COUNCIL REGULATION (EEC) No 3636/87

of 17 November 1987

applying generalized tariff preferences for 1988 in respect of certain agricultural products originating in developing countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the Economic and Social Committee (2),

Whereas, within the context of UNCTAD, the European Economic Community offered to grant tariff preferences on certain processed agricultural products of Chapters 1 to 24 of the Common Customs Tariff which originate in developing countries; whereas the preferential treatment proposed in that offer consists, in respect of certain goods which are subject to the trade arrangements laid down in Regulation (EEC) No 3033/80 (3), of a reduction in the fixed component of the charge applicable to such goods by virtue of that Regulation, and, in respect of products which are subject to the single customs duty, of a reduction in such duty; whereas preferential imports of the products concerned should be effected in general without quantitative restrictions;

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

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

Whereas the temporary and non-binding nature of the system means that the offer may be withdrawn wholly or in part at a later stage, thus maintaining the possibility of remedying any unfavourable situations which might arise, including in the African,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

Whereas experience from the application of the Community scheme in the first 15 years has shown that the scheme has to an appreciable extent achieved its intended objectives; whereas it is therefore appropriate to maintain its fundamental features, namely a reduction in customs duties without any restriction in the quantities imported for certain agricultural products listed in Annex II, and a reduction in customs duties within the limits of Community tariff quotas for tobacco, soluble coffee and preserved pineapples;

Whereas from 1 March 1986 the Kingdom of Spain and the Portuguese Republic shall apply the Community system of generalized preferences, in compliance with Articles 178 and 365 of the Act of Accession;

Whereas the Community has adopted with effect from 1 January 1988 a combined nomenclature for goods which meets the requirements of the Common Customs Tariff and the nomenclature of goods for the external trade statistics of the Community and statistics of trade between Member States; whereas this nomenclature has, for the purposes of encompassing other Community measures, been expanded into an integrated tariff of the European Communities (Taric); whereas since the nomenclature used for the scheme of generalized tariff preferences is based on the Common Customs Tariff, it is therefore necessary to identify goods covered by this Regulation by means of the combined goods nomenclature and, where applicable, by the relevant Taric code numbers;

Whereas for the purposes of applying this Regulation, the rates of conversion into national currencies of the value of the ECU in which the preferential amounts are expressed shall be those fixed on the first working day of October 1987 and they shall remain in force from 1 January to 31 December 1988 (4);

Whereas in the multilateral trade negotiations, in accordance with paragraph 6 of the Tokyo Declaration, the Community reaffirmed that special treatment should, whenever possible, be granted to the least developed among the developing countries; whereas, therefore, the agricultural products listed in Annex IV, originating in the least-developed developing countries which appear in the list in Annex V to this Regulation, should be totally exempt from customs duties;

(1) OJ No C 305, 16. 11. 1987.
(2) OJ No C 319, 30. 11. 1987.
(3) OJ No L 323, 29. 11. 1980, p. 1.
(4) OJ No C 263, 2. 10. 1987, p. 1.

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

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

Whereas Member States may exhaust their initial shares of the tariff quotas at different rates; whereas to avoid disruption of supplies on this account it should be provided that any Member State which has almost used up one of its initial shares should draw an additional share from the corresponding reserve; whereas this must be done by each Member State as and when each of its additional shares is almost entirely used up and repeated as many times as each of the reserves allows; whereas each of these initial and additional shares must be available for use until the end of the quota period; whereas, however, it seems advisable to permit the Member States to limit the exercise of their total obligation to draw on the reserve amount to at least 60 % of their initial share;

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

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

Whereas such methods of administration call for close and particularly rapid cooperation between the Member States and the Commission, which must, in particular, be able to observe the extent to which charges are made against the tariff quotas and inform Member States thereof;

Whereas it is expedient that the Community should authorize the importation of the products referred to in Annex II, originating in the countries and territories listed in Annex III, subject to the customs duties given in respect of each of them, without quantitative limitations; whereas the benefit of such preferential terms should be reserved for products originating in the countries and territories under consideration, the concept of 'originating products' being adopted in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68 [3];

Whereas the Community intends by means of a Regulation to fix a nil rate of duty under the Common Customs Tariff for traditional imports of sweet potatoes not for human consumption following the agreements entered into with the beneficiary exporting countries; whereas pending the introduction of this regime, the 1987 generalized preferences rate of duty for sweet potatoes for animal feed shall continue in 1988 to apply in accordance with the provisions of Regulation (EEC) No 474/87 [4], the generalized preference for sweet potatoes for human consumption falling within combined nomenclature code ex 0714 20 00 being maintained;

Whereas it is necessary to establish complete statistics on imports admitted in accordance with the provisions of this Regulation and to apply to the collection, preparation and transmission of these statistics, Regulations (EEC) No 1736/75 [5] and (EEC) No 3367/87 [6];

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

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(1) OJ No L 175, 12. 7. 1979, p. 1.
(2) OJ No L 297, 29. 10. 1983, p. 13.
(3) OJ No L 148, 28. 6. 1968, p. 1.
(4) OJ No L 48, 17. 2. 1987, p. 15.
(5) OJ No L 183, 14. 7. 1975, p. 3.
(6) OJ No L 321, 11. 11. 1987, p. 3.

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

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

HAS ADOPTED THIS REGULATION:

SECTION I

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

Article 1

1. From 1 January to 31 December 1988, Community imports of the products listed in Annex II shall benefit from the customs duties specified for each product.

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

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

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

3. The products listed in Annex IV originating in the countries listed in Annex V shall be imported into the Community free of customs duties without prejudice to the levying of additional duties which may be applicable in the Common Customs Tariff, indicated by the symbols 'AD F/M', 'AD S/Z', 'AGR' or 'MOB'.

4. Pisco and Singani falling within combined nomenclature code ex 2208 90 51 and Tequila falling within code ex 2208 90 53 shall qualify for the preferential system subject to the production of a certificate of authenticity appearing in the certificate of origin and drawn up according to the procedure referred to in the second subparagraph of paragraph 2.

Article 2

1. The Member States shall, within six weeks of the end of each quarter at the latest, forward to the Statistical Office of the European Communities the statistical results for the products entered for free circulation in the reference quarter under a generalized preferential treatment in accordance with the provisions of the present Regulation. These results, transmitted according to the headings of the combined nomenclature, shall show the country of origin, value, quantity and any supplementary units as defined by Regulations (EEC) No 1736/75 and (EEC) No 3367/87.

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

SECTION II

COMMUNITY TARIFF QUOTAS

A. Unmanufactured tobaccos other than Virginia 'flue-cured' type

Article 3

1. From 1 January to 31 December 1988 a Community tariff quota of 20 000 tonnes shall be opened in the Community for imports of unmanufactured tobaccos, excluding the sun-cured oriental type, other falling within the combined nomenclature codes 2401 10 50, 70, 80, 90 and 2401 20 50, 70, 80, 90. Within this tariff quota the customs duty shall be suspended at 14 % with a minimum charge of 28 ECU per 100 kilograms net weight and a maximum charge of 31 ECU per 100 kilograms net weight.

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

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

The customs duty shall also be totally suspended for imports from the countries listed in Annex V of tobacco falling within the combined nomenclature codes 2401 10 20, 30, 41, 49, 60 and 2401 20 20, 30, 41, 49, 60 under this tariff quota.

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

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

Article 4

1. A first tranche of 18 600 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 6, shall be valid until 31 December 1988, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 400 tonnes shall constitute the reserve.

Article 5

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 4 (1), or of that share minus any portion returned to the reserve pursuant to Article 7, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.

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

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

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

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 60 % or to a higher proportion of its initial share.

Article 6

Without prejudice to the provisions of Article 7, additional shares drawn pursuant to Article 5 shall be valid until 31 December 1988.

Article 7

A Member State which, on 7 November 1988, has not exhausted its initial share shall, not later than 25 October 1988, return to the reserve any unused portion in excess of 15 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 7 November 1988, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1988 and charged against the Community quota and of any portion of their initial share returned to the reserve.

B. Unmanufactured Virginia 'flue-cured' type tobaccos

Article 8

1. From 1 January to 31 December 1987 a Community tariff quota of 66 950 tonnes shall be opened in the Community for imports of unmanufactured Virginia 'flue-cured' type tobaccos falling within combined nomenclature codes 2401 10 and 2401 20 10. Within this tariff quota the customs duty shall be suspended at 6 % with a minimum charge of 16 ECU per 100 kilograms net weight and a maximum charge of 27 ECU per 100 kilograms net weight.

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

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

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

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

Entry under this tariff quota shall be subject to the production of a certificate of authenticity issued by one of the authorities listed in Annex II to Regulation (EEC) No 3035/79 (1), as last amended by Regulation (EEC) No 2946/86 (2).

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

However, in the case of countries and territories listed in Annex III to this Regulation but not listed in Annex II to Regulation (EEC) No 3035/79, entry under this tariff quota shall be subject to the production of a certificate of authenticity appearing in the certificate of origin and made out in accordance with the procedure referred to in the second subparagraph.

Article 9

1. A first tranche of 65 750 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 12, shall be valid until 31 December 1988, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 200 tonnes shall constitute the reserve.

Article 10

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

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

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

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

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 60 % or to a higher proportion of its initial share.

Article 11

Without prejudice to the provisions of Article 12, additional shares drawn pursuant to Article 10 shall be valid until 31 December 1988.

Article 12

A Member State which, on 25 October 1988, has not exhausted its initial share shall, not later than 7 November 1988, return to the reserve any unused portion in excess of 15 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 7 November 1988, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1988 and charged against the Community quota and of any portion of their initial share returned to the reserve.

C. **Soluble coffee**

Article 13

1. From 1 January to 31 December 1987, a Community tariff quota of 19 200 tonnes shall be opened for imports into the Community of soluble coffee falling within the combined nomenclature code ex 2101 10 11. Within this tariff quota the customs duty shall be suspended at 9 %.

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

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

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

Article 14

1. A first tranche of 17 240 tonnes shall be apportioned among the Member States. The shares for each

Member State which, subject to Article 17, shall be valid until 31 December 1988, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 960 tonnes shall constitute the reserve.

Article 15

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

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

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

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

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 60 % or to a higher proportion of its initial share.

Article 16

Without prejudice to the provisions of Article 17, additional shares drawn pursuant to Article 15 shall be valid until 31 December 1988.

Article 17

A Member State which, on 15 September 1988, has not exhausted its initial share shall, not later than 1 October 1988, return to thereserve any unused portion in excess of 15 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

The Member States shall, not later than 1 October 1988, notify the Commission of the total quantities of the products in question imported up to 15 September 1988 and charged against the Community quotas and of any portion of their initial share returned to the reserve.

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

Article 18

1. From 1 January to 31 December 1988, a Community tariff quota of 47 320 tonnes shall be opened by the Community for imports of preserved pineapples, other than in slices, half slices or spirals, falling within the combined nomenclature codes ex 2008 20 51, 59, 71, 79, 91, 99. Within this tariff quota the customs duty shall be suspended at 12 %, increased by the levy on sugar where the sugar content exceeds 17 % by weight in the case of products falling within code ex 2008 20 51 and 19 % by weight in the case of products falling within code ex 2008 20 71.

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

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

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

Article 19

1. A first tranche of 42 900 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 22, shall be valid until 31 December 1988, shall be as listed in column 6 of Annex I.

2. The second tranche of 4 420 tonnes shall constitute the reserve.

Article 20

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 19 (1), or of that share

minus any portion returned to the reserve pursuant to Article 23, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.

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

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

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

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 60 % or to a higher proportion of its initial share.

Article 21

Without prejudice to the provisions of Article 22, additional shares drawn pursuant to Article 20 shall be valid until 31 December 1988.

Article 22

A Member State which, on 15 August 1988 has not exhausted its initial share shall, not later than 1 September 1988 return to the reserve any unused portion in excess of 15 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 September 1988, notify the Commission of the total quantities of the products in question imported up to 15 August 1988 and charged against the Community quota and of any portion of their initial share returned to the reserve.

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

Article 23

1. From 1 January to 31 December 1988, a Community tariff quota of 32 850 tonnes shall be opened by the Community for imports of preserved pineapples, in slices, half slices or spirals, falling within the combined nomenclature codes ex 2008 20 51, 59, 71, 79, 91, 99. Within this tariff quota the customs duty shall be suspended at 15 %, increased by the levy on sugar where the sugar content exceeds 17 % by weight in the case of products falling within code ex 2008 20 51, and 19 % by weight in the case of products falling within code ex 2008 20 71.

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

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

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

Article 24

1. A first tranche of 31 035 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 27, shall be valid until 31 December 1988, shall be as listed in column 6 of Annex I.

2. The second tranche of 1 815 tonnes shall constitute the reserve.

Article 25

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

2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn

by it, that Member State shall, forthwith under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.

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

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

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 60 % or to a higher proportion of its initial share.

Article 26

Without prejudice to the provisions of Article 27, additional shares drawn pursuant to Article 25 shall be valid until 31 December 1988.

Article 27

A Member State which, on 15 September 1988, has not exhausted its initial share shall, not later than 1 October 1988, return to the reserve any unused portion in excess of 15 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 October 1988 notify the Commission of the total quantities of the products in question imported up to 15 September 1988 and charged against the Community quota and of any portion of their initial share returned to the reserve.

SECTION III

GENERAL PROVISIONS

Article 28

The Commission shall keep an account of the shares opened by the Member States pursuant to Articles 4, 5, 9, 10, 14, 15, 19, 20, 24 and 25 and shall, as soon as the information reaches it, inform each State of the extent to which the reserves have been used up.

It shall inform the Member States not later than:

— 21 November 1988, of the amount still in the reserve following any return of shares pursuant to Articles 7 and 12,

— 15 October 1988, of the amount still in the reserve following any return of shares pursuant to Articles 17 and 27,

— 15 September 1988, of the amount still in the reserves following any return of shares pursuant to Article 22.

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

The Member States shall take all appropriate measures to ensure that additional shares drawn pursuant to Articles 5, 10, 15, 20 and 25, are opened in such a way that imports may be charged without interruption against their cumulative shares of the Community quotas.

Article 29

By 28 February 1989, at the latest, Member States shall notify the Commission of the final total of the quantities charged and any balance of the shares still unused at 31 December 1988.

Up to the limit of the balances remaining, and at the request of the Member States, the Commission shall authorize the Member States to make any necessary regularization of the quantities charged against imports actually made during the period referred to in Article 1 (1). The Commission shall inform the Member States thereof.

Article 30

1. The Member States shall ensure free access to the shares allocated, or those that have been drawn to them, for importers of the said goods.

2. The extent to which a Member State has used up its share shall be determined on the basis of imports of the said goods which have been entered for free circulation and which are accompanied by a certificate of origin in accordance with the rules referred to in Articles 3, 8, 13, 18 and 23.

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

Article 31

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

Article 32

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

Article 33

1. The Commission may decide, by means of a Regulation, to reintroduce the levying of customs duties for a specified period, in order to ensure that Article 32 is applied.

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

3. Each Member State may refer the measure taken by the Commission to the Council within a period of 10 working days following the date on which it was notified. The fact that the matter is referred to the Council shall not cause the measure to be suspended. The Council shall meet immediately. It may, acting on a qualified majority, amend or rescind the measure in question.

Article 34

Articles 32 and 33 shall prejudice neither the application of the safeguard clauses adopted under the common agricultural policy pursuant to Article 43 of the Treaty nor those adopted under the common commercial policy pursuant to Article 113 of the Treaty.

Article 35

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

Article 36

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

Article 37

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 17 November 1987.

For the Council

The President

L. TØRNÆS

ANNEX I

List of products subject to Community preferential tariff quotas

Order No	Combined Nomenclature code	Description	Rate of duty	Global Community tariff quotas	
				Quota amount (tonnes)	Initial share of quota amounts allocated to Member States (tonnes)
(1)	(2)	(3)	(4)	(5)	(6)
50.0010	ex 2008 20 51 ex 2008 20 59 ex 2008 20 71 ex 2008 20 79 ex 2008 20 91 ex 2008 20 99	Preserved pineapples, other than in slices, half slices or spirals	12 % + AGR	47 320 (reserve: 4 420)	BNL 4 000 DK 1 000 D 18 800 GR 360 E 3 300 F 2 400 IRL 240 I 1 200 P 100 UK 11 500
50.0020	ex 2008 20 51 ex 2008 20 59 ex 2008 20 71 ex 2008 20 79 ex 2008 20 91 ex 2008 20 99	Preserved pineapples, in slices, half slices or spirals	15 % + AGR	32 850 (reserve: 1 815)	BNL 4 350 DK 880 D 13 300 GR 50 E 1 200 F 250 IRL 200 I 1 470 P 75 UK 9 260
50.0030	2101 10 11	Extracts of coffee or 'soluble coffee' obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in grains, in tablets or in a similar solid form	9 %	19 200 (reserve: 1 960)	BNL 1 273 DK 35 D 2 567 GR 300 E 45 F 237 IRL 33 I 45 P 5 UK 12 700
50.0040	2401 10 10 2401 20 10	Unmanufactured Virginia 'flue-cured' type tobaccos	6 % with min. of 16 ECU and max. of 27 ECU/ 100 kg	66 950 (reserve: 1 200)	BNL 7 098 DK 1 501 D 10 110 GR 500 E 4 750 F 1 090 IRL 1 944 I 3 555 P 1 000 UK 34 202
50.0050	2401 10 50 2401 10 70 2401 10 80 2401 10 90 2401 20 50 2401 20 70 2401 20 80 2401 20 90	Unmanufactured tobacco, other, excluding the sun-cured oriental type	14 % with min. of 28 ECU and max. of 31 ECU/ 100 kg	20 000 (reserve: 1 400)	BNL 4 000 DK 860 D 2 220 GR 20 E 8 940 F 1 860 IRL 20 I 40 P 340 UK 300

ANNEX II

List of products falling within Chapters 1 to 24 originating in developing countries and territories to which the generalized tariff preferences will apply (a) (b) (c)

Order No	Combined Nomenclature code	Description	Rate of Duly
(1)	(2)	(3)	(4)
52.0010	0101 19 10	Live horses, asses, mules and hinnies — Horses — — Other — — — For slaughter (d)	2 %
52.0020	0101 19 90	— — — Other	12 %
52.0030	0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90	Meat of swine, fresh, chilled or frozen — Fresh or chilled — — Carcases and half-carcases — — — Other — — Hams, shoulders and cuts thereof, with bone in — — — Other — — Other — — — Other — Frozen — — Carcases and half-carcases — — — Other — — Hams, shoulders and cuts thereof, with bone in — — — Other — — Other — — — Other	Free
52.0033	0206 80 91 0206 90 91	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen — Of horses, asses, mules and hinnies	5 %
52.0035	0206 10 99 0206 21 00 0206 29 99	— Of bovine animals, fresh or chilled — — Other — — — Other — Of bovine animals, frozen — — Tongues — — Other — — — Other — — — — Other	2 %
52.0040	0208 90 10	Other meat and edible meat offal, fresh, chilled or frozen — Other — — Of domestic pigeons	5 %
52.0050	0208 10 90 ex 0208 90 30	— — Of furred game	Free
52.0060	0208 20 00	— Frogs' legs	Free
52.0070	0208 90 90	— Other	Free
52.0075	0301 91 00 0302 11 00 0303 21 00 0304 10 11 0304 20 11	Fish, fresh (live or dead), chilled or frozen — Trout *(Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)*	10 % (**)

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

(a) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only token entries.
(b) Preferences are not to be granted in respect of products marked with one asterisk, originating in China.
(c) Preferences are not to be granted in respect of products marked with two asterisks, originating in Greenland.
(d) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.0080	ex 0301 99 90 0302 65 10 0302 65 90 0303 75 10 0303 75 90 ex 0304 10 99 ex 0304 90 99	— Sharks	4 % (**)
52.0090	ex 0301 99 90 0302 21 10 0302 21 30 0303 31 10 0303 31 30 ex 0304 10 99 ex 0304 90 99	— Atlantic halibut and lesser or Greenland halibut	4 % (**)
52.0100	0301 10 90	— Ornamental fish — — Saltwater fish	Free (**)
52.0110	0304 20 61 0304 20 69	Fillets of shark, frozen	10 % (**)
52.0120	ex 0304 20 99	Fillets of halibut, frozen	10 % (**)
52.0130	0302 70 00 0303 80 00	Livers and roes	5 % (**)
52.0140	0305 59 70 0305 69 30	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption Dried, salted or in brine — Atlantic halibut	10 % (**)
52.0150	0305 69 50	— Salmon, salted or in brine	2 % (**)
52.0160	ex 0305 69 90	— — — *Hilsa* spp. in brine	8 % (**)
52.0170	ex 0305 30 90	— Fish fillets, dried, salted or in brine, but not smoked — — Fillets of *Hilsa* spp. in brine	10 % (**)
52.0180	0306 11 00 0306 21 00	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine — Frozen — — Rock lobster and other sea crawfish — Not frozen — — Rock lobster and other sea crawfish	7 % (**)
52.0190	0306 22 10	— — Lobsters (*Homarus* spp.) — — — Live	4 % (**)
52.0200	0306 12 10 0306 22 91	— Frozen — — Lobsters (*Homarus* spp.) — — — Whole — Not frozen — — Lobsters (*Homarus* spp.) — — — Whole	4 % (**)
52.0210	0306 12 90 0306 22 99	— Frozen — — Lobsters (*Homarus* spp.) — — — Other — Not frozen — — Lobsters (*Homarus* spp.) — — — Other	4 % (**)

(1)	(2)	(3)	(4)
52.0220	0306 14 10 0306 14 30 0306 14 90 0306 19 10 0306 24 10 0306 24 30 0306 24 90 0306 29 10	Crabs, freshwater crayfish — Frozen — — Crabs — — Freshwater crayfish — Not frozen — — Crabs — — Freshwater crayfish	4 % (**)
52.0230	0306 13 10 0306 23 10	Shrimps and prawns — Frozen — — Shrimps and prawns — — — Of the Pandalidae family — Not frozen — — Shrimps and prawns — — — Of the Pandalidae family	4 % (**)
52.0240	0306 13 90 0306 23 90	— Frozen — — Shrimps and prawns — — — Other — Not frozen — — Shrimps and prawns — — — Other	4,5 % (**)
52.0250	ex 0306 19 90 ex 0306 29 90	— Frozen — — Other — — — Other (*Peurullus* spp.) — Not frozen — — Other — — — Other (*Peurullus* spp.)	4 % (**)
52.0260	0307 31 10 0307 39 10	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh chilled, frozen, dried, salted or in brine — Mussels — — Live, fresh or chilled — — — *Mytilus* spp. — — Other — — — *Mytilus* spp.	5,5 % (**)
52.0270	0307 49 31 0307 49 33 0307 49 39	— Frozen squid (*Loligo* spp.)	4 % (**)
52.0280	0307 49 51	— Frozen squid *(Ommastrephes sagittatus)*	4 % (**)
52.0300	0307 49 19	— Frozen cuttle fish of the species *Sepia officinalis, Rossia macrosoma* and *Sepiola rondeleti*	5,5 % (**)
52.0310	0307 59 10	— Octopus, frozen	4 % (**)
52.0320	0307 29 10	— Scallops — — Other — — — Coquilles Saint Jacques, frozen	4 % (**)
52.0330	0307 99 13	— Frozen — — Striped venus and other species of the genus *Veneridae*	4 % (**)
52.0340	ex 0307 39 90 0307 49 11 0307 99 19	— — Scallops, frozen — — Cuttle fish, frozen	4 % (**)

(1)	(2)	(3)	(4)
52.0350	0307 21 00 ex 0307 29 90 0307 31 90 ex 0307 39 90 0307 41 10 0307 41 91 0307 41 99 0307 49 71 0307 49 91 0307 49 99 0307 51 00 0307 59 90 0307 91 00 0307 99 90	— Other molluscs, not frozen	4 % (**)
52.0360	0409 00 00	Natural honey	25 %
52.0370	ex 0410 00 00	Edible products of animal origin, not elsewhere specified or included — Royal jelly	4 %
52.0375	ex 0410 00 00	— Other	2 %
52.0380	0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Free
52.0390	0505 10 90	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 — Feathers of a kind used for stuffing down — — Other	Free
52.0400	0505 90 00	— Other	Free
52.0410	0509 00 90	Natural sponges of animal origin — Other	Free
52.0420	0602 10 90	Other live plants, including trees, shrubs, bushes, roots cuttings and slips — Unrooted cuttings and slips — — Other	6 %
52.0430	ex 0602 99 70 ex 0602 99 99	— — — Yuccas and cactuses, not planted in pots, tubs, boxes or the like	8 %
52.0440	0602 99 30 0602 99 45 0602 99 49 0602 99 59 ex 0602 99 70 0602 99 91 ex 0602 99 99	— Trees and shrubs, excluding fruit and forest trees and shrubs; other live plants, cuttings and roots, excluding azaleas, roses, perennial plants and mushroom spawn	12 %
52.0445	0603 10 13	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared — Fresh — — From 1 June to 31 October — — — Carnations	22 %
52.0450	0603 10 15 ex 0603 10 29	— — — Orchids and anthurium	15 %

(1)	(2)	(3)	(4)
52.0460	0603 10 55 ex 0603 10 69	— — From 1 November to 31 May — — — Orchids and anthurium	15 %
52.0470	ex 0603 90 00	— — — Other — — — — Cut flowers, not further prepared than dried	7 %
52.0480	ex 0603 90 00	— — — — Cut flowers, dyed, bleached, impregnated or otherwise prepared	15 %
52.0490	ex 0604 10 90 0604 91 10 0604 91 90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared — Fresh	7 %
52.0500	ex 0604 10 90 0604 99 10	— Not further prepared than dried	2 %
52.0510	0604 99 90	— Other	14 %
52.0520	0706 90 30	Vegetables, fresh or chilled Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots — — — Horse-radish *(Cochlearia armoracia)*	13 %
52.0525	ex 0709 20 00	— Asparagus, from 1 October to 31 January	12 %
52.0530	ex 0709 30 00	— Other — — Aubergines, from 1 January to 31 March	9 %
52.0535	ex 0709 90 70	— — Courgettes, from 1 January to the last day of February	9 %
52.0540	ex 0709 90 90	— — Other — — Okra (*Hibiscus esculentus* L. or *Abelmoschus esculentus* (L. Moench)); (*Moringa oleifera* (drumsticks))	Free
52.0545	ex 0709 90 90	— — Other — — Pumpkins and courges, from 1 January to last day of February	9 %
52.0550	ex 0709 40 00 ex 0709 90 90	— Celery, other than celeriac — — Other than celery sticks from 1 Januray to 31 March — — — Other, excluding parsley, from 1 January to 31 March	9 %
52.0560	ex 0710 80 90	Vegetables (whether or not cooked), preserved by freezing — Other — — Okra (*Hibiscus esculentus* L. or *Abelmoschus esculentus* (L. Moench))	13 %
52.0570	ex 0711 90 70	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption — Other vegetables — — Okra (*Hibiscus esculentus* L. or *Abelmoschus esculentus* (L. Moench))	Free

(1)	(2)	(3)	(4)
52.0575	ex 0711 90 70	— — Bamboo shoots	6 %
52.0580	ex 0712 30 00	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared — Other — — Mushrooms, excluding cultivated mushrooms	8 %
52.0590	ex 0712 90 90	— — Horse-radish *(Cochlearia armoracia)*	Free
52.0600	ex 0712 90 90	— — Okra (*Hibiscus esculentus* L. or *Abelmoschus esculents* (L. Moench))	11 %
52.0610	ex 0904 20 10	— — Sweet peppers with a humidity content of 9,5 % or less	12 %
52.0620	ex 0713 32 90 0713 33 90 0713 39 90	Beans of the genus *Phaseolus*	Free
52.0630	ex 0713 20 90	Chickpeas of the species *Cicearietinum*	Free
52.0640	0713 10 90 ex 0713 20 90	Other	2 %
52.0650	ex 0713 90 90	— Other — — Cajan peas of the species *Cajanus cajan*	Free
52.0660	0713 50 90 ex 0713 90 90	— — Other	3 %
52.0670	ex 0714 20 00 0714 90 90	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: — Sweet potatoes for human consumption (d) — — Other — — — Other	Free
52.0680	ex 0804 10 00	Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not — Dates — — For industrial transformation, excluding the manufacture of alcohol, or for conditioning for retail sale in immediate packings with a net capacity or 11 kg or less (d)	8 %
52.0690	0803 00 90	— Bananas — — Dried	Free
52.0700	0804 40 10	— Avocados — — From 1 December to 31 May	3,5 %

(d) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.0705	0804 40 90	— Avocados — — Other	6 %
52.0710	0801 10 10 0801 10 90	— Coconuts	Free
52.0720	ex 0804 50 00	— Guavas and mangosteens	Free
52.0730	ex 0804 50 00	— Mangoes	4 %
52.0733	ex 0805 20 10	Citrus fruit, fresh or dried — Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids — — Clementines, from 15 May to 15 September	16 %
52.0735	ex 0805 20 30 ex 0805 20 50 ex 0805 20 70 ex 0805 20 90	— — Other, from 15 May to 15 September	16 %
52.0740	0805 30 90	— — Limes *(Citrus aurantifolia)*	9,6 %
52.0750	0802 50 00	Nuts other than those falling within heading No 0801, fresh or dried, shelled or not — Pistachios	Free
52.0760	0802 90 10	— — Pecans	Free
52.0770	0802 90 30	— — Areca (or betel) and cola	Free
52.0780	0802 90 90	— — Other	Free
52.0790	0809 40 90 ex 0810 90 90	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh — — Sloes — Other fruit, fresh — — Stone fruit	7 %
52.0800	0810 40 30	Berries, fresh — Bilberries (fruit of the species *Vaccinium myrtillus*)	Free
52.0810	0807 20 00	— Papaws	Free
52.0820	0810 40 50	— Other — Fruit of the species *Vaccinium macrocarpon* and *Vaccinium corymbosum*	3 %
52.0825	0810 20 90 0810 30 90 0810 40 90 ex 0810 90 90	— Other berries	5 %
52.0830	ex 0810 90 90	Other fruit, fresh — Rose-hip fruit	Free
52.0840	ex 0807 10 10	— Watermelons, from 1 November to 30 April	6,5 %
52.0850	ex 0810 90 90	— Other stone fruit	6 %

(1)	(2)	(3)	(4)
52.0860	0811 90 50	Fruit (whether or not cooked), preserved by freezing, not containing added sugar — Bilberries (fruit of the species *Vaccinium myrtillus*)	7 %
52.0870	0811 20 59	— Blackberries (brambleberries), mulberries — Cloudberries	8 %
52.0880	0811 90 70	— Fruit of the species *Vaccinium myrtilloides* and *Vaccinium angustifolium*	2 %
52.0890	ex 0811 90 90	— — Quinces	10 %
52.0900	ex 0811 90 90	— — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pine-apples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 90 10, 0810 90 90, 0810 40 90	6 %
52.09 10	ex 0811 90 90	— — — Rose-hip fruit	Free
52.0920	0812 90 30	Fruit and nuts, 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 — Papaws	Free
52.0930	0812 90 40	— Bilberries (fruit of the species *Vaccinium myrtillus*)	2 %
52.0940	ex 0812 90 90	— — Quinces	4 %
52.0950	ex 0812 90 90	— — — Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pine-apples), 0805 40 00, 0810 40 10, 0810 40 50, 0810 40 90, 0810 30 90, 0810 20 90, 0810 90 10, 0810 90 90	Free
52.0960	0813 10 00	Fruit, dried, other than that falling within heading Nos 0801, 0802, 0803, 0804 or 0805 — Apricots	5,5 %
52.0965	0813 40 30	— — Pears	4 %
52.0970	0813 40 50	— — Papaws	Free
52.0980	ex 0813 40 90	— — Tamarind (pods, pulp)	Free
52.0990	ex 0813 40 90	— — — Rose-hip fruit	Free
52.1000	0814 00 00	Peel of citrus fruit or melons, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Free
52.1005	0901 11 00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion — — Coffee, not roasted — — Not decaffeinated	4,5 %
52.1010	0901 12 00	— — Decaffeinated	8,5 %
52.1020	0901 21 00	— Coffee, roasted — — Not decaffeinated	11,5 %

(1)	(2)	(3)	(4)
52.1030	0901 22 00	— — Decaffeinated	12,5 %
52.1040	0901 30 00	— Coffee husks and skins	7 %
52.1050	0901 40 00	— Coffee substitutes containing coffee in any proportion	13 %
52.1060	0902 10 00 0902 30 00	Tea — Green tea (not fermented) in immediate packings of a content not exceeding 3 kg — Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free
52.1070	0904 11 90	Pepper of the genus *Piper;* pimento of the genus *Capsicum* or the genus *Pimenta* — Neither crushed nor ground — — Pepper	3 %
52.1080	0709 60 99 0710 80 59 0711 90 10 0904 20 39 2001 90 20 2005 90 10	— Pimento — — Fresh or chilled — — (Uncooked or cooked by steaming or boiling in water), frozen — — Provisionally preserved, but unsuitable in that state for immediate consumption — — Prepared or preserved by vinegar or acetic acid — — Prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5 %
52.1090	ex 0904 20 90	Pepper of the genus *Piper;* dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* — Pimento of the genus *Capsicum* — — Crushed or ground	5 %
52.1100	0904 12 00 ex 0904 20 90	— Other — — Crushed or ground	4 %
52.1110	0906 10 00	Cinnamon and cinnamon-tree flowers — Neither crushed nor ground	Free
52.1120	0906 20 00	— Crushed or ground	Free
52.1130	0907 00 00	Cloves (whole fruit, cloves and stems)	10 %
52.1140	0908 10 90	Nutmeg, mace and cardamoms — Nutmeg	Free
52.1160	0908 20 90	— Mace — — Crushed or ground	Free
52.1170	ex 0909 10 10	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper — Aniseed — — Neither crushed nor ground	Free
52.1180	0909 10 90	— Badian seed	7 %

(1)	(2)	(3)	(4)
52.1190	0909 30 19 0909 40 19 0909 50 19	— Seeds of cumin — — Neither crushed nor ground — Seeds of caraway — — Neither crushed nor ground — — — Other — Seeds of fennel or juniper — — Neither crushed nor ground — — — Other	Free
52.1210	ex 0909 10 10 0909 30 90 0909 40 90 ex 0909 50 90	— Aniseed, crushed or ground — Cumin seeds, crushed or ground — Caraway seeds, crushed or ground — Seeds of fennel or juniper, crushed or ground	Free
52.1220	0910 40 13	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices — Thyme — — Neither crushed nor ground	11 %
52.1230	0910 40 19	— Thyme — — Crushed or ground	13 %
52.1240	0910 40 90	— Bay leaves	12 %
52.1250	0910 91 10 0910 99 91	— Other spices — — Mixtures referred to in note 1 (b) to this chapter — — — Neither crushed nor ground — Other spices — — Other — — — Neither crushed nor ground	Free
52.1260	0910 91 90 0910 99 99	— Other spices — — Mixtures referred to in note 1 (b) to this chapter — — — Crushed or ground — Other spices — — Other — — — Crushed or ground	3 %
52.1270	1106 10 00	Flour and meal of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714; flour, meal and powder, of the products of Chapter 8 — Flour and meal of the dried leguminous vegetables of heading No 0713	2 %
52.1280	1106 30 10	— Flour, meal and powder — — Of bananas	Free
52.1290	ex 1106 30 90	— — Of chestnuts	7,5 %
52.1300	ex 1106 30 90	— Other	2 %
52.1320	1211 10 00	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered — Liquorice roots	Free

(1)	(2)	(3)	(4)
52.1330	1211 90 30	— Tonquin beans	Free
52.1360	1212 10 91	Locust beans, seaweeds and other algae, sugar beet and sugar cane fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included — Locust bean seeds — — Not decorticated, crushed or ground	Free
52.1370	1212 10 99	— — Other locust bean seeds	6 %
52.1380	1212 30 00	— Apricot, peach or plum stones and kernels	Free
52.1390	ex 1301 90 00	Lac, natural gums, resins, gum-resins and balsams — Conifer resins	Free
52.1400	ex 1302 19 10	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products — Vegetable saps and extracts — — Of quassia amara	Free
52.1410	1302 12 00	— Vegetable saps and extracts — — Of liquorice	Free (*)
52.1420	1302 14 00	— — Of pyrethrum or of the roots of plants containing rotenone	Free
52.1430	1302 19 30	— — — Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Free
52.1440	1302 19 91	— — — — Medicinal	Free
52.1450	ex 1302 20 10	— Pectic substances, pectinates and pectates — — Dry, excluding apple, pear and quince pectic substances	12 %
52.1460	ex 1302 20 90	— — Other, excluding apple, pear and quince pectic substances	7 %
52.1470	1302 31 00	— Mucilages and thickeners, whether or not modified, derived from vegetable products — — Agar-agar	Free
52.1480	1302 32 10	— — Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds — — — Of locust beans or locust bean seeds	Free
52.1490	ex 1401 90 00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed, cereal straw and lime bark) — Osier — — Other	Free
52.1500	ex 1401 90 00	— Cereal straw, cleaned, bleached or dyed	Free
52.1510	1503 00 19	Lard stearin, lard oil, oleostearin, oleo oil and tallow oil, not emulsified or mixed or otherwise prepared — Lard stearin and oleostearin — — Other	Free

(1)	(2)	(3)	(4)
52.1520	1503 00 30	— Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (d)	Free
52.1530	1503 00 90	— Other	4 %
52.1540	1504 10 10	Fats and oils, of fish and marine mammals, whether or not refined — Fish liver oil — — Of a vitamin A content not exceeding 2500 international units per gram	Free
52.1550	1505 10 00	Wool grease and fatty substances derived therefrom (including lanolin) — Wool grease, crude	Free
52.1560	1505 90 00	— Other	Free
52.1570	1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Free
52.1580	1515 40 00 1515 90 10	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified — Tung oil and its fractions — Other — — Oiticica oils; myrtle wax and Japan wax; their fractions	Free
52.1590	1515 30 90	— Castor oil and its fractions — — Other	6 %
52.1600	1511 10 10	Palmoil and its fractions, whether or not refined, but not chemically modified — Crude oil — — For technical or industrial uses other than the manufacture of foodstuffs for human consumption (d)	2,5 %
52.1610	1507 10 10 ex 1512 11 10 1512 21 10 1513 11 10 1513 21 11 1513 21 19 ex 1514 10 10 1515 21 10 1515 50 11 1515 90 40 1518 00 31	— Other crude oils — — Other, excluding linseed oil, groundnut oil, sunflower seed oil and colza oil — — — For technical or industrial uses other than the manufacture of foodstuffs for human consumption (d)	2,5 %
52.1620	1513 19 30 ex 1513 29 30	— Other oils — — Palm kernel and coconut oil — — — For technical or industrial uses other than the manufacture of foodstuffs for human consumption (d)	6,5 %
52.1630	1511 10 90	— Other oils — — Palm oil, crude	4 %
52.1640	1511 90 99	— — Palm oil, other	12 %
52.1650	1513 11 91 1513 19 91 1513 21 30 1513 29 50 1515 90 51 1515 90 91	— — Other oils, solid — — — In immediate packings of a net capacity of 1 kg or less	18 %

(d) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.1660	1513 11 99 1513 21 91	— Other oils — — Solid, other; fluid — — — Crude — — — — Palm kernel and coconut oil	7 %
52.1670	1513 19 99 1513 29 91	— Other oils — — Solid, other; fluid — — — Palm kernel and coconut oil	13 %
52.1680	1519 11 00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols — Industrial monocarboxylic fatty acids — — Stearic acid	Free
52.1690	1519 12 00	— — Oleic acid	3 %
52.1700	1519 13 00 1519 19 00 1519 20 00	— — Other fatty acids — — Acid oils from refining	Free
52.1710	1519 30 00	— Fatty alcohols	5 %
52.1720	1520 10 00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes — Crude glycerol and glycerol lyes	Free
52.1730	1520 90 00	— Other, including synthetic glycerol	Free
52.1740	ex 1504 20 10 ex 1504 30 19 1511 90 11 1513 19 11 1513 29 11 1516 10 10 1516 20 91	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared — In immediate packings of a net capacity of 1 kg or less	16 %
52.1750	ex 1504 20 10 ex 1504 30 19 1511 90 19 1513 19 19 1513 29 19 1516 10 90 1516 20 99	— — Other	11 %
52.1760	1521 90 10	Vegetable waxes, beeswax, other insect waxes and spermeceti, whether or not refined or coloured — Other — — Spermaceti, whether or not refined or coloured	Free
52.1770	1521 90 99	— — Beeswax and other insect waxes, whether or not refined or coloured — — — Other	Free
52.1780	1515 60 90 1521 10 90	— Vegetable waxes, whether or not coloured — — Other	Free
52.1790	1522 00 10	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes — Degras	Free

(1)	(2)	(3)	(4)
52.1800	1522 00 91	— Residues resulting from the treatment of fatty substances or animal or vegetable waxes — — Other — — — Oil foots and dregs; soupstocks	Free
52.1810	1522 00 99	— — — Other	Free
52.1820	1602 20 10	Other prepared or preserved meat or meat offal or blood — Goose or duck liver	14 %
52.1830	ex 1602 90 31 1602 41 90 1602 42 90 1602 49 90	— Game or rabbit meat or offal — — Game	8 %
52.1840	ex 1602 90 31	— Game or rabbit meat or offal — — Rabbit	14 %
52.1850	ex 1602 50 90	— — — — Prepared or preserved bovine tongue	17 %
52.1860	ex 1602 90 71 1602 90 79	— Other — — — Of sheep and goats — — — — Of sheep	18 %
52.1870	ex 1602 90 71 1602 90 79	— — — — Of goats	16 %
52.1880	1602 90 99 1605 90 90	— — — — Other	16 %
52.1890	1603 00 30	Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of — More than 1 kg but less than 20 kg	Free
52.1900	1603 00 10	— 1 kg or less	5 %
52.1910	1604 30 10	Prepared or preserved fish, including caviar and caviar substitutes — Caviar and caviar substitutes — — Caviar (sturgeon roe)	12 % (**)
52.1920	1604 30 90	— — Other	14 % (**)

(1)	(2)	(3)	(4)
52.1930	1604 11 00 1604 20 10 1604 20 30 1604 19 10	— Salmonidae	4 % (**)
52.1940	1604 14 90 ex 1604 20 50	— Atlantic bonito (*Sarda* spp.)	18 % (**)
52.1945	1604 19 50 1604 15 10 ex 1604 20 50	— — Mackerel of the species *Scomber scombrus* and *Scomber japonicus* and fish of the species *Orcynopsis unicolor*	19 % (**)
52.1950	1604 19 91	— — Other — — — Fillets, raw, coated with batter or breadcrumbs, deep frozen	10 % (**)
52.1960	1604 19 99 1604 13 90 1604 15 90 ex 1604 20 90	— — — — Other, excluding herrings	9 % (**)
52.1970	1605 10 00	Crustaceans and molluscs, prepared or preserved — Crab	6 % (**)
52.1980	ex 1605 20 00 1605 30 00 1605 40 00 ex 1605 90 10	— Other, excluding shrimps of the *Crangon* spp. type and snails other than seasnails	6 % (**)
52.1990	1704 90 10	Sugar confectionery, not containing cocoa — — Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	9 %
52.2000	1704 10 11 1704 10 19 1704 10 91 1704 10 99	— — Chewing gum	2 % + MOB with a max. of 23 %
52.2010	1704 90 30	— — White chocolate	4 % + MOB with a max. of 27 % + AD S/Z

(1)	(2)	(3)	(4)
52.2020	1704 90 51 1704 90 55 1704 90 61 1704 90 65 1704 90 71 1704 90 75 1704 90 81 1704 90 99	— Other — — Other — — — Pastes, including marzipan, in immediate packings of a net content of 1 kg or more — Other — — Other — — — Throat pastilles and cough drops — — — Other — — — — Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery — — — — Boiled sweets whether or not filled — — — — Toffees, caramels and similar sweets — — — — — Compressed tablets — — — — — Other	6 % + MOB with a max. of 27 % + AD S/Z
52.2030	1803 10 00 1803 20 00	Cocoa paste, whether or not defatted	11 %
52.2035	1804 00 00	Cocoa butter, fat and oil	8 %
52.2040	1805 00 00	Cocoa powder, unsweetened	9 %
52.2050	ex 1806 10 10 ex 1806 10 30 ex 1806 10 90	Chocolate and other food preparations containing cocoa — Cocoa powder, not otherwise sweetened than by the addition of sucrose	3 % + MOB
52.2060	1806 20 10 ex 1806 20 30 ex 1806 20 50 ex 1806 20 90 1806 31 00 1806 31 90 1806 32 10 1806 90 11 1806 90 19 1806 90 31 1806 90 39 1806 90 50	Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefore made from sugar substitution products, containing cocoa	9 % + MOB with a max. of 27 % + AD S/Z
52.2070	ex 1901 10 00	— Preparations for infant use, put for retail sale, containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	Free + MOB
52.2080	ex 1901 90 90	— Other — — Preparations based on flour of leguminous vegetables in the form of sun dried discs of dough known as 'papad'	Free
52.2090	ex 1901 10 00 ex 1901 20 00 ex 1901 90 90	— Other	Free + MOB

(1)	(2)	(3)	(4)
52.2100	ex 1903 00 00	Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches	2 % + MOB
52.2110	1904 10 10 1904 10 30 1904 10 90	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes)	Free + MOB
52.2120	1905 10 00	— Crispbread	Free + MOB with a max. of 24 % + AD F/M
52.2130	1905 90 10	— — Matzos	Free + MOB with a max. of 20 % + AD F/M
52.2140	1905 90 20	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free + MOB
52.2150	1905 90 30	— Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	4 % + MOB
52.2160	1905 20 10 1905 20 30 1905 20 90	— Gingerbread and the like	Free + MOB
52.2170	ex 2001 90 90	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid — Onions — Mushrooms — Other, excluding 'mixed pickles' and sweet peppers	14 %
52.2180	2003 20 00	Vegetables prepared or preserved otherwise than by vinegar or acetic acid — Truffles	14 %
52.2190	ex 2004 90 99 2005 60 00	— Asparagus	20 %
52.2200	ex 2004 90 30 2005 30 00	— Sauerkraut	15 %
52.2210	ex 2004 90 30 2005 90 30	— Capers	12 %
52.2200	ex 2004 90 99 ex 2005 90 90	— Other, including mixtures — — *Moringa oleifera* (drumsticks)	Free
52.2225	ex 2004 90 99 ex 2005 90 90	— — Bamboo shoots	11 %
52.2230	ex 0811 20 11 ex 0811 90 10	Fruit preserved by freezing, containing added sugar — With a sugar content exceeding 13 % by weight — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 % + AGR

(1)	(2)	(3)	(4)
52.2240	ex 0811 20 19 ex 0811 90 30	— Other — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 %
52.2250	ex 2006 00 39	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallized) — Other — — With a sugar content exceeding 13 % by weight: — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 % + AGR
52.2260	ex 2006 00 90	— Other — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 90 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 %
52.2270	ex 2007 91 10	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar — Jams and marmalades of citrus fruit — — With a sugar content exceeding 30 % by weight, excluding orange jam and marmalade	18 % + AGR
52.2280	ex 2007 91 30	— — With sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marmalade	18 % + AGR
52.2290	ex 2007 91 90	— — Other, excluding orange jam and marmalade	19 %
52.2300	ex 2007 99 39	— Other — — With a sugar content exceeding 30 % by weight — — — Other — — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	8 % + AGR
52.2310	ex 2007 10 10 ex 2007 99 59	— — With a sugar content exceeding 13 % but not exceeding 30 % by weight — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	8 % + AGR
52.2320	ex 2007 10 10 ex 2007 10 90 ex 2007 99 90	— — Other — — — Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 %
52.2330	ex 2008 19 10	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included — Nuts, ground-nuts and other seeds, whether or not mixed together — — In immediate packings of a net content exceeding 1 kg — — — Almonds, walnuts and hazelnuts	12 % (*)
52.2340	2008 11 91 ex 2008 19 10	— — — Other	6 %
52.2350	ex 2008 19 90	— — In immediate packings of a net content not exceeding 1 kg — — — Almonds, walnuts, and hazelnuts	11,5 %
52.2360	2008 11 99 ex 2008 19 99	— — — Other	6 %

(1)	(2)	(3)	(4)
52.2370	2008 99 11 2008 99 19	— Other — — Containing added spirit — — — Ginger	10 %
52.2380	2008 20 11	— Pineapples, in immediate packings of a net capacity — — Of 1 kg or more — — — With a sugar content exceeding 17 % by weight	10 % + AGR
52.2390	2008 20 19	— — — Other	10 %
52.2400	2008 20 31	— — Of 1 kg or less — — — With a sugar content exceeding 19 % by weight	10 % + AGR
52.2410	2008 20 39	— — — Other	10 %
52.2420	2008 99 21	— Grapes — — With a sugar content exceeding 13 % by weight	25 % + AGR
52.2430	2008 99 29	— — Other	25 %
52.2440	2008 40 11 2008 40 19 2008 50 11 2008 50 19 2008 70 11 2008 70 19	— Peaches, pears and apricots, in immediate packings of a net capacity — — Of more than 1 kg — — — With a sugar content exceeding 13 % by weight	25 % + AGR
52.2450	2008 40 21 2008 40 29 2008 50 31 2008 50 39 2008 70 31 2008 70 39	— Other	25 %
52.2460	2008 40 31 2008 50 51 2008 70 51	— — Of 1 kg or less — — — With a sugar content exceeding 15 % by weight	25 % + AGR
52.2470	2008 40 39 2008 50 59 2008 70 59	— — — Other	25 %
52.2480	2008 30 11 2008 30 19 2008 80 11 2008 80 19 2008 99 31 2008 99 33	— Other fruits — — With a sugar content exceeding 9 % by weight, excluding cherries	25 % + AGR
52.2490	2008 30 31 2008 30 39 2008 80 31 2008 80 39 2008 99 35 2008 99 39	— — — Other, excluding cherries	25 %
52.2500	2008 92 11 2008 92 19	— Mixture of fruits — — With a sugar content exceeding 9 % by weight	25 % + AGR
52.2510	2008 92 31 2008 92 39	— — Other	25 %
52.2520	2008 30 51	— Not containing added spirit — — Containing added sugar, in immediate packings of a net capacity of more than 1 kg — — — Grapefruit segments	9 % + AGR
52.2530	2008 30 55	— — — Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	19 % + AGR (*)

(1)	(2)	(3)	(4)
52.2540	2008 99 43	— — — Grapes	18 % + AGR (*)
52.2550	ex 2008 99 49	— — — Other fruits — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 % + AGR
52.2560	ex 2008 99 49	— — — — Tamarind (pods, pulps)	7 % + AGR
52.2570	ex 2008 92 50	— — — Mixtures of fruit — — — — Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits — — — — — Mixtures of two or more fruits falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	9 % + ASR
52.2580	2008 30 71	— — Containing added sugar, in immediate packings of a net capacity of 1 kg or less — — — Grapefruit segments	9 % + ASR
52.2590	2008 30 75	— — — Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18 % + ASR (*)
52.2600	2008 99 53	— — — Grapes	19 % + AGR (*)
52.2610	ex 2008 99 59	— — — Other fruits — — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	7 % + AGR
52.2620	ex 2008 92 71	— — — Mixtures of fruit — — — — Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits — — — — — Mixtures of two or more fruits falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	7 % + AGR
52.2630	ex 2008 99 99	— — Not containing added sugar, in immediate packings of a net capacity: — — — Of 4,5 kg or more — — — Other fruits — — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 %
52.2640	ex 2008 92 91	— Mixtures of fruit — — Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits — — — Mixtures of two or more fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	9 %

(1)	(2)	(3)	(4)
52.2650	ex 2008 99 99	— — Of less than 4,5 kg — — — Other fruit and mixture of fruit — — — — Fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	6 %
52.2660	ex 2008 92 99	— — — — Mixtures of two or more fruits falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 20 90, 0810 30 90, 0810 40 10, 0810 90 10, 0810 90 90	10 %
52.2670	ex 2009 80 39	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other added sweetening matter — Of a density exceeding 1,33 g/cm³ at 20 °C — — Of a value exceeding 30 ECU per 100 kg net weight — — — Date juice	Free
52.2680	2009 20 19	— — — Grapefruit juice	28 %
52.2690	ex 2009 80 39	— — — Other fruit falling within heading Nos 0801, 0803, 0804 (except dates and figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10, 0810 90 90	8 %
52.2700	ex 2009 80 31 2009 90 21	— — Of a value not exceeding 30 ECU per 100 kg net weight — — — Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 % + AGR
52.2710	2009 20 11	— — — Grapefruit juice	28 % + AGR
52.2740	2009 20 91 ex 2009 20 99	— Of a density not exceeding 1,33 g/cm³ at 20 °C — — Of a value exceeding 30 ECU per 100 kg net weight — — — Grapefruit juice	7 %
52.2750	ex 2009 30 31	— — — Citrus fruit juices (excluding lemon juices) containing added sugar	13 % (*)
52.2760	ex 2009 30 39	— — — Citrus fruit juices (excluding lemon juices) not containing added sugar	13 % (*)
52.2770	2009 40 30	— — — Pineapple juice containing added sugar	17 % + AGR (*)
52.2780	ex 2009 40 99	— — — Pineapple juice not containing added sugar	17 % (*)
52.2790	ex 2009 80 80	— — — Other fruit and vegetable juices — — — — Other fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 %
52.2800	ex 2009 80 80	— — — Other fruit and vegetable juices, containing added sugar — — — — Other excluding apricot and peach juices	17 %
52.2810	ex 2005 80 95 ex 2009 80 99	— — — Other fruit and vegetable juices, not containing added sugar — — — — Other fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 %
52.2820	ex 2009 80 99	— — — Other fruit and vegetable juices, not containing added sugar — — — — Other excluding apricot and peach juices	18 %

(1)	(2)	(3)	(4)
52.2830	ex 2009 90 51	— Mixtures of juices — — Of a density not exceeding 1,33 g/cm³ at 20 °C — — — Of a value exceeding 30 ECU per 100 kg net weight — — — — Other, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice — — — — — Containing added sugar	17 % (*)
52.2840	ex 2009 90 59	— — — — — Not containing added sugar	18 % (*)
52.2850	2009 20 91	— Of a density not exceeding 1,33 g/cm³ at 20 °C — — Of a value not exceeding 30 ECU per 100 kg net weight with an added sugar content exceeding 30 % by weight — — — Grapefruit juice	7 %
52.2860	ex 2009 20 99	— — — Other grapefruit juice	7 %
52.2870	2009 30 91	— — — Other citrus fruit juices — — — — With an added sugar content exceeding 30 % by weight	14 % (*)
52.2880	2009 30 95	— — — — With an added sugar content not exceeding 30 % by weight	14 % (*)
52.2890	2009 30 99	— — — — Not containing added sugar	15 % (*)
52.2900	2009 40 91	— — — Pineapple juice — — — — With an added sugar content exceeding 30 % by weight	17 % + AGR (*)
52.2910	2009 40 93	— — — — With an added sugar content not exceeding 30 % by weight	17 % (*)
52.2920	ex 2009 40 99	— — — — Not containing added sugar	17 % (*)
52.2930	ex 2009 80 91	— — — Other fruit and vegetable juices with an added sugar content exceeding 30 % by weight — — — — Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 % + AGR
52.2940	ex 2009 80 91	— — — — Other, excluding apricot and peach juices	17 % + AGR
52.2950	ex 2009 80 93	— — — — — Other fruit and vegetable juices with an added sugar content of 30 % or less, by weight — — — — — Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 %
52.2960	ex 2009 80 93	— — — — — Other, excluding apricot and peach juices	17 %
52.2970	ex 2009 80 95 2009 80 99	— — — Other fruit and vegetable juices, not containing added sugar — — — — Of fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	8 %
52.2980	ex 2009 80 99	— — — — Other, excluding apricot and peach juices	18 %
52.2990	ex 2009 90 91	— — — Mixtures of juices — — — — Other, of a value not exceeding 30 ECU per 100 kg net weight, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice — — — — — With an added sugar content exceeding 30 % by weight	17 % + AGR (*)

(1)	(2)	(3)	(4)
52.3000	ex 2009 90 93	— — — — — — With an added sugar content not exceeding 30 % by weight	17 % (*)
52.3010	ex 2009 90 99	— — — — — — Not containing added sugar	18 % (*)
52.3020	ex 2101 10 11 ex 2101 20 19	— Essences of coffee	9 %
52.3030	ex 2101 20 10	— Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates	Free
52.3040	2101 30 19	— Roasted chicory and other roasted coffee substitutes — — Other	2 % + MOB
52.3050	2101 30 99	— Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes — — Other	2 % + MOB
52.3060	2103 30 10	Mustard flour and prepared mustard — Mustard flour	Free
52.3080	2103 30 90	— Prepared mustard	7 %
52.3090	ex 2103 20 00	— Sauces with a basis of tomato purée	6 %
52.3100	ex 2103 90 90	— Products with a tomato ketchup basis	7 %
52.3110	ex 2103 10 00 ex 2103 90 90	— Other, excluding sauces with a vegetable oil basis	5 %
52.3120	2104 10 00	Soups and broths, in liquid, solid or powder form, homogenized composite food preparations — Soups and broths, in liquid, solid or powder form	11 %
52.3130	2104 20 00	— Homogenized composite food preparations	17 %
52.3140	2102 10 10	Yeast (active or inactive); prepared baking powders — Active yeasts — — Culture yeast	8 %
52.3150	2102 10 31	— — Bakers' yeast — — — Dried	4 % + MOB
52.3160	2102 10 39	— — — Other	4 % + MOB
52.3170	2102 10 90	— — Other	10 %
52.3180	2102 20 11	— Inactive yeasts — — In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	6 %
52.3190	2102 20 19 2102 20 90	— — Other	Free

(1)	(2)	(3)	(4)
52.3200	2102 30 00	— Prepared baking powders	3 %
52.3210	0710 40 00 0711 90 30 2001 90 30 2004 90 10 2005 80 00 2008 99 85	Food preparations — — Of maize	3 % + MOB
52.3220	1904 90 10	— — Of rice	3 % + MOB
52.3230	ex 1902 90 90	— — Of other cereals	2 % + MOB
52.3250	ex 2001 90 90 2008 91 00	— — Palmtree hearts	7 %
52.3255	ex 2106 90 91	— — — — Dried plasma, obtained from the fresh blood of cattle added to citric sodium, containing 73,3 % or more but less than 90 % by weight of proteins calculated on the dry products	Free
52.3260	2201 10 00	— Mineral waters and aerated waters	Free
52.3270	2202 10 00 2202 90 10	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices within heading No 2009 — Not containing milk or milk fats	6 %
52.3280	2203 00 10 2203 00 90	Beer made from malt	14 %
52.3290	ex 2208 90 51 ex 2208 90 53	Spirits, liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages — Spirituous beverages — — Other, in containers holding — — — Two litres or less — — — — Tequila, Pisco and Singani	1,30 ECU per hl per % vol of alcohol + 5 ECU per hl
52.3300	2301 20 00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves — Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free (**)
52.3310	2302 50 00	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables — Of leguminous vegetables	3 %

(1)	(2)	(3)	(4)
52.3320	1212 20 00 2308 90 90	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included — Other	Free
52.3330	2309 90 10	Sweetened forage; other preparations of a kind used in animal feed — Fish or marine mammal solubles	Free
52.3340	2309 10 90 2309 90 99	— Other	3 %
52.3350	2402 20 00	Manufactured tobacco; tobacco extracts and essences — Cigarettes	82 % (*)
52.3360	2402 10 00	— Cigars	38 % (*)
52.3370	2403 10 00	— Smoking tobacco	100 % (*)
52.3380	2403 99 10	— — — Chewing tobacco and snuff	45 % (*)
52.3390	2403 91 00 2403 99 90	— Other, including agglomerated tobacco, in the form of sheets or strips	18 % (*)

Abreviations
AD F/M: Additional levy on flour
AD S/Z: Additional levy on sugar
AGR: Levy
MOB: Variable component

ANNEX III

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

A. INDEPENDENT COUNTRIES

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

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

B. COUNTRIES AND TERRITORIES

dependent or administered, or for whose external relations Member States of the Community or third countries are wholly or partly responsible

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

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

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

ANNEX IV

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

Order No	Combined Nomenclature code	Description
(1)	(2)	(3)
57.0010	0101	Live horses, asses, mules and hinnies
57.0020	0104 20 10	Pure breeding animals, goats (b)
57.0030	0106	Other live animals
57.0040	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
57.0050	0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90	Meat of swine, other than domestic swine, fresh, chilled or frozen
57.0060	0206 80 91 0206 90 91	Edible offal of horses, asses, mules and hinnies, fresh, chilled or frozen
57.0070	0206 10 91 0206 10 99 0206 21 00 0206 22 90 0206 29 99	Edible offal of bovine animals, fresh, chilled or frozen
57.0080	0206 30 90 0206 41 99 0206 49 99 0206 80 99 0206 90 99	Edible offal of swine, other than domestic, fresh, chilled or frozen
57.0090	0208	Other meat and edible meat offal, fresh, chilled or frozen
57.0100	0210 90 10	Horsemeat, salted, in brine or dried
57.0110	0210 90 49	Offal of bovine animals, salted, in brine, dried or smoked
57.0120	0210 90 60	Offal of sheep and goats, salted, in brine, dried or smoked
57.0130	0210 11 90 0210 12 90 0210 19 90 0210 90 20 0210 90 80	Other meat and edible meat offal, salted, in brine, dried or smoked
57.0140	CHAPTER 3	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
57.0150	0407 00 90	Eggs in shell, other than poultry eggs, fresh or preserved
57.0160	0409	Natural honey
57.0170	0410	Edible products of animal origin, not elsewhere specified or included

(a) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only token entries.
(b) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)
57.0180	CHAPTER 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
57.0190	CHAPTER 6	LIVE TREES AND OTHER PLANTS, BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
57.0200	0701	Potatoes, fresh or chilled
57.0210	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
57.0220	0706 90 30	Horse-radish *(Cochlearia armoracia)*
57.0226	ex 0709 20 00	Asparagus, from 1 October to 31 January
57.0230	0709 60 10	Sweet peppers, fresh or chilled
57.0240	0709 30 00 0709 40 00 0709 60 99 0709 90 70 0709 90 90 0704 90 90 0710 80 59 0711 90 10	Other vegetables, fresh or chilled
57.0250	ex 0710 all codes except 0710 80 10	Other vegetables (uncooked or cooked by steaming or by boiling in water), frozen, excluding olives
57.0260	ex 0711 all codes except 0711 20 10 0711 20 90	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine or sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption excluding olives
57.0270	0712 20 00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared
57.0280	0712 10 00 0712 30 00 0712 90 30 0712 90 50 ex 0712 90 90	Other dried vegetables, whole, cut, sliced broken or in powder, but not further prepared, excluding olives
57.0290	0713	Dried leguminous vegetables, shelled, whether or not skinned or split
57.0300	0714 20 00 0714 90 90	Sweet potatoes — Other — — Other
57.0310	0801 10 10 0801 10 90 0801 20 00 0801 30 00 0803 00 90 0804 10 00 ex 0804 30 00 0804 40 10 0804 40 90 0804 50 00	Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not, excluding fresh bananas and fresh pineapples
57.0313	ex 0805 20 10 ex 0805 20 30 ex 0805 20 50 ex 0805 20 70 ex 0805 20 90	Mandarins (including tangarines and satsumas), clementines, wilkings and similar citrus hybrids — Clementines from 15 May to 15 September — Other, from 15 May to 15 September

(1)	(2)	(3)
57.0320	0805 40 00	Grapefruit, fresh or dried
57.0330	0805 30 90 0805 90 00	Other citrus fruit, fresh or dried
57.0340	0802 50 00	Pistachios, fresh or dried, shelled or not
57.0350	0802 90 10	Pecans, fresh or dried, shelled or not
57.0360	0802 90 30	Areca (or betel) and cola, fresh or dried, shelled or not
57.0370	0802 90 90	Other nuts, fresh or dried, shelled or not
57.0380	0809 40 90 ex 0810 90 90	Other stone fruit, fresh
57.0390	0810 40 30	Bilberries, (fruit of the species *Vaccinium myrtilles)*
57.0400	0807 20 00	Papaws (papayas), fresh
57.0410	0810 20 90 0810 30 90 0810 40 50 0810 40 90 ex 0810 90 90	Other berries, fresh
57.0420	0807 10 10 0807 10 90 0810 90 10 ex 0810 90 90	Other fruit, fresh
57.0430	0811 20 11 0811 20 31 0811 20 39 0811 20 51 0811 20 59 0811 20 90 0811 90 10 0811 90 50 0811 90 70 0811 90 90	Fruit, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar, excluding strawberries
57.0440	0812	Fruit provisonally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption
57.0450	0813 50 11 0813 50 90	Fruit dried, other than that of heading Nos 0801 to 0806
57.0460	0814	Peel of citrus fruit or melons (including water melons), fresh, frozen, dried or provisionally preserved in brine, sulphur water or in other preservative solutions
57.0470	CHAPTER 9	COFFEE, TEA, MATÉ AND SPICES
57.0480	1006 10 10	Rice for sowing (b)
57.0490	1106 10 00	Flour and meal of dried leguminous vegetables of heading No 0713
57.0500	1106 30 10 1106 30 90	Flour, meal and powder, of the fruit falling within any heading of Chapter 8
57.0510	1105	Flour, meal and flakes of potatoes
57.0520	1108 20 00	Inulin

(b) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)
57.0530	ex CHAPTER 12	OIL SEEDS AND OLEAGINOUS FRUIT, MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER; EXCLUDING SUGAR BEET AND SUGAR CANE, FALLING WITHIN CODE NUMBERS 1212 91 AND 1212 92
57.0540	CHAPTER 13	LACS; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS
57.0550	CHAPTER 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED
57.0560	1502	Fats of bovine animals, sheep or goats, raw or unrendered, whether or not pressed or solvent-extracted
57.0570	1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
57.0580	ex 1504	Fats and oils and their fractions, of fish, whether or not refined, but not chemically modified
57.0590	1505	Wool grease and fatty substances derived therefrom (including lanolin)
57.0600	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
57.0610	1507 10 10 1507 10 90 1507 90 90 1508 10 10 1508 10 90 1508 90 10 1508 90 90 ex 1511 except codes 1511 90 11 1511 90 19 1512 ex 1513 except codes 1513 19 11 1513 19 19 1513 29 11 1513 29 19 1514 1515 ex 1516 20 91 ex 1516 20 99 1517 90 91 1518 00 31 1518 00 39	Fixed vegetable oils (including jojoba oil and fat) fluid or solid, crude, refined or purified, excluding olive oil falling within heading No 1509
57.0620	1518 00 90	Animal or vegetable fats and oils, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or inert gas or otherwise modified
57.0630	1519	Industrial monocarboxycle fatty acids; acid oils from refining; industrial fatty alcohols
57.0640	1520	Glycerol (glycerine) whether or not pure, glycerol waters and glycerol lyes

(1)	(2)	(3)
57.0650	1504 20 10 1504 30 11 1504 30 19 ex 1509 90 90 ex 1510 00 90 1511 90 11 1511 90 19 1513 19 11 1513 19 19 1513 29 11 1513 29 19 1516 10 10 1516 10 90 ex 1516 20 91 ex 1516 20 99	Animal or vegetable oils and fats, wholly or partly hydrogenated, or soldified or hardened by any other process, whether or not refined, but not further prepared
57.0660	1517	Margarine; edible mixtures of preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516
57.0670	1521 90 10 1521 90 91 1521 90 99	Spermaceti, whether or not refined or coloured; beeswax and other insect waxes, whether or not refined or coloured
57.0680	1521 10 10 1521 10 90	Vegetable waxes (other than triglycerides), whether or not refined or coloured
57.0690	1522 00 10	Degras
57.0700	1522 00 91 1522 00 99	Residues resulting from the treatment of fatty substances or animal or vegetable waxes, other than those falling within codes 1522 00 31 and 1522 00 39
57.0710	1602 20 10	Other prepared or preserved liver of goose or ducks
57.0720	1602 41 90 1602 42 90 1602 49 90 1602 90 31	Other prepared or preserved meat or meat offal of game or rabbit
57.0730	1602 50 90 1602 90 69	Other prepared or preserved meat or meat offal, containing bovine meat or offal
57.0740	1602 90 79 1602 90 99	Other prepared or preserved meat or meat offal
57.0750	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
57.0760	1604	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
57.0770	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
57.0780	1704	Sugar confectionery (including white chocolate), not containing cocoa
57.0790	CHAPTER 18	COCOA AND COCOA PREPARATIONS

(1)	(2)	(3)
57.0800	CHAPTER 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTRYCOOK PRODUCTS
57.0810	CHAPTER 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
57.0820	ex CHAPTER 21	MISCELLANEOUS EDIBLE PREPARATIONS EXCLUDING SUGAR SYRUPS FALLING WITHIN CODES 2106 90 30, 2106 90 51, 2106 90 55 AND 2106 90 59
57.0830	CHAPTER 22	BEVERAGES, SPIRITS AND VINEGAR, EXCLUDING PRODUCTS FALLING WITHIN CODES 2204 10 11 to 2204 30 10, 2206 00 10, 2208 40 10, 2208 40 90, 2208 90 11 AND 2208 90 19
57.0840	2301	Flour, meal and pellets of meats or meat offal, or fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption
57.0850	2302 50 00	Bran, sharps and other residues derived from the sifting, milling or other working of leguminous vegetables
57.0860	2308 90 90 2309 90 91	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included, other than those falling in earlier codes of heading Nos 2308 and 2309
57.0870	2309 90 10	Preparations of a kind used in animal feeding, fish or marine mammal solubles
57.0880	2309 10 90 2309 90 91 2309 90 99	Preparations of a kind used in animal feeding; forage, other than products falling under other codes of this heading
57.0890	2402	Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes
	2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenized' or 'reconstituted' tobacco; tobacco extracts and essences

ANNEX V

List of least-developed developing countries

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