 cereal 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	Free + 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 %
	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 %

(1)	(2)	(3)	(4)
	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	18 %+(L)
52.2280		ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marmalade	18 %+(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 %
	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 %

(1)	(2)	(3)	(4)
	20.06 *(cont'd)*	B. I. b) 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 %
		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	9 %+(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	9 %+(L)
52.2590		3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18 %+(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)

(1)	(2)	(3)	(4)
	20.06 *(cont'd)*	B. II. b) 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)
		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)
		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 % (*)

(1)	(2)	(3)	(4)
	20.07 *(cont'd)*	B. II. a) 3. 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 % (*)
		5. Pineapple juice:	
52.2900		aa) With an added sugar content exceeding 30 % by weight	17 % + (L) (*)
52.2910		bb) With an added sugar content of 30 % or less by weight	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:	
52.2930		— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8 % + (L)
52.2940		— Other, excluding apricot and peach juices	17 % + (L)
		ex bb) Within an added sugar content of 30 % or less by weight:	
52.2950		— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8 %
52.2960		— Other, excluding apricot and peach juices	17 %

(1)	(2)	(3)	(4)
	20.07 *(cont'd)*	B. II. b) 7. 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 %
52.2980		— Other, excluding apricot and peach juices	18 %
		8. Mixtures:	
		ex bb) Other, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice:	
52.2990		11. With an added sugar content exceeding 30 % by weight	17 % + (L) (*)
52.3000		22. With an added sugar content of 30 % or less by weight	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 %
52.3030		B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates	Free
		C. Roasted chicory and other roasted coffee substitutes:	
52.3040		II. Other	2 % + vc
		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 %

(1)	(2)	(3)	(4)
	21.06 *(cont'd)*	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
		G. Other:	
		I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
		a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
		ex 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 calculated on the dry product	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:	
		— Tequila, Pisco and Singani	1,30 ECU per hl per % vol of alcohol + 5 ECU per hl
52.3290			
	23.01	Flour and meals, of meat offals, fish, crustaceans or molluscs, unfit for human consumption, greaves:	
52.3300		B. Flour 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 %

(1)	(2)	(3)	(4)
	23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:	
52.3320		B. Other	Free
	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

048 Yugoslavia
066 Romania
204 Morocco
208 Algeria
212 Tunisia
216 Libya
220 Egypt
228 Mauritania
248 Senegal
268 Liberia
272 Ivory Coast
276 Ghana
288 Nigeria
302 Cameroon
314 Gabon
318 Congo
322 Zaire
330 Angola
346 Kenya
366 Mozambique
370 Madagascar
373 Mauritius
378 Zambia
382 Zimbabwe
393 Swaziland
412 Mexico
416 Guatemala
421 Belize
424 Honduras
428 El Salvador
432 Nicaragua
436 Costa Rica
442 Panama
448 Cuba
449 St Christopher and Nevis
453 Bahamas
456 Dominican Republic
459 Antigua and Barbuda
460 Dominica
464 Jamaica
465 St Lucia
467 St Vincent
469 Barbados
472 Trinidad and Tobago
473 Grenada
480 Colombia
484 Venezuela
488 Guyana
492 Surinam
500 Ecuador
504 Peru
508 Brazil
512 Chile
516 Bolivia
520 Paraguay
524 Uruguay
528 Argentina
600 Cyprus
604 Lebanon
608 Syria
612 Iraq
616 Iran
628 Jordan
632 Saudi Arabia
636 Kuwait
640 Bahrain
644 Qatar
647 United Arab Emirates
649 Oman
662 Pakistan
664 India
669 Sri Lanka
676 Burma
680 Thailand
690 Vietnam
696 Kampuchea (Cambodia)
700 Indonesia
701 Malaysia
703 Brunei Darussalam
706 Singapore
708 Philippines
720 China
728 South Korea
801 Papua New Guinea
803 Nauru
806 Solomon Islands
807 Tuvalu
812 Kiribati
815 Fiji
816 Vanuatu

(1) The code number preceding the name of each beneficiary country or territory is that given in 'Geonomenclature' (Regulation (EEC) No 3639/86 (OJ No L 336, 29. 11. 1986, p. 46)).

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

044 Gibraltar
329 St Helena and St Helena dependencies
357 British Indian Ocean Territory
377 Mayotte
406 Greenland (1)
413 Bermuda
446 Anguilla
454 Turks and Caicos Islands
457 Virgin Islands of the United States
461 British Virgin Islands and Montserrat
463 Cayman Islands
474 Aruba
478 Netherlands Antilles
529 Falkland Islands and Falkland dependencies
740 Hong Kong
743 Macao
802 Australian Oceania (Christmas Island, Cocos (Keeling) Islands, Heard Island and McDonald Islands, Norfolk Island)
808 American Oceania (2)
809 New Caledonia and dependencies
811 Wallis and Futuna Islands
813 Pitcairn
814 New Zealand Oceania (Tokelau and Niue Islands; Cook Islands)
822 French Polynesia
890 Polar regions (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories)

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

ANNEX 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)
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

(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.

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	ex 08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar, excluding strawberries
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 (b)
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

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

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
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: JUICES 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
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	Flour 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

224 Sudan
232 Mali
236 Burkina Faso
240 Niger
244 Chad
247 Republic of Cape Verde
252 Gambia
257 Guinea Bissau
260 Guinea
264 Sierra Leone
280 Togo
284 Benin
306 Central African Republic
310 Equatorial Guinea
311 São Tomé and Principe
324 Rwanda
328 Burundi
334 Ethiopia
338 Djibouti
342 Somalia
350 Uganda
352 Tanzania
355 Seychelles and dependencies
375 Comoros
386 Malawi
391 Botswana
395 Lesotho
452 Haiti
652 North Yemen
656 South Yemen
660 Afghanistan
666 Bangladesh
667 Maldives
672 Nepal
675 Bhutan
684 Laos
817 Tonga
819 Western Samoa