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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 526/86

of 28 February 1986

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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal, and in particular Articles 50 (3) and 210 (3) thereof, and Article 8 (3) of Protocol 3 thereto,

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

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

Whereas that danger is not likely to prove serious as long as the reduction in customs tariffs in trade between Spain and Portugal, and in trade between those two Member States on the one hand, and the other Member States on the other, does not reach a significant level; whereas it is accordingly unnecessary to prescribe, in principle, the collection of a compensatory levy unless that reduction exceeds roughly 25 % to 30 % of the basic duties;

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

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

Whereas the rate of the compensatory levy should, in principle, be such as to correspond to the percentage tariff reduction applied in the importing Member State; whereas straightforward conversion of the reductions concerned into compensatory levy rates would be likely, on account, in particular, of the number and diversity of arrangements adopted for dismantling duties, to lead to the adoption of measures that would be very complex and consequently virtually inapplicable; whereas it is accordingly necessary to group together the categories of products in respect of which the tariff reductions are similar in order to reduce considerably the number of compensatory levy rates, without, however, losing sight of the need, in order to avoid deflections of trade, to limit the gap between those rates and those which would result from strict application of the reductions laid down in the Act of Accession;

Whereas, moreover, to simplify arrangements, a 100 % compensatory levy should be collected where the levy

resulting from strict application of the Act of Accession would exceed 75 %, and in all cases in which Portugal applied to Community products, before 31 December 1985, a low specific duty;

Whereas the application of a procedure for the relief from, or drawback of, the levies and other charges provided for under the common agricultural policy on agricultural products and on certain goods processed from agricultural products obtained within the Community is incompatible with the arrangements for compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession;

Whereas a method should be determined for calculating the compensatory levy on agricultural products subject in the Community to the common organization of markets and on processed agricultural products subject to specific rules consequent upon the implementation of the common agricultural policy where such products are used in the manufacture of goods that are listed neither in Annex II to the EEC Treaty nor in Council 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), nor in Council Regulation (EEC) No 3035/80 of 11 November 1980 laying down general rules for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds (2), as last amended by Regulation (EEC) No 1982/85 (3), under a procedure for the relief from, or drawback of, the charges levied on them;

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

Whereas, for such time as customs duties or the component designed to protect the processing industry referred to in Articles 78 and 273 of the Act of Accession continue to be charged in trade between Spain and Portugal on the one hand, and the other Member States on the other hand, in certain agricultural products and certain goods processed from agricultural products, a compensatory levy should be applied both to a percentage of the Common Customs Tariff duties or of the component designed to protect the processing industry and to the full amount of the agricultural levy or variable component drawn back or in respect of which relief has been granted;

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

Whereas it is necessary to ensure that the compensatory levy system is not used with the sole aim of circumventing the provisions relating to the charging of duties or other commercial policy measures applicable to third country products, by subjecting such products to minor processing under a procedure for the relief from, or drawback of, customs duties on imports;

Whereas the trend of trade in the said goods must be monitored closely with a view to taking appropriate measures should the detailed arrangements for the admission of such goods to the benefit of Community arrangements give rise to difficulties;

Whereas the charges referred to in Article 194 of the Act of Accession applied by Portugal in trade with the other Member States and the customs duties of a fiscal nature or the fiscal component of customs duties applied by Portugal under Article 196 (2) of the said Act are not regarded as customs duties for the purposes of this Regulation;

Whereas it is advisable to fix the percentages of the compensatory levy only for a limited period, so as to be able to take account of experience gained when fixing the percentages applicable subsequently,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL

Article 1

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

(1) OJ No L 323, 29. 11. 1980, p. 1
(2) OJ No L 323, 29. 11. 1980, p. 27.
(3) OJ No L 186, 19. 7. 1985, p. 8.

— customs duties and charges having equivalent effect, or

— compensatory amounts as prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession, any amounts applied in accordance with the compensatory mechanism referred to Article 270 of the said Act or any other amounts provided for in Part Four, Title II Chapter 3 or Title III Chapter 3 of the said Act,

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

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

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

(a) the application of the compensatory amounts prescribed in Articles 53 and 72 or in Articles 213 and 240 of the Act of Accession, any amounts applied in accordance with the compensatory mechanism referred to in Article 270 of the said Act or any other amounts provided for in Part Four, Title II Chapter 3 or Title III Chapter 3 of the said Act, and the progressive abolition:

(i) in respect of the products covered by Regulation (EEC) No 3033/80:

— by Spain and the Community as constituted on 31 December 1985, hereinafter referred to as 'the Community of Ten', of the fixed component referred to in Article 52 (2) and (5) of the said Act,

— by Portugal and the Community of Ten, of the fixed component referred to in Article 213 (2) of the said Act,

— by Spain and Portugal, of the fixed component referred to in Article 7 (2) of Protocol 3 to the said Act,

— by the Community of Ten, of the fixed component referred to in Article 53 (5) and Article 213 (5) of the said Act,

(ii) in respect of the products covered by the common organization of the markets in cereals and rice: by Spain, Portugal and the Community of Ten, of the component for the protection of the processing industry referred to in Articles 78 and 273 of the said Act;

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

3. For the purposes of this Regulation, the Community of Ten shall be regarded as a single Member State.

Article 2

In cases where products from a third country are subjected to a treatment insufficient to be regarded as manufacture, the goods so obtained shall benefit from the arrangements referred to in Article 1 only on condition that the said products are in free circulation in accordance with the provisions of the EEC Treaty or the ECSC Treaty and the Act of Accession. Member States shall regularly inform the Commission of those cases in which they have ruled treatments to be insufficient within the meaning of this Article.

Article 3

Without prejudice to the conditions governing the application by Spain and Portugal of the inward processing arrangements laid down in Annex XXXII to the Act of Accession, products which, under Council Directive 69/73/EEC of 4 March 1969 on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing [1], are imported into the Member State of manufacture with relief from customs duties, charges having equivalent effect, compensatory amounts, agricultural levies or other import charges referred to in Article 1 (1) to which they are liable, in place of the same quantity of products of the same kind, quality and having the same technical characteristics as products from the home market of that Member State used in the manufacture of goods exported to another Member State in the context of an equivalent compensation operation, shall be regarded as used, in the circumstances referred to in Article 1 (1), in the manufacture of goods.

TITLE II

COMPENSATORY LEVY PROVISIONS

Section I

Principles

Article 4

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

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[1] OJ No L 58, 8. 3. 1969, p. 1.

Article 5

1. The compensatory levy shall be determined according to the description and value (or, where applicable, by reference to any other charging basis prescribed therefor) of the products used in the manufacture as they were acknowledged or accepted by Customs in the context of the arrangements under which such manufacture was effected or, in the circumstances referred to in Article 3, as they were acknowledged or accepted by Customs on importation of products of the same kind, quality and having the same technical characteristics as products from the home market used in the manufacture of goods exported to another Member State in the context of an equivalent compensation operation.

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

Article 6

1. The date which determines the rate of the duties referred to in Article 7 shall be that which would apply if the goods obtained were entered for free circulation in the Member State of manufacture in completion of a procedure for the relief from, or drawback of, duties or other import charges instead of being exported to another Member State.

However, that date shall be 1 March 1986 in respect of products, entered in Spain or Portugal before that date under a procedure involving relief from, or drawback of, duties or other charges, which are used in those countries in the manufacture of goods.

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

Section 2

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

Article 7

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

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

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

Article 8

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

2. In trade between the Community of Ten and Spain:

(a) where goods obtained in Spain:

— are listed in Annex I, the percentage shall be:
0 % for the period from 1 March 1986 to 31 December 1987,

— are not listed in Annex I, the percentage shall be:
60 % for the period from 1 March 1986 to 31 December 1986,
65 % for the period from 1 January 1987 to 31 December 1987;

(b) where goods obtained in the Community of Ten:

— are listed in Annex II, the percentage shall be:
64 % for the period from 1 March 1986 to 31 December 1986,
69 % for the period from 1 January 1987 to 31 December 1987;

— are not listed in Annex II, the percentage shall be:
0 % for the period from 1 March 1986 to 31 December 1986.
35 % for the period from 1 January 1987 to 31 December 1987.

3. In trade between the Community of Ten and Portugal:

(a) where goods obtained in Portugal:

— are listed in Annex III, the percentage shall be 0 %,

— are not listed in Annex III, the percentage shall be 100 %;

(b) where goods obtained in the Community of Ten:

— are listed in Annex IV (a), the percentage shall be 0 %,

— are listed in Annex IV (b), the percentage shall be:

50 % for the period from 1 March 1986 to 31 December 1986,

56 % for the period from 1 January 1987 to 31 December 1987,

— are not listed in Annex IV, the percentage shall be 100 %.

4. In trade between Spain and Portugal:

(a) where goods are obtained in Spain, the compensatory levy shall be that prescribed in paragraph 3 (b);

(b) where goods are obtained in Portugal, the compensatory levy shall be that prescribed in paragraph 2 (b).

However, where goods obtained in Portugal, falling within Chapters 25 to 99 of the Common Customs Tariff, with the exception of those covered by Council Regulations (EEC) No 2783/75 of 29 October 1975 on the common system of trade for ovalbumin and lactalbumin [1], (EEC) No 3033/80 and (EEC) No 3035/80, fulfil the conditions laid down in the rules adopted or to be adopted by the Council in accordance with Article 1 (3) of Protocol 3 to the Act of Accession such that they obtain the status of products originating in Portugal, the percentage shall be 100 %.

Article 9

The compensatory levy in respect of goods covered by Regulation (EEC) No 3033/80, used in the manufacture of other goods, shall be equal to the full amount of the variable component drawn back or in respect of which relief is given and a percentage of the fixed component applicable to imports of those goods into the Community of Ten from third countries. That percentage shall be fixed in accordance with Article 8.

Section 3

Compensatory levy applicable when agricultural products subject to the system of levies and other charges laid down under the common agricultural policy, with the exception of products covered by Regulation (EEC) No 3033/80, are used

Article 10

1. The compensatory levy in respect of agricultural products subject to the system of levies and other charges laid down under the common agricultural policy and of products covered by Council Regulations (EEC) No 2730/75, of 29 October 1975 on glucose and lactose [2], or (EEC) No 2783/75, used in the manufacture of goods, shall be equal to the full amount of the charge drawn back, or in respect of which relief is given.

However, the compensatory levy applicable to the products referred to in Articles 78 and 273 of the Act of Accession shall be equal to the full amount of the variable component drawn back, or in respect of which relief is given, and a percentage of the component for the protection of the processing industry used for calculating the duty on imports of those products from third countries into the Community of Ten.

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

3. Monetary compensatory amounts shall not be taken into account when determining the compensatory levy in the cases referred to in paragraphs 1 and 2; however, the monetary coefficient shall apply to import duties fixed in ECU.

Article 11

1. Without prejudice to Article 9, the percentage referred to in the second subparagraph of Article 10 (1) and Article 10 (2) shall be:

(a) in trade between the Community of Ten and Spain:

— where the goods are obtained in Spain, that prescribed in respect of the goods concerned in Annex V,

— where the goods are obtained in the Community of Ten, that prescribed in respect of the goods concerned in Annex VI;

(b) in trade between the Community of Ten and Portugal:

— where the goods are obtained in Portugal, that prescribed in respect of the goods concerned in Annex VII,

— where the goods are obtained in the Community of Ten, 0 %;

(c) in trade between Spain and Portugal, 0 %.

[1] OJ No L 282, 1. 11. 1975, p. 104.

[2] OJ No L 281, 1. 11. 1975, p. 20.

2. Where goods are not listed in one of Annexes V to VII, the percentage referred to in the second subparagraph of Article 10 (1) and Article 10 (2) shall be 0 %.

TITLE III

EXCEPTIONS

Article 12

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

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

(b) come under the ECSC Treaty and have been released for free circulation in a Member State; or

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

2. However, goods subject to a common organization of the market or to the provisions of Council Regulation (EEC) No 3035/80, manufactured or obtained from products falling within Section 3 of Title II, imported from a Member State, shall not benefit from the Community arrangements unless a compensatory levy equal to the accession compensatory amounts drawn back or in respect of which relief has been given has been collected on those products in the Member State of manufacture.

Article 13

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

2. However, in respect of products falling within Section 3 of Title II, the rules laid down in Article 10 (1) and (2) shall apply to the agricultural levy or the variable component resulting from those agreements.

TITLE IV

FINAL PROVISIONS

Article 14

Proof of the customs status of the products used and of the goods obtained shall be established in accordance with the methods of administrative cooperation laid down for that purpose in Commission Regulation (EEC) No 409/86 [1].

Article 15

Goods in the manufacture of which have been used products which, if they had been released for free circulation on being placed under a procedure for the relief from, or drawback of, customs duties or other import charges, would have been liable to anti-dumping duties, shall not benefit from the Community arrangements referred to in Article 1 (1) on importation into another Member State unless those anti-dumping duties have been collected in the Member State of manufacture in respect of each product used in the manufacture to which they are applicable.

Article 16

Where application of the provisions of this Regulation leads or seems likely to lead, to economic difficulties, in particular because of any increase in the full customs charges applicable to the goods produced, the Commisssion shall decide, either on its own initiative or at the request of a Member State, what adjustments it considers necessary to remedy this situation.

Article 17

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

Article 18

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 March 1986 until 31 December 1987.

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

Done at Brussels, 28 February 1986.

For the Commision

COCKFIELD

Vice-President

[1] OJ No L 46, 25. 2. 1986, p. 5.

ANNEX I

List of goods referred to in Article 8 (2) (a)

Common Customs Tariff heading No	Description
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
	A. Lactose and lactose syrup:
	I. Containing, in the dry state, 99 % or more by weight of the pure product
	B. Glucose and glucose syrup; maltodextrine and maltodextrine syrup:
	I. Glucose and glucose syrup containing, in the dry state, 99 % or more by weight of the pure product
17.04	Sugar confectionery, not containing cocoa:
	B. Chewing gum containing sucrose (including invert sugar)
	C. White chocolate
	D. Other
18.06	Chocolate and other food preparations containing cocoa
Chapter 19	Preparations of cereals, flour or starch; pastry-cooks' products
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:
	C. Roasted chicory and other roasted coffee substitutes:
	II. Other
	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:
	II. Other
21.06	Natural yeasts (active or inactive); prepared baking powders:
	A. Active natural yeasts:
	II. Bakers' yeast
21.07	Food preparations not elsewhere specified or included:
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked
	C. Ice-cream (not including ice-cream powder) and other ices
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes
	E. Cheese fondues

Common Customs Tariff heading No	Description
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 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing starch: b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose) c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose) d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose) e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose) f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) II. Containing 1,5 % or more but less than 6 % by weight of milkfats III. Containing 6 % or more but less than 12 % by weight of milkfats IV. Containing 12 % or more but less than 18 % by weight of milkfats V. Containing 18 % or more but less than 26 % by weight of milkfats VI. Containing 26 % or more but less than 45 % by weight of milkfats VII. Containing 45 % or more but less than 65 % by weight of milkfats VIII. Containing 65 % or more but less than 85 % by weight of milkfats IX. Containing 85 % or more by weight of milkfats
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: B. Other, containing milkfats
26.01	Metallic ores and concentrates and roasted iron pyrites: A. Iron ores and concentrates and roasted iron pyrites: I. Other (ECSC) B. Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more by weight (ECSC)
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel: A. Blast furnace dust (ECSC)
27.01	Coal, briquettes, ovoids and similar solid fuels manufactured from coal (ECSC)

Common Customs Tariff heading No	Description
27.02	Lignite, whether or not agglomerated (ECSC)
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon: A. Coke and semi-coke of coal: II. Other (ECSC) B. Coke and semi-coke of lignite (ECSC)
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: I. D-Mannitol (mannitol) II. D-Glucitol (sorbitol)
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein C. Other
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other a) Ovalbumin and lactalbumin
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
38.12	Prepared glazings and prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)
45.03	Articles of natural cork
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)

Common Customs Tariff heading No	Description
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms (ECSC)
73.02	Ferro-alloys: A. Ferro-manganese: I. Containing more than 2 % by weight of carbon (high carbon ferro-manganese) (ECSC)
73.03	Waste and scrap metal for iron or steel (ECSC)
73.05	Iron or steel powders; sponge iron or steel: B. Sponge iron or steel (ECSC)
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel (ECSC)
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: A. Blooms and billets: I. Rolled (ECSC) B. Slabs and sheet bars (including tinplate bars): I. Rolled (ECSC)
73.08	Iron or steel coils for re-rolling (ECSC)
73.09	Universal plates of iron or steel (ECSC)
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished, (including precision-made); hollow mining drill steel: A. Not further worked than hot-rolled or extruded (ECSC) D. Clad or surface-worked (for example, polished, coated): I. Not further worked than clad: a) Hot-rolled or extruded (ECSC)
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements: A. Angles, shapes and sections: I. Not further worked than hot-rolled or extruded (ECSC) IV. Clad or surface-worked (for example, polished, coated): a) Not further worked than clad: 1. Hot-rolled or extruded (ECSC) B. Sheet piling (ECSC)

Common Customs Tariff heading No	Description
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled: A. Not further worked than hot-rolled (ECSC) B. Not further worked than cold-rolled: I. In coils for the manufacture of tinplate (ECSC) C. Clad, coated or otherwise surface-treated: III. Tinned: a) Tinplate (ECSC) V. Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed): a) Not further worked than clad: 1. Hot-rolled (ECSC)
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: A. 'Electrical' sheets and plates (ECSC) B. Other sheets and plates: I. Not further worked than hot-rolled (ECSC) II. Not further worked than cold-rolled, of a thickness of: b) More than 1 mm but less than 3 mm (ECSC) c) 1 mm or less (ECSC) III. Not further worked than burnished, polished or glazed (ECSC) IV. Clad, coated or otherwise surface-treated: b) Tinned (ECSC) c) Zinc-coated or lead-coated (ECSC) d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed) (ECSC) V. Otherwise shaped or worked: a) Cut into shapes other than rectangular shapes, but not further worked 2. Other (ECSC)
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14: A. High carbon steel: I. Ingots, blooms, billets, slabs and sheet bars: b) Other III. Coils for re-rolling (ECSC) IV. Universal plates (ECSC) V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections: b) Not further worked than hot-rolled or extruded (ECSC) d) Clad or surface-worked (for example, polished, coated): 1. Not further worked than clad: aa) Hot-rolled or extruded (ECSC) VI. Hoop and strip: a) Not further worked than clad: c) Clad, coated or otherwise surface-treated: 1. Not further worked than clad: aa) Hot-rolled (ECSC)

Common Customs Tariff heading No	Description
73.15 *(cont'd)*	A: VII. Sheets and plates: a) Not further worked than hot-rolled (ECSC) b) Not further worked than cold-rolled, of a thickness of: 2. Less than 3 mm (ECSC) c) Polished, clad, coated or otherwise surface-treated (ECSC) d) Otherwise shaped or worked: 1. Cut into shapes other than rectangular shapes, but not further worked (ECSC) B. Alloy steel: I. Ingots, blooms, billets, slabs and sheet bars: b) Other (ECSC) III. Coils for re-rolling (ECSC) IV. Universal plates (ECSC) V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections: b) Not further worked than hot-rolled or extruded (ECSC) d) Clad or surface-worked (for example, polished, coated): 1. Not further worked than clad: aa) Hot-rolled or extruded (ECSC) VI. Hoop and strip: a) Not further worked than hot-rolled (ECSC) c) Clad, coated or otherwise surface-treated: 1. Not further worked than clad: aa) Hot-rolled (ECSC) VII. Sheets and plates: a) 'Electrical' sheets and plates (ECSC) b) Other sheets and plates: 1. Not further worked than hot-rolled (ECSC) 2. Not further worked than cold-rolled, of a thickness of: bb) Less than 3 mm (ECSC) 3. Polished, clad, coated or otherwise surface-treated (ECSC) 4. Otherwise shaped or worked: aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC)
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for joining or fixing rails: A. Rails: II. Other (ECSC) B. Check-rails (ECSC) C. Sleepers (ECSC) D. Fish-plates and sole plates: I. Rolled (ECSC)

ANNEX II

List of goods referred to in Article 8 (2) (b)

Common Customs Tariff heading No	Description
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:
	ex B. Pectic substances, pectinates and pectates:
	— Pectates
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
	A. Degras
17.04	Sugar confectionery, not containing cocoa
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
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
21.03	Mustard flour and prepared mustard
21.06	Natural yeasts (active or inactive); prepared baking powders
21.07	Food preparations not elsewhere specified or included:
	G. Other:
	ex I. Containing no milkfats or containing less than 1.5 % by weight of such fats:
	— Non-alcoholic compound preparations (often known as 'concentrated extracts') used for making beverages
	— Plant mixtures used for making beverages
22.01	Waters, including spa waters and aerated waters; ice and snow
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07
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:
	ex I. Rum, arrak and tafia:
	— Rum and tafia

Common Customs Tariff heading No	Description
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:
	B. Barium carbonate, whether or not calcined
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:
	B. Other
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure:
	A. Magnesium oxide other than calcined natural magnesium carbonate
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing talc:
	B. Natural steatite, crushed or powdered
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar:
	A. Fluorspar
25.32	Mineral substances not elsewhere specified or included:
	A. Natural micaceous iron oxides
27.03	Peat (including peat litter), whether or not agglomerated:
	B. Agglomerated peat
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:
	ex C. Other:
	— Retort carbon
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations
27.11	Petroleum gases and other gaseous hydrocarbons
27.12	Petroleum jelly
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:
	C. Other:
	II. Other

Common Customs Tariff heading No	Description
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar on on mineral tar pitch (for example, bituminous mastics, cut-backs)
28.01	Halogens (fluorine, chlorine, bromine and iodine): A. Fluorine ex D. Iodine: — Crude iodine
28.04	Hydrogen, rare gases and other non-metals: C. Other non-metals: I. Oxygen ex V. Other: — Arsenic and boron
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury: A. Alkali metals: ex III. Lithium: — Of nuclear quality ex B. Alkaline-earth metals: — Crude calcium of nuclear quality D. Mercury
28.15	Sulphides of non-metals; phosphorus trisulphide: A. Phosphorus sulphides; phosphorus trisulphide
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides: E. Tin oxides
28.39	Nitrites and nitrates: B. Nitrates: ex I. Of sodium: — Natural
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals: A. Distilled and conductivity water and water of similar purity

Common Customs Tariff heading No	Description
29.02	Halogenated derivatives of hydrocarbons: A. Halogenated derivatives of acyclic hydrocarbons: II. Chlorides a) Saturated: ex 2. Other: — Methylene chloride
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons: B. Nitrated and nitrosated derivatives: ex II. Other — Trinitrobutylmetaxylene (xylene musk) and dinitrobutylparacymene (cymene musk)
29.06	Phenols and phenol-alcohols: A. Monophenols: ex IV. Other: — Octylphenol and nonylphenol
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives: B. Cyclanic, cyclenic and cycloterpenic ketones: ex II. Other: — Ionone and methylionone
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Acyclic polycarboxylic acids: ex II. Malonic acid and adipic acid and their salts and esters: — Adipic acid
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Carboxylic acids with alcohol function: III. Tartaric acid and its salts and esters
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives: B. Tributyl phosphates, triphenyl phosphate, tritolyl phosphates, trixylyl phosphates and tris (2-chloroethyl) phosphate ex C. Other: — Glycerophosphate and its salts — Dimethylphosphate and dibromodichloroethylene

Common Customs Tariff heading No	Description
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives: B. Other products: ex II. Other: — Alpha-beta-1,2,3,4,7,7-hexachlorobicyclo-(2,2,1) heptene-(2)-bis-(oxymethylene)-5,6-sulphite
29.22	Amine-function compounds B. Acyclic polyamines: ex II. Other: — Ethylene amines
29.25	Carboxyamide-function compounds; amide-function compounds of carbonic acid: B. Cyclic amides: III. Cyclic amides other than ureines and ureides ex b) Other: — L-Naphthyl N-methylcarbonate
29.31	Organo-sulphur compounds: ex B. Other: — Thiophosphates
29.34	Other organo-inorganic compounds: B. Tetraethyl-lead
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: A. Digitalis glycosides
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: B. Of cinchona: I. Quinine and quinine sulphate ex II. Other: — Cinchonine and cinchonidine and their respective salts and chinine salts other than chinine sulphate
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42

Common Customs Tariff heading No	Description
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: ex A. Glands or other organs, dried: — Anterior and posterior lobes of hypopysis B. Other: ex II. Other: — Extracts of heart, prostate, cartilage, bone marrow, brain, duodenum and bone
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products: ex A. Antisera and vaccines: — Antipoliomyelitis and antirubella vaccines
30.03	Medicaments (including veterinary medicaments): A. Not put up in forms or in packings of a kind sold by retail: II. Other: ex b) Other: — Based on insulin B. Put up in forms or in packings of a kind sold by retail: II. Other: ex b) Other: — Based on insulin
31.03	Mineral or chemical fertilizers, phosphatic: A. Mentioned in Note 2 (a) to this Chapter: ex I. Superphosphates — Single superphosphates
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo: E. Natural indigo
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes: C. Liquid lustres and similar products; engobes (slips)
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter: B. Stamping foils

Common Customs Tariff heading No	Description
33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils: A. Essential oils, not deterpenated: ex I. Of citrus fruit: — Of bitter or sweet oranges, lemons and mandarins (tangerines) II. Other: ex a) Geranium, clove, niaouli and ylang-ylang oils: — Other than geranium B. Essential oils, deterpenated ex C. Resinoids: — Of labdanum or plum-tree essence D. Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals: ex A. Containing petroleum oils or oils obtained from bituminous minerals: — Containing 50 % or more by weight of petroleum or bituminous minerals
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein: ex C. Other: — Caseinates
35.04	Peptones and other protein substances (excluding enzymes of heading No 35.07) and their derivatives; hide powder, whether or not chromed
35.07	Enzymes; prepared enzymes not elsewhere specified or included
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials
37.02	Film in rolls, sensitized, unexposed, perforated or not: A. Of a width of 35 mm or less: ex II. Other: — Perforated, for polychromatic images ex B. Of a width of more than 35 mm: — Perforated, for polychromatic images
37.04	Sensitized plates and film, exposed but not developed, negative or positive: A. Cinematograph film: ex II. Other positives: — Newsreels

Common Customs Tariff heading No	Description
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive: B. Other: II. Other positives: a) Newsreels b) Other, of a width of: 1. Less than 10 mm 2. 10 mm or more but less than 34 mm ex 3. 34 mm or more but less than 54 mm: — Less than 35 mm
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black: C. Animal black, including spent animal black
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: G. Catalysts ex X. Other: — Octylphenol and nonylphenol, mixed
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloracetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: ex II. Polytetrahaloethylenes: — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Coumarone-indene resins
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber): ex B. Other: — Chemical derivatives of natural rubber
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: V. Of other materials: b) Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds: B. Other: ex II. Other: — Inner tubes weighing more than 0,5 kg each

Common Customs Tariff heading No	Description
ex 40.12	Hygienic and pharmaceutical articles (including teats) of unhardened vulcanized rubber, with or without fittings of hardened rubber: — Teats, nipple shields, dummies, nipples, stoppers and sterilizing capsules
40.16	Articles of hardened rubber (ebonite and vulcanite): B. Other
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading Nos 41.06 or 41.08: B. Bovine cattle leather (including buffalo leather) not further prepared than chrome-tanned, in the wet blue state C. Other
41.04	Goat and kid skin leather, except leather falling within heading Nos 41.06 or 41.08: B. Other
41.05	Other kinds of leather, except leather falling within heading Nos 41.06 or 41.08: B. Other
ex 41.06	Chamois-dressed leather: — Other than of sheep and lambs
41.08	Patent leather and imitation patent leather; metallized leather
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric: ex B. Of other materials: — Of natural leather
42.03	Articles of apparel and clothing accessories, of leather or of composition leather
42.05	Other articles of leather or of composition leather
42.06	Articles, made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces of cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated): ex A. Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms: — Of rabbit or hare — Of seal or sea otter, whether dyed or not

Common Customs Tariff heading No	Description
44.07	Railway or tramway sleepers of wood
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves: ex A. Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn: — Other than conifer
44.28	Other articles of wood: D. Other: ex II. Other — Paving slabs of wood
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles: B. Coarse matting; straw envelopes for bottles; screens and other coarse articles used for packing or for protection
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No 46.02; articles of loofah
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: C. Fans and hand screens; frames therefor and parts of such frames
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: A. Postage, revenue and similar stamps C. Other: ex II. Other: — Stamp-impressed paper

Common Customs Tariff heading No	Description
49.11	Other printed matter, including printed pictures and photographs: ex B. Other: — Printed pictures and plates on paper, paperboard or plastic materials, recognizable as intended for insertion in books or articles covered by Chapter 49 — Catalogues, in languages other than Spanish, of articles manufactured other than in Spain; catalogues in any language of books in print, and tourist publications in languages other than Spanish
50.01	Silk-worm cocoons suitable for reeling
52.01	Metallized yarn, being textile yarn spun with metal or covered with metal by any process
52.02	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like
53.02	Other animal hair (fine or coarse), not carded or combed: A. Coarse animal hair, prepared (for example, bleached, dyed) and artificially curled
54.03	Flax or ramie yarn, not put up for retail sale
54.04	Flax or ramie yarn, put up for retail sale
54.05	Woven fabrics of flax or ramie
57.06	Yarn of jute or of other textile bast fibres of heading No 57.03
57.07	Yarn of other vegetable textile fibres; paper yarn: A. Yarn of true hemp D. Other
57.10	Woven fabrics of jute or of other textile bast fibres of heading No 57.03
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material

Common Customs Tariff heading No	Description
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:
	B. Bolting cloth, whether or not made up
	D. Other
62.05	Other made up textile articles (including dress patterns):
	D. Fans and hand screens
ex 64.03	Footwear with outer soles of wood or cork:
	— Footwear made exclusively of wood or cork
64.05	Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal:
	ex A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles:
	— Other than of rubber or artificial plastic materials
	ex B. Other:
	— Other than of rubber or artificial plastic materials
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims, plateaux and manchons (including slit manchons), of felt
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:
	A. Not lined or trimmed:
	II. Of other materials
	ex B. Lined or trimmed:
	— For men
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed
ex 65.06	Other headgear, whether or not lined or trimmed:
	— Excluding bonnets of rubber or artificial plastic materials and metal helmets

Common Customs Tariff heading No	Description
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like
66.03	Parts, fittings, trimmings and accessories of articles falling within heading Nos 66.01 or 66.02
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No 05.07 and worked quills and scapes): ex B. Other — Manufactured articles, excluding feather dusters
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit: A. Artificial flowers, foliage or fruit and parts thereof: ex I. Parts: — Other than of artificial plastic materials ex II. Other: — Other than of artificial plastic materials
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like
ex 67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets): — Excluding wigs and the like
ex 68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate): — More than 20 mm thick
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium): ex B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support: — Sheets made from mica powder, no more than 0,12 mm thick
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included: ex B. Other: — Fused refractory articles
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)

Common Customs Tariff heading No	Description
69.06	Piping, conduits and guttering (including angles, bends and similar fittings): A. Common pottery ex B. Other: — Other than of stoneware
70.03	Glass in balls, rods and tubes, unworked (not being optical glass): ex B. Other: — In balls — Of low expansion coefficient, excluding tubes with an expansion coefficient higher than 40×10^{-7}
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles: ex A. Wired: — Unworked plate glass more than 4 mm thick, the other dimensions not exceeding 400 mm ex B. Other: — Unworked plate glass more than 4 mm thick, the other dimensions not exceeding 400 mm
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Polished plate glass, not wired, colourless or white, more than 4 mm thick, the other dimensions not exceeding 400 mm
ex 70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electric lamps, electronic valves or the like: — Bulbs, with or without anode fitting, moulded, without covering, not further worked, for cathode ray tubes
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms: — Multi-cellular glass in blocks, slabs, plates, panels and similar forms
ex 70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses: — Excluding blanks for spectacle lenses or perforated discs with a refraction index between 1,5 and 1,55 inclusive, spherical and torice, and transparent on one side

Common Customs Tariff heading No	Description
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains: A. Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glass smallwares, not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport; glass grains: II. Imitation pearls III. Imitation precious and semi-precious stones IV. Other: ex a) Glass grains: — With a refraction index of more than 1,9
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom: ex B. Textile fibre, yarns, fabrics, and articles made therefrom: — Continuous textile glass fibres (silium), excluding those in the form of cut fibres and rovings ('Rhovyl')
ex 70.21	Other articles of glass: — Apparatus for industrial use and parts thereof, of glass with a low expansion coefficient
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport): B. Other: I. For industrial uses
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal: ex A. Of precious metal: — With precious stones or pearls ex B. Of rolled precious metal: — With precious stones or pearls
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed): A. Articles consisting of, or incorporating, pearls: II. Other B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed): I. Made wholly of natural precious or semi-precious stones: b) Other II. Other

Common Customs Tariff heading No	Description
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14: A. High carbon steel: ex VIII. Wire, whether or not coated, but not insulated: — 5 mm or more in diameter
Chapter 77	Magnesium and beryllium and articles thereof
Chapter 81	Other base metals employed in metallurgy and articles thereof
ex 82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps; other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated): — Remote manipulators for radioactive products which can be controlled by hand in the manner of a tool — Glaziers' diamonds
84.06	Internal combustion piston engines: A. Aircraft engines as defined in Additional Note 1 to this Chapter: II. Other D. Parts: II. Of other engines a) For aircraft
84.08	Other engines and motors: A. Reaction engines: I. Turbo-jets: b) Other II. Other (for example, ram-jets, pulse-jets, rocket engines): b) Other D. Parts: II. Other: ex a) Of reaction engines or of turbo-propellers: — Of reaction engines
84.12	Industrial and laboratory furnaces and ovens, non-electric: A. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radioactive waste or for the recycling of irradiated nuclear fuels (EURATOM)
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter tunnels, milk strainers and the like), for liquids or gases: A. For the separation of uranium isotopes (EURATOM) B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radioactive waste or for the recycling for irradiated nuclear fuels (EURATOM)

Common Customs Tariff heading No	Description
84.18 *(cont'd)*	C. Other: II. Other: a) Centrifuges: ex 2. Other: — For the production of products mentioned in subheading 28.51 A. (deuterium and compounds of deuterium) ex b) Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases: — For the production of products mentioned in subheading 28.51 A. (deuterium and compounds of deuterium)
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines: ex A. Typewriters: — Electric, excluding portable typewriters
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device: A. Electronic calculating machines ex B. Other: — Postage-franking, ticket-issuing and similar machines incorporating a calculating mechanism
84.53	Automatic data processing machines and units thereof: magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included: B. Other
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines): ex B. Other: — Hectograph or stencil duplicating machines, with a sorting device
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading Nos 84.51, 84.52, 84.53 or 84.54: ex C. Other: — For use solely with machines falling within heading No 84.53
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: A. For the manufacture of the products mentioned in subheading 28.51 A (EURATOM) B. Nuclear reactors (EURATOM) C. Specially designed for the recycling of irradiated nuclear fuel (for example, sintering of radioactive metal oxides, sheathing (EURATOM)

Common Customs Tariff heading No	Description
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas-filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light-emitting diodes; electronic microcircuits: A. Valves and tubes: ex II. Television camera tubes; image converter or intensifier tubes; photomultipliers: — Photomultipliers comprising a photo-cathode producing a current equal to at least 10 microampères per lumen, with a mean amplification greater than 10^5, or any other electric multiplier system activated by positive ions and intended for use with instruments for detecting nuclear radiation such as alpha or beta particles, gamma rays, neutrons and protons, mentioned in heading No 90.28 ex V. Other: — Accelerating and locating tubes of the type used in spectrometers and mass spectrographs — Intense electronic sources of positive ions, intended for use with particle accelerators, mass spectrometers and other similar apparatus B. Photocells, including photo-transistors E. Parts
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter: A. For the manufacture of the products mentioned in subheading 28.51 A. (EURATOM) B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radioactive waste or for the recycling of irradiated nuclear fuels (EURATOM) C. Other: ex II. Other appliances and apparatus: — Cyclotrons, 'van de Graaf' or 'Cockroft and Walton' electrostatic generators, linear accelerators and other electro-nuclear machines, capable of imparting energy in excess of 1 000 000 electron-volts to nuclear particles
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09): B. For the transport of goods or materials: I. Motor lorries specially designed for the transport of highly radioactive materials (EURATOM)
88.01	Balloons and airships: ex B. Other: — Excluding sounding balloons for meteorology and other uses
88.02	Flying machines, gliders and kites; rotochutes: A. Not mechanically propelled: II. Other

Common Customs Tariff heading No	Description
88.02 *(cont'd)*	B. Mechanically propelled: I. Helicopters: b) Other II. Other: b) Other, of an unladen weight: ex 1. Not exceeding 2 000 kg: — Gyroplanes — Other, excluding those with one or two propeller or reaction engines, developing a maximum power or thrust at take-off of 550 horse-power or 500 kg respectively per motor ex 2. Exceeding 2 000 kg but not exceeding 15 000 kg: — Gyroplanes — Other excluding those with one or two propeller or reaction engines, developing maximum power or thrust at take-off of 500 horse-power or 500 kg respectively per motor ex 3. Exceeding 15 000 kg: — Other, excluding those with one or two propeller or reaction engines, developing maximum power or thrust at take-off of 500 horse-power or 500 kg respectively per motor
88.03	Parts of goods falling within heading Nos 88.01 or 88.02: A. Of balloons or airships: II. Other
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles: A. Catapults and similar aircraft launching gear; parts thereof B. Ground flying trainers; parts thereof: II. Other
ex 90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers: — Microfilm readers — Photographic enlargers and reducers with a built-in electronic device which automatically regulates the filters or length of exposure, excluding special enlargers and reducers for the graphic arts
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, drawing sets, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: ex B. Measuring or checking instruments, appliances and machines; profile projectors: — Callipers and stop measures (of the Johanson type) — Automatic machines for checking containers for leaks

Common Customs Tariff heading No	Description
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: II. Other: ex b) Other: — Test benches for aircraft and rockets — Voltage, amperage and frequency regulators and stabilizers with a reaction time of less than 0,05 second and stability in excess of 0,05 % — Machines and apparatus for measuring coordinates with automatic digital read-out B. Others: ex II. Other: — Test benches for aircraft and rockets — Voltage, amperage and frequency regulators and stabilizers with a reaction time of less than 0,05 second and stability in excess of 0,05 %
91.04	Other clocks: ex A. Electric or electronic — Marine and similar chronometers ex B. Other: — Marine and similar chronometers
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds: A. Mechanisms for musical boxes ex C. Other: — Metronomes, tuning forks and pitch pipes, auxiliary mechanical devices for playing a musical instrument and perforated paper rolls or cards therefor, rongues or languets, whether mounted on their plates or not (mouth organs and accordians), upright and grand piano frames, piano mechanisms, accessories and equipment
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers: A. Sound recorders or reproducers: ex I. Sound recorders: — Machines for recording on floppy disks B. Television image and sound recorders or reproducers

Common Customs Tariff heading No	Description
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: A. Prepared for recording, but not recorded B. Recorded: I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition: ex A. For revolvers and pistols falling within heading No 93.02 and for sub-machine-guns falling within heading No 93.03: — For sub-machine-guns falling within heading No 93.03, including parts — Metal ammunition for sporting and target shooting rifles B. Other: I. For military purposes II. Other: ex a) Sporting and target shooting cartridges: — Metal ammunition for rifles
94.01	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof: B. Other: ex II. Other: — Not upholstered or lined, and parts thereof, of vegetable materials other than wood (osier, reed, bamboo, etc.)
94.03	Other furniture and parts thereof: ex B. Other furniture: — Of vegetable materials other than wood (osier, reed, bamboo, etc.)
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials: A. Coral (natural or agglomerated), worked: ex I. Combined with other materials: — Worked, but not further prepared ex II. Other: — Worked, but not further prepared B. Other: ex II. Other: — Worked, but not further prepared

Common Customs Tariff heading No	Description
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No 35.03) and articles of unhardened gelatin: ex B. Other: — Worked vegetable or mineral carving material, not further prepared
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material
98.04	Pen nibs and nib points: B. Nib points
98.05	Pencils (other than pencils of heading No 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks: A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals: ex II. Other: — Slate pencils B. Writing and drawing chalks; tailors' and billiards chalks
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not
ex 98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing: — Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms

ANNEX III

List of goods referred to in Article 8 (3) (a)

Common Customs Tariff heading No	Description
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: B. Other
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: A. Bed feathers; down: II. Others B. Other
05.13	Natural sponges: B. Other
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: ex B. Pectic substances, pectinates and pectates: — Pectates
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dryed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): A. Osier: II. Other B. Cereal straw, cleaned, bleached or dyed
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10	Fatty acids; acid oils from refining; fatty alcohols: A. Stearic acid B. Oleic acid ex C. Other fatty acids; acid oils from refining: — Excluding products obtained from pine wood containing 90 % or more by weight of fatty acid D. Fatty alcohols

Common Customs Tariff heading No	Description
15.11	Glycerol and glycerol lyes
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured: A. Spermaceti, crude, pressed or refined, whether or not coloured B. Beeswax and other insect waxes, whether or not coloured: II. Other
15.16	Vegetable waxes, whether or not coloured: B. Other
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: A. Degras
17.04	Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
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: A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates C. Roasted chicory and other roasted coffee substitutes: I. Roasted chicory D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: I. Of roasted chicory
21.03	Mustard flour and prepared mustard:
21.04	Sauces: mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée C. Other
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations

Common Customs Tariff heading No	Description
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: I. Culture yeast III. Other B. Inactive natural yeasts C. Prepared baking powders
21.07	Food preparations not elsewhere specified or included: 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): 1. Containing no starch or containing less than 5 % by weight of starch
22.01	Waters, including spa waters and aerated waters; ice and snow: A. Spa waters, natural or artificial; aerated waters
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: ex A. Not containing milk or milkfats — Not containing sugar (sucrose or invert sugar)
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits, (including ethyl alcohol and neutral spirits) of any strength: ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: — Not obtained from agricultural products listed in Annex II to the EEC Treaty ex B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher: — Not obtained from agricultural products listed in Annex II to the EEC Treaty
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: A. Spirits (other than those of heading No 22.08), in containers holding: ex I. Two litres or less: — Not obtained from agricultural products listed in Annex II to the EEC Treaty ex II. More than two litres: — Not obtained from agricultural products listed in Annex II to the EEC Treaty B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: II. Other

Common Customs Tariff heading No	Description
22.09 *(cont'd)*	C. Spirituous beverages: I. Rum, arrack and tafia II. Gin III. Whisky IV. Vodka with an alcoholic strength of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs) V. Other, in containers holding: ex a) Two litres or less: — Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar) ex b) More than two: — Excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)
24.02	Manufactured tobacco; tobacco extracts and essences
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methyl glucosides
29.14	Monocarboxulic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Saturated acyclic monocarboxylic acids: ex I. Formic acid and its salts and esters: — Esters of Mannitol or sorbitol II. Acetic acid and its salts and esters: c) Esters of acetic acid: ex 4. Other: — Esters of mannitol or sorbitol ex V. Bromoacetic acids and their salts and esters: — Esters of mannitol or sorbitol ex VI. Propionic acid and its salts and esters: — Esters of mannitol or sorbitol ex VII. Butyric acid and isobutyric acid and their salts and esters: — Esters of mannitol or sorbitol ex VIII. Valeric acid and its isomers and their salts and esters: — Esters of mannitol or sorbitol IX. Palmitic acid and its salts and esters: ex b) Salts and esters of palmitic acid: — Esters of mannitol or sorbitol X. Stearic acid and its salts and esters: ex b) Salts and esters of stearic acid: ex 2. Other: — Esters of mannitol or sorbitol ex XI. Other: — Esters of mannitol or sorbitol

Common Customs Tariff heading No	Description
29.14 *(cont'd)*	B. Unsaturated acyclic monocarboxylic acids: ex I. Methacrylic acid and its salts and esters: — Esters of mannitol or sorbitol II. Undecenoic acids and their salts and esters: ex b) Salts and esters of undecenoic acids: — Esters of mannitol or sorbitol III. Oleic acid and its salts and esters: ex b) Salts and esters of oleic acid: — Esters of mannitol or sorbitol IV. Other: ex b) Other: — Esters of mannitol or sorbitol
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Carboxylic acids with alcohol function: VIII. Other: ex a) Acyclic: — Glyceric, glycolic, saccharic, inosaccharic and heptosaccharic acids and their salts and esters
29.35	Heterocyclic compounds; nucleic acids: ex Q. Other — Anhydrous compounds of mannitol or sorbitol, excluding maltol and isomaltol
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein: III. Other B. Casein glues C. Other
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: Q. Foundry core binders based on synthetic resins ex X. Other: — Products of sorbitol cracking

ANNEX IV (a)

List of goods referred to in the first indent of Article 8 (3) (b)

Common Customs Tariff heading No	Description
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: B. Other
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: A. Bed feathers; down: II. Other B. Other
05.13	Natural sponges: B. Other
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: ex B. Pectic substances, pectinates and pectates: — Pectates
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): A. Osier: II. Other B. Cereal straw, cleaned, bleached or dyed
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10	Fatty acids; acid oils from refining; fatty alcohols: A. Stearic acid B. Oleic acid ex C. Other fatty acids; acid oils from refining: — Excluding products obtained from pine with a fatty acid content of 90 % or more by weight D. Fatty alcohols

Common Customs Tariff heading No	Description
15.11	Glycerol and glycerol lyes
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured: A. Spermaceti, crude, pressed or refined, whether or not coloured B. Beeswax and other insect waxes, whether or not coloured: II. Other
15.16	Vegetable waxes, whether or not coloured: B. Other
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: A. Degras
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
21.03	Mustard flour and prepared mustard
22.01	Waters, including spa waters and aerated waters; ice and snow: A. Spa waters, natural or artificial; aerated waters
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: — Not obtained from the agricultural products listed in Annex II to the EEC Treaty ex B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher — Not obtained from the agricultural products listed in Annex II to the EEC Treaty
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: A. Spirits (other than those of heading No 22.08), in containers holding: ex I. Two litres or less — Not obtained from the agricultural products listed in Annex II to the EEC Treaty ex II. More than two litres — Not obtained from the agricultural products listed in Annex II to the EEC Treaty B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: II. Other:

Common Customs Tariff heading No	Description
22.09 *(cont'd)*	C. Spirituous beverages: I. Rum, arrack and tafia II. Gin III. Whisky IV. Vodka with an alcoholic strength of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs) V. Other, in containers holding: ex a) Two litres or less — Excluding those containing eggs or egg-yolk and/or sugar (sucrose or invert sugar) ex b) More than two litres — Excluding those containing eggs or egg-yolk and/or sugar (sugar or invert sugar)
24.02	Manufactured tobacco; tobacco extracts and essences
28.03	Carbon (including carbon black)
29.15	Plycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Aromatic polycarboxylic acids: I. Phthalic anhydride ex III. Other — Dibutyl (ortho) phthalates — Dioctyl orthophtalates — Diisooctyl, diisononyl and diisodecyl phthalates — Other diisobutyl esters
29.44	Antibiotics: ex C. Other antibiotics: — Oxytehracycline — Erythromycin
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit; spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to Chapter 32 of the CCT: A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; solutions as defined by Note 4 to Chapter 32 of the CCT: ex II. Other: — polyurethane solutions (as defined by Note 4 to Chapter 32 of the CCT)

Common Customs Tariff heading No	Description
ex 34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap — Ethoxylates — Sodium dodecan-1-yl sulphate — Triethanolamine dodecan-1-yl sulphate — Sulphonic acid sodium alkylbenzene sulphonate and ammonium alkylbenzene sulphonate — Mixtures and preparations of sodium sulphate dodecan-1-yl and triethanolamine sulphate
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg: A. Prepared glues not elsewhere specified or included: ex II. Other glues: — Polyurethane A system (chemical reaction) B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg: ex II. Other: — Polyurethane A system (chemical reaction)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: Q. Foundry core binders based on synthetic resins ex X. Other: — Refractory coatings of a kind used in foundries for improving the surface of cast-iron pieces — Anti-sealing and similar preparations for boilers and for treating industrial refrigeration water
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): C. Other: I. Phenoplasts: ex b) In other forms: — In one of the forms mentioned in Note 3 (d) to Chapter 39 of the CCT: — Rigid plates, sheets, foil and strip weighing more than 160 g/m² whether or not printed — Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed II. Aminoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to Chapter 39 of the CCT: — Urea resins, modified with furfuryl alcohol in etherified solutions, for use in foundries ex b) In other forms — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed — Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed

Common Customs Tariff heading No	Description
39.01 *(cont'd)*	C. III. Alkyds and other polyesters ex a) In one of the forms mentioned in Note 3 (d) to Chapter 39 of the CCT: — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed — Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed ex b) Other: — Saturated polyethylene terephthalate, excluding black polymers, in one of the forms mentioned in Note 3 (a) and (b) to Chapter 39 of the CCT, prepared for moulding or extrusion — In powder form, containing additives and pigments, used for thermosetting coatings or paints — Unsaturated non-alkyd polyesters in one of the forms mentioned in Note 3 (a) and (b) of Chapter 39 of the CCT, for polyurethanes, other than for moulding or extrusion ex IV. Polyamides: — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed — Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed ex V. Polyurethanes: — In one of the forms mentioned in Note 3 (a) and (b) of Chapter 39 of the CCT — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed — Plates, sheets, foil and strip, rigid, not spongy, weighing more than 160 g/m², not printed ex VI. Silicones: — Plates, sheets, foil and strip, weighing more than 160 g/m², not printed ex VII. Other: — Epoxide (ethoxyline) resins, in powder form, containing additives and pigments, used for thermosetting coating or paints — Resins, other than epoxide resins, in one of the forms mentioned in Note 3 (a) and (b) of Chapter 39 to the CCT: — polyether alcohols — systems for polyurethanes — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed — Other plates, sheets, foil and strip, weighing more than 160 g/m², not printed
39.02	Polymerization and copolymerization products (for example, polyethelene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: I. Polyethylene: a) In one of the forms mentioned in Note 3 (a) and (b) to Chapter 39 of the CCT ex b) In other forms: — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed — Waste and scrap

Common Customs Tariff heading No	Description
39.02 *(cont'd)*	C. ex II. Polytetrahaloethylenes: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed ex III. Polysulphohaloethylenes: — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed ex IV. Polypropylene: — In one of the forms mentioned in Note 3 (a) and (b) to Chapter 39 of the CCT — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed — Waste and scrap ex V. Polyisobutylene: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed VI. Polystyrene and copolymers of styrene: ex b) In other forms: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed VII. Polyvinyl chloride: ex a) In one of the forms mentioned in Note 3 (a) and (b) to Chapter 39 of the CCT: — Moulding products — In minosuspension — Emulsion type resins for pastes ex b) In other forms: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed ex IX. Polyvinyl acetate: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or nor printed ex X. Copolymers of vinyl chloride with vinyl acetate: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or nor printed — Preparations for moulding gramophone records ex XI. Polyvinyl alcohols, acetals and ethers: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed ex XII. Acrylic polymers, methacryclic polymers and acrylo-methacryclic copolymers: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed XIV. Other polymerization or copolymerization products: ex b) In other forms: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed

Common Customs Tariff heading No	Description
39.03	Regenerated cellulose; cellulose nitrate; cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre: B. Other: I. Regenerated cellulose b) Other: ex 1. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm: — Rigid sheets, foil and strip, weighing more than 160 g/m², whether or not printed ex 2. Other: — Rigid plates, sheets, foil and strip weighing more than 160 g/m², whether or not printed II. Cellulose nitrates: b) Plasticized: 1. With camphor or otherwise (for example, celluloid): ex aa) Film in rolls or in strips, for cinematography or photography: — In celluloid — Other, rigid, weighing more than 160 g/m², whether or not printed III. Cellulose acetates: b) Plasticized: ex 2. Film in rolls or in strips for cinematography or photography: — Rigid, weighing more than 160 g/m², whether or not printed 4. Other: ex bb) Other: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m², whether or not printed V. Cellulose ethers and other chemical derivatives of cellulose: b) Plasticized: 2. Other: ex aa) Ethylcellulose: — Rigid plates, sheets, foil and strip, weighing more 160 g/m² whether or not printed ex bb) Other: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m² whether or not printed ex VI. Vulcanized fibre: — Rigid plates, sheets, foil and strip, weighing more than 160 g/m² whether or not printed
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs): ex B Other : — Patches for the repair of inner tubes or tyres

Common Customs Tariff heading No	Description
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber:
	ex A. Vulcanized rubber thread and cord, whether or not textile covered:
	— Thread, uncovered, of round cross-section
ex 40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber:
	— Excluding those of trapezoidal cross-section
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm
55.06	Cotton yarn, put up for retail sale
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:
	ex A. Synthetic textile fibres, excluding polyester
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):
	ex A. Of synthetic textile fibres, excluding polyester
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:
	A. Of synthetic textile fibres
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:
	ex A. Synthetic textile fibres, excluding polyester
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:
	ex B. Other:
	— Bonded fibre fabrics in the piece or simply cut to rectangular shape, weighing at least 17 g/m² but not more than 80 g/m²
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01
70.08	Safety glass consisting of toughened or laminated glass, shaped or not:
	ex B. Other:
	— Laminated glass for vehicles or boats
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:
	— Of soda glass, gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass

Common Customs Tariff heading No	Description
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass: A. Articles for electrical lighting fittings: ex I. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers: — Of coloured, matt, engraved, irisated, cut, marbled, opaque, opaline or painted glass or of moulded glass, with hollows or protruding parts ex II. Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces): — Lamp glasses — Other, of coloured, matt, engraved, irisated, cut, marbled, opaque, opaline or painted glass or of moulded glass, with hollows or protruding parts ex B. Other: — Of coloured, matt, engraved, irisated, cut, marbled, opaque, opaline or painted glass or of moulded glass, with hollows or protruding parts
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom: ex B. Textile fibre, yarns, fabrics, and articles made therefrom: — Roving and matt
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: B. Other sheets and plates: IV. Clad, coated or otherwise surface-treated: ex d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed): — Coated with polyvinyl chloride
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables A. With fittings attached, or made up into articles for use in civil aircraft ex B. Other, excluding track cables, of fully locked or half-locked construction, for telepherics and reinforcery cables for pre-stressed concrete
ex 73.35	Springs and leaves for springs, of iron or steel: — Flat spiral springs of round wire or rod with a diameter of more than 8 mm, or of square or rectangular bar where smallest dimension is more than 8 mm
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire: ex B. Other: — Bars and rods of round cross-section of unalloyed copper, coiled — Wires of round cross-section of unalloyed copper
ex 74.07	Copper tubes and pipes, blanks therefor, and hollow bars, excluding those unworked or painted, varnished, enamelled or otherwise treated (including Mannesmann tubes and tubes obtained by swaging) whether or not with sockets or flanges, but not otherwise worked, of a wall-thickness of more than 1 mm

Common Customs Tariff heading No	Description
ex 74.19	Other articles of copper, excluding pins, sliding rings and hairpins, other than ornamented pins, thimbles, fittings for belts, corsets and braces, chains and parts thereof, reservoirs, tanks, vats and similar containers for any material (except compressed or liquefied gas), of copper of a capacity of more than 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
ex 76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire: — Wire rod
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0,20 mm
79.01	Unwrought zinc; zinc waste and scrap: ex A. Unwrought: — Electroplating zinc (in ingots) with a Zn content of not less than 99,95 %
ex 82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry: — Spades, hoes, forks, rakes, scythes and sickles
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades): A. Saws (non-mechanical): B. Saw blades: I. Bandsaw blades ex III. Other: — Non-mechanical excluding circular saw blades (including slitting and slotting saw-blades)
ex 82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of Chapter 82 of the CCT; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated) — Hammers, mortice chisels, stone-cutting chisels, heading chisels, centre-punches and chasing chisels
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits with a working part of: ex A. Base metal: — Chisels ex B. Metal carbides: — Chisels ex C. Diamond or agglomerated diamond: — Chisels ex D. Other materials: — Chisels

Common Customs Tariff heading No	Description
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
84.06	Internal combustion piston engines: C. Other engines: I. Spark ignition engines of a cylinder capacity of: a) 250 cm^3 or less: ex 1. For use in civil aircraft: — Of a power of 25 kW or less ex 2. Other, of a power of 25 kW or less, excluding engines for cycles of a cylinder capacity of not less than 50 cm^3 b) More than 250 cm^3: ex 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 800 cc, Special purpose motor vehicles of heading No 87.03 (c): — Of a power of 25 kW or less 2. Other: ex aa) For use in civil aircraft: — Of a power of 25 kW or less ex bb) Other: — Of a power of 25 kW or less II. Compression ignition engines ex a) Marine propulsion engines: — Of a power of 25 kW or less b) Other: ex 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 500 cm^3, Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less ex 2. Other: — Of a power of 25 kW or less

Common Customs Tariff heading No	Description
84.06 *(cont'd)*	D. Parts: ex I. Of engines for use in civil aircraft: — Wet and dry cylinder liners, gudgeon pins, pistons and piston rings II. Of other engines: ex a) For aircraft: — Wet and dry cylinder liners, gudgeon pins, pistons and piston rings ex b) Other: — Wet and dry cylinder liners, gudgeon pins, pistons and piston rings
84.12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: ex B. Other: — Excluding parts
84.15	Refrigerators and refrigerating equipments (electrical and other): ex A. Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft, excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units C. Other: ex II. Other, excluding equipment mounted on a common base or with interdependent elements, for refrigerating cabinets, cabinets and other furniture imported with their respective refrigerating units, and also parts
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds: — Automatic and semi-automatic balances, including scales weighing not more than 250 kg each, excluding parts — Programmable electronic proportioning and bag-filling machines and other electronic instruments weighing out a constant amount, excluding parts — Electronic machines for weighing and labelling pre-packaged products, excluding parts — Electronic weighbridges with capacities of over 5 000 kg, excluding parts — Electronic shop scales with digital read-out, excluding parts — Electronic weighing machines and platforms with digital read-out, other than personal weighing scales, excluding parts
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23: B. Other: ex I. Machinery and mechanical appliances specially designed for dealing with highly radioactive substances (EURATOM): — Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames excluding parts

Common Customs Tariff heading No	Description
84.22 *(cont'd)*	B. ex II. Self-propelled cranes on wheels, not capable of running on rails, excluding parts ex IV. Other: — Cranes, derricks, locomotive or wagon traversers, and mobile lifting frames, excluding parts
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: ex III. Parts; furniture specially designed for sewing machines: — Sewing-machine parts, obtained by sintering
ex 84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): — Press-cutters for hides, skins, furskins or leather, excluding parts
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No 84.49 or 84.50: C. Other machine-tools: I. Lathes: ex a) Automated by coded information: — Parallel lathes, weighing not more than 2 000 kg each ex b) Other: — Parallel lathes, weighing not more than 2 000 kg each III. Planing machines: ex a) Automated by coded information: — Weighing not more than 2 000 kg each ex b) Other: — weighing not more than 2 000 kg each IV. Shaping machines, sawing machines and cutting-off machines, broaching machines and slotting machines: ex a) Automated by coded information: — Shaping machines and sawing machines, weighing not more than 2 000 kg each ex b) Other: — Shaping machines and sawing machines, weighing not more than 2 000 kg each V. Milling machines and drilling machines: ex a) Automated by coded information: — Drilling machines, weighing not more than 2 000 kg each ex b) Other: — Drilling machines, weighing not more than 2 000 kg each

Common Customs Tariff heading No	Description
84.45 *(cont'd)*	C. VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means of grinding wheels, abrasives or polishing products: a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to Chapter 84 of the Common Customs Tariff: ex 1. Automated by coded information: — Machines for sharpening saws, weighing not more than 2 000 kg each ex 2. Other: — Machines for sharpening saws, weighing not more than 2 000 kg each b) Other: ex 1. Automated by coded information — Machines for sharpening saws, weighing not more than 2 000 kg each ex 2. Other: — Machines for sharpening saws, weighing not more than 2 000 kg each
ex 84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49, excluding hydraulic presses weighing not more than 5 000 kg each and mechanical presses weighing not more than 1 000 kg each
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines: A. Typewriters
84.53	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included: ex B. Other: — Integrated operational digital units comprising a set, at least one central processor and one input-output device, for use in industrial electricity generating, transmission and consumptions systems — Modulator/demodulator (MODEM) units for data transmission
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of Chapter 84 of the CCT: ex A. For the manufacture of the products mentioned in subheading 28.51 A (EURATOM): — Hydraulic presses weighing not more than 2 000 kg each E. Other: ex II: Other machines and mechanical appliances: — Hydraulic presses weighing not more than 2 000 kg each — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastic industries

Common Customs Tariff heading No	Description
ex 84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials: — Moulds and chills for machine work
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves: ex A. Pressure reducing valves, excluding those of iron or steel ex B. Other, excluding those of iron or steel
84.62	Ball, roller or needle roller bearings: Single row ball bearings, from which the balls cannot be manually removed, or from which the row of balls cannot be separated, or in which the faces of the two rings are aligned in the same plane, with an external diameter of more than 36 mm but not more than 72 mm — Rings for rolling-element bearings, obtained by sintering, for use in cycles
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings: B. Other: ex II. Other: — Plain-shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: B. Other machines and apparatus: I. Generators, motors, (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: ex b) Other: — Generating sets with a compression or spark ignition piston engine, of an output not exceeding 750 kVA, including those which are not rated in kW or kVA, weighing more than 100 kg each — a.c. generators weighing more than 100 kg each and of an output not exceeding 750 kVA — d.c. motors and generators weighing more than 100 kg each, excluding motors and other generators not rated in kW or kVA — Rotary converters weighing more than 100 kg each
85.04	Electric accumulators: B. Other: ex II. Other accumulators: — Nickel-cadmium accumulators, not sealed hermetically

Common Customs Tariff heading No	Description
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparauts; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: ex C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters): — Hair dryers, excluding drying hoods
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems): ex A. Apparatus for carrier-current line systems: — Telephonic apparatus excluding telephones, hand-sets and parts thereof ex B. Other: — Telephonic apparatus, excluding telephones, hand-sets and parts thereof — Automatic electronic telephone sets, excluding parts thereof
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational-aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: I. Transmitters: ex b) Other: — Using the HF and MF bands II. Transmitter-receivers: ex b) Other: — Using the VHF band — Portable mounts for VHF transmitter-receivers III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: 2. Other: ex aa) Radiotelegraphic and radiotelephonic receivers: — Using the VLF, LF, MF and HF bands
ex 85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields: — Excluding equipment for railways and parts thereof
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16: ex B. Other: — Excluding burglar, fire and similar alarms and parts thereof

Common Customs Tariff heading No	Description
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:
	ex D. Switchboards and control panels:
	— Fitted with apparatus and instruments
	— For industrial applications other than for telecommunications and instrument applications
	— Not less than 1 000 V, including removable cells with switches or circuit breakers, for metal-clad transformers
	— Of 1 000 V or less
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:
	ex B. Other:
	— Wires, cables for power distribution, rated at 60 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire
	— Copper winding wire, varnished or lacquered, of a diameter of 0,40 mm or more but not exceeding 1,20 mm (class F, grades I and II)
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):
	A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:
	I. With either a spark ignition or a compression ignition engine:
	ex b) Other:
	— With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, total weight of 1 950 kg or more but not exceeding 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cc but less than 2 900 cc or a compression ignition engine with a cylinder capacity of more than 1 980 cc but less than 2 500 cc
	B. For the transport of goods or materials
	II. Other:
	a) With either a spark ignition or a compression ignition engine:
	1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cc or more or a compression ignition engine of a cylinder capacity of 2 800 cc or more:
	ex bb) Other:
	— With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, a total laden weight of 1 950 kg or more but not exceeding 3 600 kg, a spark ignition engine of a cylinder capacity of less than 2 900 cc
	2. Other:
	ex bb) Other:
	— With four-wheel drive, a ground clearance exceeding 205 mm, an unladen weight of more than 1 350 kg but less than 1 900 kg, a total laden weight of 1 950 kg or more but not exceeding 3 600 kg, a spark-ignition engine of a cylinder capacity of more than 1 560 cc but less than 2 900 cc or a compression-ignition engine with a capacity of more than 1 980 cc but less than 2 500 cc

Common Customs Tariff heading No	Description
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03: B. Other: ex II. Other: — Pistons and rod-guides for shock absorbers, obtained by sintering — Parts and accessories, obtained by sintering, other than parts and accessories for bodies, complete gearboxes, complete rear axles with differentials, wheels, wheel parts and accessories, non-driving axles, and disc-brake pad assemblies — Wheel-balancing weights
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: ex B. Other: — Toothed wheels, obtained by sintering
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, drawing sets, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: ex A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like: — Lined drawing sets, extension pieces for compasses, compasses, mathematical drawing pens and similar instruments
ex 90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and opthalmic instruments): — Syringes of plastic materials
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic ovendraught regulators), not being articles falling within heading No 90.14: ex A. For use in civil aircraft: — Pressure gauges B. Other: I. Pressure gauges
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: ex I. For use in civil aircraft: — Ammeters, voltmeters and wattmeters II. Other: ex b) Other: — Ammeters, voltmeters and wattmeters — Regulators — Instruments for controlling and regulating industrial electricity generating, transmission and consumption systems

Common Customs Tariff heading No	Description
90.28 *(cont'd)*	B. Other: ex I. For use in civil aircraft: — Ammeters, voltmeters and wattmeters ex II. Other: — Ammeters, voltmeters and wattmeters — Regulators
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles: ex A. Blanks and moulds for buttons, excluding cuff-links, collar studs, shirt studs and other such articles of faience, glass, silk or other textile fibres ex B. Buttons, studs, cuff-links and press-fasteners and parts thereof, excluding cuff-links, collar studs, shirt studs and other such articles of faience, glass, silk or other textile fibres

ANNEX IVb

List of goods referred to in the second subparagraph of Article 8 (3) (b)

Common Customs Tariff heading No	Description
15.10	Fatty acids; acid oils from refining; fatty alcohols:
	ex C. Other fatty acids; acid oils from refining:
	— Products obtained from pine wood containing 90 % or more by weight of fatty acid
17.04	Sugar confectionery, not containing cocoa:
	B. Chewing gum
	C. White chocolate
	D. Other
19.02	Malt extract; preparations of flour, meal, starch or 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
19.03	Macaroni, spaghetti and similar products
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):
	A. Obtained from maize
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:
	D. Other, containing by weight of starch:
	ex I. Less than 50 %:
	— Bolacha capitão (Ships' biscuits)
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.07	Food preparations not elsewhere specified or included (a):
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked
	G. Other

(a) Excluding mixtures of chemical products and food products of the types used in the preparation of food for human consumption and children's food products or dietary products, in hermetically sealed packages weighing not more than 1 000 g.

Common Customs Tariff heading No	Description
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: a) Two litres or less: 2. Liqueurs b) More than two litres: ex 2. Liqueurs and other spirituous beverages: — Liqueurs
31.02	Mineral or chemical fertilizers, nitrogenous: ex C. Other: — Excluding ammonium nitrate, calcium nitrate containing not more than 16 % by weight of nitrogen, calcium nitrate-magnesium nitrate, and calcium cyanamide containing not more than 25 % by weight of nitrogen and urea containing not more than 45 % by weight of nitrogen when dry and anhydrous
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: ex B. Glues made from dextrin or from starch; — Glues made from starch
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): ex A. Ion exchangers: — Phenoplasts, excluding those of the 'Novolaque' type C. Other: I. Phenoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — Resins, excluding those of the 'Novolaque' type
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyester, less than 65 mm long and with a tensile strength greater than 53 cN/tex
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked

Common Customs Tariff heading No	Description
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Not impregnated, flocked with polyvinyl chloride — Not impregnated, other than those the textile material of which forms the coating, flocked with preparations of cellulose derivatives or of other artificial plastic materials excluding polyurethane
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69
ex 70.05	Unworked drawn or blown glass (including flashed glass), in rectangles: — Not more than 3 mm thick
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Not wired, not more than 5 mm thick — Floated glass, not wired, excluding glass which is surface ground but not further worked, more than 2 mm but not more than 10 mm thick
ex 70.21	Other articles of glass: — Of coloured, dull, etched or engraved, iridescent, cut, marbled, opaque, opadine or painted glass, or of moulded glass with hollowed or raised relief
ex 73.14	Iron or steel wire, whether or not coated, but not insulated: — Not coated with textiles
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14 A. High carbon steel: ex VIII. Wire, whether or not coated, but not insulated: — Not coated with textiles or with other metals and not referred to in subheading (a) of the additional note to this chapter B. Alloy steel: ex VIII. Wire, whether or not coated, but not insulated: — Not coated with textiles or with other metals and not referred to in subheading (a) of the additional note to this chapter

Common Customs Tariff heading No	Description
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits: B. Straight and of uniform wall-thickness, other than those falling in A above, of a maximum length of 4,50 m, of alloy steel containing by weight not less than 0,90 % but not more than 1,15 % of carbon, not less than 0,50 % but not more than 2 % of chromium and not more than 0,50 % of molybdenum ex C. Other: — Excluding tubes and pipes which are unworked, painted, varnished, enamelled or otherwise prepared (including Mannesmann tubes and tubes produced by swaging) whether or not fitted with joints or collars, but not further worked, seamless
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel: B. Other: ex II. Other: — Bath-tubs, of iron or steel sheet not more than 3 mm thick, enamelled
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: B. Other pumps: II. Other: ex a) Pumps: — Centrifugal pumps, dipped, excluding dosing pumps
84.15	Refrigerators and refrigerating equipment (electrical and other): ex A. Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft: — Ice-boxes and other refrigerator bodies imported with their refrigerating equipment, weighing more than 200 kg each C. Other: I. Refrigerators of a capacity of more than 340 litres II. Other
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other material, and engraved or etched plates, blocks or rollers therefor: B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:

Common Customs Tariff heading No	Description
84.40 *(cont'd)*	B. ex I. Electrically operated: — Clothes-washing machines, excluding parts thereof ex II. Other: — Clothes-washing machines, excluding parts thereof ex C. Other: — Clothes-washing machines, excluding parts thereof
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: ex A. The following goods, for use in civil aircraft: Generators, converters (rotary or static), rectifiers and rectifying apparatus, inductors; Electric motors of an ouput of not less than 0,75 kW but less than 150 kW Transformers of a nominal output of 1 kVA or more: — Asynchronous three-phased motors; single-phased motors, generators and converters (rotary or static), excluding rectifiers, not weighing more than 100 kg each; instrument transformers; other transformers not weighing more than 500 kg each B. Other machines and apparatus: I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: a) Synchronous motors of an output of not more than 18 watts ex b) Other: — Asynchronous three-phased motors; single-phased motors, generators and rotary converters not weighing more than 100 kg each ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors: — Static converters, weighing more than 100 kg each, and rectifiers, other than those specially designed for soldering — Three-phased transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA — Instrument transformers; other transformers weighing not more than 500 kg each; static converters (excluding rectifiers), weighing not more than 100 kg each
ex 85.03	Primary cells and primary batteries: — Dry cells
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: E. Electro-thermic domestic appliances: I. Electric cooking stoves, ranges, ovens and food warmers (excluding parts thereof), for use in civil aircraft ex II. Other: — Portable stoves, cookers, stoves and similar cooking appliances for domestic use

Common Customs Tariff heading No	Description
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):
	ex A. Apparatus for carrier-current line systems:
	— Telephone apparatus; telephone receivers and parts thereof
	ex B. Other:
	— Telephone apparatus; telephone receivers and parts thereof
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:
	ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits:
	— Automatic switches, circuit-breakers and contact-makers, weighing more than 3 kg but not more than 500 kg each, excluding parts thereof:
	— For industrial use, excluding equipment for making connections:
	— Of 1 000 V or more:
	— Disconnecting switches and make and break including those operating line switches from 1 kV to 60 kV exclusive
	— Fuses, from 6 kV to 36 kV inclusive, of the HT type
	— Of less than 1 000 V:
	— NH type fuses
	— Three or four-pole double break switches, from 63 A to 1 000 A
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:
	A. Filament lamps for lighting
	ex B. Other lamps:
	— For lighting
	ex C. Parts:
	— Electric lamps for lighting
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:
	ex A. Ignition wiring sets and wiring sets, for use in civil aircraft
	— With a metal sheath, whether or not covered with other materials, excluding co-axial cables
	ex B. Other:
	— With a metal sheath, whether or not covered with other materials, excluding co-axial and submarine cables

ANNEX V

List of goods referred to in the first indent of Article 11 (a)

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
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:		
	ex c) Anchovies *(Engraulis spp.)* put up in barrels or other containers of a net capacity of 10 kg or more	56	63
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:		
	A. Crustaceans:		
	I. Crawfish	56	63
	II. Lobsters *(Homarus spp.)*	100	100
	B. Molluscs:		
	II. Mussels	34	44
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	56	63
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:		
	B. Other	56	63
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
	A. Dates	56	63
	D. Avocados	56	63
	E. Coconuts	56	63
	H. Other	56	63
08.03	Figs, fresh or dried:		
	ex B. Dried, in immediate containers of a net capacity of 15 kg or less:		
	— Imported in accordance with a tariff quota	74	100
08.04	Grapes, fresh or dried:		
	B. Dried:		
	I. In immediate containers of a net capacity of 15 kg or less:		
	— Imported in accordance with a tariff quota	100	100

Common Customs Tariff heading No	Description	Rate of compensatory levy 1986	Rate of compensatory levy 1987
08.05	Nuts other than those falling withing heading No 08.01, fresh of dried, shelled or not:		
	B. Walnuts	55	59
	E. Pecans	55	59
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:		
	A. Apricots	56	63
	B. Peaches, including nectarines	56	63
	D. Apples and pears	56	63
	E. Papaws	56	63
	F. Fruits salads:		
	I. Not containing prunes	56	63
	G. Other	56	63
09.02	Tea:		
	A. In immediate packings of a net capacity not exceeding 3 kg	56	63
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta':		
	A. Neither crushed nor ground:		
	I. Pepper:		
	b) Other	56	63
	II. Pimento:		
	c) Other	56	63
	B. Crushed or ground:		
	I. Pimento of the genus 'Capsicum'	56	63
	II. Other	56	63
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:		
	A. Neither crushed nor ground:		
	I. Aniseed	56	63
	II. Badian seed	56	63
	III. Seeds of fennel, coriander, cumin, caraway and juniper:		
	b) Other:		
	2. Other	56	63
	B. Crushed or ground:		
	I. Badian seed	56	63
	III. Other	56	63

Common Customs Tariff heading No	Description	Rate of compensatory levy 1986	1987
09.10	Thyme, saffron and bay leaves; other spices:		
	A. Thyme:		
	I. Neither crushed nor ground:		
	b) Other	56	63
	II. Crushed or ground	56	63
	B. Bay leaves	56	63
	C. Saffron	56	63
	F. Other spices, including the mixtures referred to in Note 1 (b) to Chapter 9 of the CCT:		
	I. Neither crushed nor ground	56	63
	II. Crushed or ground:		
	b) Other	56	63
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 withing heading No 07.06:		
	A. Flour of the dried leguminous vegetables falling within heading No 07.05	56	63
	B. Flour of the fruits falling within any heading in Chapter 8:		
	I. Of bananas	56	63
	II. Other	56	63
11.08	Starches; inulin:		
	B. Inulin	56	63
12.03	Seeds, fruit and spores, of a kind used for sowing:		
	A. Beet seeds	56	63
	C. Seeds of fodder plants:		
	I. Meadow fescue *(Festuca pratensis)* seed; vetch seed; seeds of the genus Poa *(Poa palustris, Poa trivialis, Poa pratensis);* rye grass *(Lolium perenne, Lolium multiflorum);* timothy grass *(Phleum pratense);* red fescue *(Festuca rubra);* cocksfoot grass *(Dactylis glomerata);* bent grass *(Agrostis)*	56	63
	II. Clover *(Trifolium spp.)*	56	63
	D. Flower seeds; kohlrabi seeds *(Brassica oleraccea, caulorapa and gongylodes varieties)*	56	63
	E. Other	56	63
12.07	Plants and parts (including seeds and fruit) 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:		
	A. Pyrethrum (flowers, leaves, stems, peel and roots)	56	63
	B. Liquorice roots	56	63
	C. Tonquin beans	56	63

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
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:		
	B. Locust beans	56	63
	C. Locust bean seeds:		
	I. Not decorticated, crushed or ground	56	63
	II. Other	56	63
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:		
	A. Mangolds, swedes and other fodder roots	56	63
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners, derived from vegetable products:		
	B. Pectic substances, pectinates and pectates:		
	I. Dry	34	44
	II. Other	34	44
16.05	Crustaceans and molluscs, prepared or preserved:		
	ex B. Other:		
	— Simply boiled in water and shelled excluding Norway lobsters and freshwater crawfish; molluscs	56	63
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
	ex B. Cucumbers and gherkins:		
	— Cucumbers	56	63
	C. Other	56	63
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
	A. Mushrooms	56	63
	F. Capers and olives	56	63
	ex H. Other, including mixtures:		
	— Excluding artichoke hearts and bottoms, carrots and mixtures	56	63
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:		
	B. Of leguminous vegetables	56	63

ANNEX VI

List of goods referred to in the second indent of Article 11 (a)

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process	34	43
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:		
	A. Crustaceans:		
	I. Crawfish	65	70
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	34	43
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	34	43
07.02	Vegetables (whether or not cooked), preserved by freezing	34	43
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	34	43
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	34	43
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	B. Other:		
	ex I. Peas (including chick peas) and beans (of the species *Phaseolus*)		
	— Excluding chick peas	34	43
	ex III. Other:		
	— Field beans	34	43
	— Other	65	70
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:		
	B. Other	65	70

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	34	43
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	65	70
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	65	70
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	65	70
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	A. Coffee:		
	II. Roasted	34	43
	B. Husks and skins	34	43
	C. Coffee substitutes containing coffee in any proportion	34	43
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta'	65	70
09.05	Vanilla	65	70
09.06	Cinnamon and cinnamon-tree flowers	65	70
09.07	Cloves (whole fruit, cloves and stems)	65	70
09.08	Nutmeg, mace and cardamoms	65	70
09.10	Thyme, saffron and bay leaves; other spices	65	70
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:		
	A. Flour of the dried leguminous vegetables falling within heading No 07.05	34	43
11.08	Starches; inulin:		
	B. Inulin	34	43
12.07	Plants and parts (including seeds and fruit) 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	65	70

Common Customs Tariff heading No	Description	Rate of compensatory levy 1986	1987
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:		
	A. Chicory roots	65	70
	C. Locust bean seeds	65	70
	D. Apricot, peach and plum stones, and kernels thereof	65	70
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:		
	A. Mangolds, swedes and other fodder roots	65	70
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats:		
	B. Other:		
	— 'Premier jus'	34	43
	— Other	65	70
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		
	B. China-wood and oiticica oils; myrtle wax and Japan wax	65	70
16.02	Other prepared or preserved meat or meat offal:		
	A. Liver:		
	I. Goose or duck liver	34	43
	B. Other:		
	II. Game or rabbit meat or offal	34	43
	III. Other:		
	b) Other	34	43
16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
	A. Caviar and caviar substitutes	34	43
	B. Salmonidae	34	43
	C. Herring	34	43
	D. Sardines	31	38
	E. Tunny	34	43
	F. Bonito *(Sarda spp.)*, mackerel and anchovies:		
	— Anchovies	65	70
	— Other	34	43
	G. Other	34	43

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
18.01	Cocoa beans, whole or broken, raw or roasted	65	70
18.02	Cocoa shells, husks, skins and waste	65	70
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	34	43
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
	A. Mushrooms	34	43
	B. Truffles	34	43
	C. Tomatoes	34	43
	D. Asparagus	34	43
	E. Sauerkraut	34	43
	ex F. Capers and olives:		
	— Capers	34	43
	G. Peas; beans in pod	34	43
	H. Other, including mixtures	34	43
20.03	Fruit preserved by freezing, containing added sugar	34	43
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized):		
	B. Other:		
	II. Other	34	43
20.05	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized)	34	43
20.06	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar	34	43
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	34	43
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves	65	70
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:		
	B. Of leguminous vegetables	65	70
23.05	Wine lees; argol	65	70
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	65	70

ANNEX VII

List of goods referred to in the first indent of Article 11 (b)

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
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:		
	B. Molluscs:		
	I. Oysters:		
	b) Other	100	100
	IV. Other:		
	a) Frozen:		
	ex 6. Other:		
	— Carpet shells or grooved carpet shells *(Scobicularia plana)*	100	100
	b) Other:		
	ex 2. Other:		
	— Carpet shells or grooved carpet shells *(Scobicularia plana)*	100	100
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
	B. Other	0	29
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	57	64
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
	C. Pineapples	74	79
08.05	Nuts other than those falling within heading No 08.01, fresh of dried, shelled or not:		
	B. Walnuts	56	61
	E. Pecans	56	61
	ex G. Other:		
	— Pignolia nuts	56	61
12.07	Plants and parts (including seeds and fruit) 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:		
	A. Pyrethrum (flowers, leaves, stems, peel and roots)	57	64
	B. Liquorice roots	57	64
	C. Tonquin beans	57	64

Common Customs Tariff heading No	Description	Rate of compensatory levy 1986	Rate of compensatory levy 1987
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:		
	B. Locust beans	57	64
	C. Locust bean seeds:		
	II. Other	57	64
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:		
	B. Pectic substances, pectinates and pectates	40	50
15.04	Fats and oils, of fish and marine mammals, whether or not refined:		
	A. Fish-liver oil:		
	I. Of a vitamin A content not exceeding 2 500 international units per gram	57	64
16.03	Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:		
	ex B. More than 1 kg but less than 20 kg:		
	— Whole meat extracts	100	100
	ex C. 1 kg or less:		
	— Whole meat extracts	100	100
16.04	Prepared or preserved fish, including caviar and caviar substitutes		
	A. Caviar and caviar substitutes	100	100
	B. Salmonidae	100	100
	C. Herring	100	100
	D. Sardines	64	67
	E. Tunny	65	70
	ex F. Bonito *(Sarda spp.)*, mackerel and anchovies:		
	— Anchovies	56	63
	— Other	66	71
	G. Other	100	100
16.05	Crustaceans and molluscs, prepared or preserved	100	100
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
	ex B. Cucumbers and gherkins:		
	— Cucumbers	57	64

Common Customs Tariff heading No	Description	Rate of compensatory levy	
		1986	1987
20.01 *(cont'd)*	ex C. Other:		
	— Sweet peppers	57	64
	— Cauliflowers	40	50
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
	C. Tomatoes	44	58
	F. Capers and olives	66	71
	ex H. Other, including mixtures		
	— Sweet peppers	40	50
23.07	Sweetened forage; other preparations of a kind used in animal feeding:		
	ex A. Fish or marine mammal solubles:		
	— Fish solubles	100	100