COMMISSION REGULATION (EEC) No 4142/87

of 9 December 1987

determining the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff [1] and in particular Article 11 thereof,

Whereas Council Regulation (EEC) No 950/68 of 28 June 1968, on the Common Customs Tariff [2], as last amended by Regulation (EEC) No 3529/87 [3], established the Common Customs Tariff on the basis of the nomenclature of the Convention of 15 December 1950 concerning the nomenclature to be used for the classification of goods in customs tariffs;

Whereas on the basis of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff [4], as last amended by Regulation (EEC) No 2055/84 [5], Commission Regulation (EEC) No 1535/77 [6], as last amended by the Act of Accession of Spain and Portugal, determined the conditions under which certain goods are eligible on import for a favourable tariff arrangement by reason of their end-use;

Whereas Regulation (EEC) No 2658/87 has repealed and replaced, on the one hand, Regulation (EEC) No 950/68 in adopting the new tariff and statistical nomenclature (combined nomenclature) based on the International Convention on the Harmonized Commodity Description and Coding System and, on the other hand, Regulation (EEC) No 97/69; whereas it is consequently appropriate, for reasons of clarity, to replace Regulation (EEC) No 1535/77 by a new regulation taking over the new nomenclature as well as the new legal base; whereas, for the same reasons, it is appropriate to incorporate in this new text all the amendments made to date;

Whereas certain provisions of Regulation (EEC) No 2658/87 and other Community provisions, such as those which relate to tariff suspensions or quotas, to the common agricultural policy or to the application of international agreements concluded by the European Communities, make the eligibility of goods for a favourable tariff arrangement on import, by reason of their end-use, subject to conditions laid down in Community legislation;

Whereas steps should be taken to avoid that these conditions, which traditionally take the form of administrative formalities and controls, differ between Member States, a situation liable to give rise to disparities in the application of the combined nomenclature and to deflections of trade and economic activity; whereas, in the interests of all concerned and in order to lighten as far as possible the burden falling on national administrations, there should be established a Community control procedure for the end-use in goods;

Whereas, in accordance with customary practice, it is necessary to provide that the goods can be transferred within the Community; whereas it is moreover appropriate that, having regard to the objectives of this Regulation, there should be provision that, when consigned from one Member State to another, the goods should be accompanied, as far as the competent customs office in the Member State of destination where the customs formalities are carried out which enable the transferee to take charge of the goods, by the control copy T 5 — provided for in Commission Regulation (EEC) No 2823/87 of 18 September 1987 on documents to be used for the application of Community measures involving the control of the use and/or destination of goods [7];

Whereas, in view of the tariff benefit attaching to the particular end-use concerned, importers are normally in a position to put the goods into free circulation in full knowledge of the circumstances; whereas the declaration that the goods will be put to the prescribed end-use must, in principle, be of an irreversible nature; whereas, however, where for reasons relating either to the circumstances of the holder of the authorization or to the goods themselves it is impossible for the goods to be put to the prescribed end-use, provision should be made for such goods to be admitted for normal home use or exported outside Community customs territory or destroyed under customs supervision;

Whereas it is necessary to provide that goods for a specified end use be classified under the correct subheading of the combined nomenclature, even if their classification under another subheading would give rise to the same benefit; whereas, in such a case, the provisions of this Regulation should not be applied to such goods;

(1) OJ No L 256, 7. 9. 1987, p. 1.
(2) OJ No L 172, 22. 7. 1968, p. 1.
(3) OJ No L 336, 26. 11. 1987, p. 3.
(4) OJ No L 14, 21. 1. 1969, p. 1.
(5) OJ No L 191, 19. 7. 1984, p. 1.
(6) OJ No L 171, 9. 7. 1977, p. 1.
(7) OJ No L 270, 23. 9. 1987, p. 1.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. This Regulation determines the conditions to be applied to the admission of goods put into free circulation under a favourable tariff arrangement by reason of their end-use.

However, this Regulation does not apply to goods listed in the Annex.

2. All goods for a specified end-use for which the import duties applicable in the end-use regime are not lower than those which would be due if that arrangement did not apply shall be classified in the end-use tariff subheading of the combined nomenclature, without application of the provisions of this Regulation.

Article 2

For the purposes of this Regulation, 'amount of uncollected import duties' shall mean the difference between, on the one hand, the amount of import duties which result from the application of the favourable tariff arrangement referred to in Article 1 and, on the other hand, the amount of import duties which would be due if that arrangement did not apply. The operative date for determining the amount of uncollected import duties shall be the date of acceptance by the competent authorities of the entry for release of the goods into free circulation.

For the purposes of this Article, 'import duties' shall include customs duties and charges having equivalent effect, agricultural levies and other import charges provided for under the common agricultural policy or under the specific arrangements applicable, in pursuance of Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products.

Article 3

1. The benefit of the tariff arrangement referred to in Article 1 shall be conditional upon the granting by the competent authorities of the Member State in which the goods are declared for entry into free circulation, of a written authorization to the person importing those goods into free circulation or having them so imported.

2. Without prejudice to the provisions of the following Articles, the granting of the authorization provided for in paragraph 1 shall impose an obligation to:

(a) put the goods to the prescribed end-use;

(b) pay the amount of uncollected import duties if the goods are not put to the prescribed end-use;

(c) keep records such as to enable the competent authorities to carry out any checks which they consider necessary to ensure that the goods are put to the prescribed end-use, and to preserve such records for such period as is required under the relevant provisions in force;

(d) permit inspection of the records provided for in subparagraph (c); and

(e) submit to any other measure of control which the competent authorities may deem appropriate to check the actual use of the goods and provide any information required for that purpose.

3. The competent authorities may withhold the authorization from persons unable to offer the safeguards considered necessary.

4. The granting of the authorization may be subject to the provision of security fixed by the competent authorities.

Article 4

1. The competent authorities may, if they consider it necessary, limit the period of validity of any authorization granted in accordance with Article 3.

2. The authorization granted in accordance with Article 3 may be revoked by the competent authorities if the holder of the authorization no longer fulfils one or more of the obligations or conditions provided for in this Regulation, or if he can no longer offer the safeguards considered necessary by the competent authorities.

3. In cases where the authorization is revoked by the competent authorities, the holder shall immediately pay the amount of uncollected import duties for those goods which have not yet been put to the prescribed end-use.

Article 5

The goods must have been put to the prescribed end-use within one year from the date of acceptance by the competent authorities of the entry for their release into free circulation. The competent authorities may however, extend the period if the goods have not been put to the end-use on account either of inevitable accident or of *force majeure* or for reasons inherent in the processing of the goods.

Article 6

1. If, without prejudice to the provisions of Articles 7 and 11, the goods have not been put to the prescribed end-use on expiry of the period referred to in Article 5, the amount of uncollected import duties shall be paid, without prejudice to any default interest chargeable, to the competent authorities of the Member State in which the goods were declared for entry into free circulation or, where Article 9 applies, were last placed under customs control.

2. Waste and scrap which result necessarily from the normal working or processing of the goods, together with losses due to natural causes, shall be regarded as goods having been put to the end-use unless Community legislation provides otherwise.

3. In cases of necessity, duly justified by the holder of the authorization, the competent authorities may authorize the common storage of goods as referred to in the first paragraph of Article 1 with goods of the same kind and quality and having the same technical and physical characteristics. Where goods are stored in accordance with the preceding subparagraph, this Regulation shall apply to a quantity of goods equivalent to that imported under this Regulation.

Article 7

The goods referred to in the first paragraph of Article 1 may be transferred within the Community. The transferee must hold an authorization granted in accordance with Article 3.

Notwithstanding the provisions of Article 5, all the goods must have been put to the prescribed end-use within one year from the date of transfer. This period may, however, be extended as provided for in Article 5.

Article 8

All transfers within a Member State shall be notified to the competent authorities. The form of the notification, the period of time in which it must be made and any other requirements shall be determined by the competent authorities. The notification shall state clearly the date of the transfer of the goods.

With effect from this date the transferee shall assume the obligations arising under this Regulation in respect of the transferred goods.

Article 9

1. Where goods as referred to in the first paragraph of Article 1 are consigned from one Member State to another the competent office in the Member State of departure shall issue a control copy T 5, in accordance with the procedure laid down in Regulation (EEC) No 2823/87.

2. One of the following statements shall be inserted in capital letters in the box reserved for the description of the goods on the customs document relating to the consignment of the goods:

— DESTINO ESPECIAL,

— SÆRLIGT ANVENDELSESFORMÅL,

— BESONDERE VERWENDUNG,

— ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ,

— END USE,

— DESTINATION PARTICULIÈRE,

— DESTINAZIONE PARTICOLARE,

— BIJZONDERE BESTEMMING,

— DESTINO ESPECIAL.

3. The control copy T 5 shall accompany the goods as far as the competent office where the customs formalities are carried out which enable the transferee to take charge of the goods.

This control copy shall include:

— in boxes 31 and 33, respectively, the description of the goods as at the time of consignment and the appropriate combined nomenclature heading or subheading,

— in box 104, one of the following statements in capital letters:

  — DESTINO ESPECIAL: REGLAMENTO (CEE) N° 4142/87

  — SÆRLIGT ANVENDELSESFORMÅL: FORORDNING (EØF) Nr. 4142/87

  — BESONDERE VERWENDUNG: VERORDNUNG (EWG) Nr. 4142/87

  — ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) άριθ. 4142/87

  — END USE: REGULATION (EEC) No 4142/87

  — DESTINATION PARTICULIÈRE: RÈGLEMENT (CEE) N° 4142/87

  — DESTINAZIONE PARTICOLARE: REGOLAMENTO (CEE) n. 4142/87

  — BIJZONDERE BESTEMMING: VERORDENING (EEG) Nr. 4142/87

  — DESTINO ESPECIAL: REGULAMENTO (CEE) N° 4142/87

  — in box 106;

  (a) in cases where the goods have undergone any manufacturing or processing operations after being admitted to free circulation, the description

and heading or subheading in the combined nomenclature applicable to them at the time of their admission to free circulation;

(b) the registered number and date of the declaration for entry into free circulation and the name and address of the customs office where the declaration was made.

4. The provisions of this Article shall apply equally to goods referred to in the first paragraph of Article 1 which in the course of transport between two points within the Community cross the territory of Austria or Switzerland and are re-consigned from one of those territories.

Notwithstanding the provisions of Article 11 (3) of Regulation (EEC) No 2823/77 the original of the control copy T 5 shall accompany the goods to the customs office referred to in the first subparagraph of paragraph 3.

The office of departure shall specify the period within which the goods must be re-entered at the customs office referred to in the first subparagraph of paragraph 3.

5. Without prejudice to the application of the transit provisions, and in particular Council Regulation (EEC) No 222/77 the obligations of the transferor deriving from this Regulation shall pass to the transferee on the date on which the goods are placed at the disposal of the latter by the competent customs office.

6. The control copy T 5 shall be sent without delay to the office of departure after having been endorsed under 'Remarks' in the box entitled 'Control as to use and/or destination' by the customs office referred to in the first subparagraph of paragraph 3 with one of the following statements:

— MERCANCÍAS PUESTAS A DISPOSICIÓN DEL CESIONARIO EL ..... (1)

— VARERNE STILLET TIL RÅDIGHED FOR MODTAGEREN DEN ..... (1)

— WAREN DEM ÜBERNEHMER ZUR VERFÜGUNG GESTELLT AM ..... (1)

— ΕΜΠΟΡΕΥΜΑΤΑ ΤΕΘΕΝΤΑ ΣΤΗ ΔΙΑΘΕΣΗ ΕΚΕΙΝΟΥ ΠΡΟΣ ΤΟΝ ΟΠΟΙΟ ΕΚΧΩΡΗΘΗΚΑΝ ΤΗΝ ..... (1)

— GOODS TRANSFERRED TO THE TRANSFEREE ON ..... (1)

— MARCHANDISES MISES À LA DISPOSITION DU CESSIONNAIRE LE ..... (1)

— MERCI MESSE A DISPOSIZIONE DEL CESSIONARIO IL ..... (1)

— GOEDEREN TER BESCHIKKING GESTELD VAN DEGENE DIE OVERNEEMT OP ..... (1)

— MERCADORIAS POSTAS À DISPOSIÇÃO DO CESSIONÁRIO EM ..... (1)

(1) Date referred to in paragraph 5 of this Article.

Article 10

The competent authorities shall not approve the use of the goods, otherwise than as provided for by the favourable tariff arrangement referred to in Article 1, unless the holder of the authorization can prove to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

The approval referred to in the preceding paragraph shall be conditional on the holder of the authorization paying the amount of the uncollected import duties, without prejudice to any default interest chargeable.

Article 11

1. The competent authorities shall not approve the export of the goods outside the customs territory of the Community or the destruction of the goods under customs supervision unless the holder of the authorization can prove to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

In neither case shall the amount of uncollected import duties be payable.

2. Where the goods are destroyed, any resulting products which are not exported outside the customs territory of the Community, shall be charged with import duty at the rates applicable on the date when the goods were destroyed.

Article 12

For the purposes of this Regulation, the territory of the Benelux Economic Union shall be considered to be a single Member State.

Article 13

Regulation (EEC) No 1535/77 is hereby repealed.

Article 14

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation.

The Commission shall forthwith communicate this information to the other Member States.

Article 15

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, 9 December 1987.

For the Commission
COCKFIELD
Vice-President

ANNEX

CN code	Description
0101	Live horses, asses, mules and hinnies:
	– Horses:
0101 11 00	– – Pure-bred breeding animals
0101 19	– – Other:
0101 19 10	– – – For slaughter
0102	Live bovine animals:
0102 10 00	– Pure-bred breeding animals
0102 90	– Other:
	– – Domestic species:
ex 0102 90 10 ex 0102 90 35 ex 0102 90 37	– Young male animals, intended for fattening, of a live weight of 300 kg or less
ex 0102 90 31 to ex 0102 90 37	– Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg, in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals
0103	Live swine:
0103 10 00	– Pure-bred breeding animals
0104	Live sheep and goats:
0104 10	– Sheep:
0104 10 10	– – Pure-bred breeding animals
0104 20	– Goats:
0104 20 10	– – Pure-bred breeding animals
0201	Meat of bovine animals, fresh or chilled:
ex 0201	'High-quality' meat imported within the limits of a global annual Community tariff quota
ex 0201 10 90 ex 0201 20 11	Carcases of a weight of not less than 180 kg but not more than 270 kg and half-carcases or 'compensated' quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour
ex 0201 20 31 ex 0201 20 39	Separated forequarters of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour
ex 0201 20 51 ex 0201 20 59	Separated hindquarters of a weight not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour
0202	Meat of bovine animals, frozen:
ex 0202	'High-quality' meats imported within the limits of a global annual Community tariff quota
ex 0202 20 30 ex 0202 30 10 ex 0202 30 50 ex 0202 30 90	Meat intended for processing subject to Article 14 of Council Regulation (EEC) No 805/68 [1]
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:
	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:
0402 29	– – Other:
	– – – Of a fat content, by weight, not exceeding 27 %:

CN code	Description
0402 29 11	– – – – Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g of a fat content, by weight, exceeding 10 %
0406	Cheese and curd:
0406 20	– Grated or powdered cheese, of all kinds:
0406 20 10	– – Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs
0406 30	– Processed cheese, not grated or powdered:
0406 30 10	– – In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a fat content by weight in the dry matter, not exceeding 56 %
0406 40 00	– Blue-veined cheese
0406 90	– Other cheese:
0406 90 11	– – For processing (2)
	– – Other:
0406 90 13	– – – Emmental
0406 90 15	– – – Gruyère, Sbrinz
0406 90 17	– – – Bergkäse, Appenzell, Vacherin fribourgeois, Vacherin Mont d'Or and Tête de Moine
0406 90 19	– – – Glarus herb cheese (known als Schabziger) made from skimmed milk and mixed with finely ground herbs
0406 90 21	– – – Cheddar
0406 90 23	– – – Edam
0406 90 25	– – – Tilsit
0406 90 27	– – – Butterkäse
0406 90 29	– – – Kashkaval
	– – – Feta:
0406 90 31	– – – – Of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles
0406 90 33	– – – – Other
0406 90 35	– – – Kefalotyri
0406 90 37	– – – Finlandia
0406 90 39	– – – Jarlsberg
	– – – Other:
0406 90 50	– – – – Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:
	– Of poultry:
	– – For hatching:
0407 00 11	– – – of turkeys or geese
0407 00 19	– – – others
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:
	– Egg yolks:
0408 11	– – Dried:
0408 11 90	– – – Other
0408 19	– – Other:
0408 19 90	– – – Other
	– Other:

CN code	Description
0408 91	– – Dried:
0408 91 90	– – – Other
0408 99	– – Other:
0408 99 90	– – – Other
0701	Potatoes, fresh or chilled:
0701 10 00	– Seed
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 90	– Other vegetables; mixtures of vegetables:
	– – Sweet corn (*Zea mays var. saccharata):*
0712 90 11	– – – Hybrids for sowing
0806	Grapes, fresh or dried:
0806 10	– Fresh:
	– – Table grapes:
	– – – From 1 November to 14 July:
0806 10 11	– – – – Of the variety Emperor *(Vitis vinifera cv.),* from 1 December to 31 January
1001	Wheat and meslin:
1001 90	– Other:
1001 90 10	– – Spelt for sowing
1005	Maize (corn):
1005 10	– Seed:
	– – Hybrid:
1005 10 11	– – – Double hybrids and top cross hybrids
1005 10 13	– – – Three-cross hybrids
1005 10 15	– – – Simple hybrids
1005 10 19	– – – Other
1006	Rice:
1006 10	– Rice in the husk (paddy or rough):
1006 10 10	– – For sowing
1007 00	Grain sorghum:
1007 00 10	– Hybrids for sowing
1106	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:
1106 20	– Flour and meal of sago, roots or tubers of heading No 0714:
1106 20 10	– – Denatured
1201 00	Soya beans, whether or not broken:
1201 00 10	– For sowing
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:
1202 10	– In shell:
1202 10 10	– – For sowing
1204 00	Linseed, whether or not broken:
1204 00 10	– For sowing

CN code	Description
1205 00	Rape or colza seeds, whether or not broken:
1205 00 10	– For sowing
1206 00	Sunflower seeds, whether or not broken:
1206 00 10	– For sowing
1207	Other oil seeds and oleaginous fruits, whether or not broken:
1207 10	– Palm nuts and kernels:
1207 10 10	– – For sowing
1207 20	– Cotton seeds:
1207 20 10	– – For sowing
1207 30	– Castor oil seeds:
1207 30 10	– – For sowing
1207 40	– Sesamum seeds:
1207 40 10	– – For sowing
1207 50	– Mustard seeds:
1207 50 10	– – For sowing
1207 60	– Safflower seeds:
1207 60 10	– – For sowing
	– Other:
1207 91	– – Poppy seeds:
1207 91 10	– – – For sowing
1207 92	– – Shea nuts (karite nuts):
1207 92 10	– – For sowing
1207 99	– – Other:
1207 99 10	– – – For sowing
1701	Cane or beet sugar and chemically pure sucrose; in solid form:
	– Raw sugar not containing added flavouring or colouring matter:
1701 11	– – Cane sugar:
1701 11 10	– – – For refining
1701 12	– – Beet sugar:
1701 12 10	– – – For refining
2106	Food preparations not elsewhere specified or included:
2106 90	– Other:
2106 90 10	– – Cheese fondues
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
2204 21	– – In containers holding 2 litres or less:
	– – – Other:
	– – – – Of a actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:
2204 21 41	– – – – – Port, Madeira, Sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:
2204 21 51	– – – – – Port, Madeira, Sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel
2204 29	– – Other:
	– – – Other:
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:

CN code	Description
2204 29 41	– – – – – Port, Madeira, Sherry and Setubal muscatel
2204 29 45	– – – – – Tokay (Aszu and Szamorodni)
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:
2204 29 51	– – – – – Port, Madeira, Sherry and Setubal muscatel
2204 29 55	– – – – – Tokay (Aszu and Szamorodni)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:
2208 30	– Whiskies:
	– – Bourbon whiskey, in containers holding:
2208 30 11	– – – 2 litres or less
2208 30 19	– – – more than 2 litres
2208 90	– Other:
	– – Vodka of an alcoholic strength by volume of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding:
	– – – 2 litres or less:
2208 90 31	– – – – Vodka
	– – Other spirituous beverages in containers holding:
	– – – 2 litres or less:
	– – – – Spirits:
2208 90 53	– – – – – Other
2401	Unmanufactured tobacco; tobacco refuse:
2401 10	– Tobacco, not stemmed/stripped:
	– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:
2401 10 10	– – – Flue-cured Virginia type
2401 10 20	– – – Light air-cured Burley type (including Burley hybrids)
2401 10 30	– – – Light air-cured Maryland type
	– – – Fire-cured tobacco:
2401 10 41	– – – – Kentucky type
2401 10 49	– – – – Other
2401 20	– Tobacco, partly or wholly stemmed/stripped:
	– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:
2401 20 10	– – – Flue-cured Virginia type
2401 20 20	– – – Light air-cured Burley type (including Burley hybrids)
2401 20 30	– – – Light air-cured Maryland type
	– – – Fire-cured tobacco:
2401 20 41	– – – – Kentucky type
2401 20 49	– – – – Other
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water:
	– Common salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution:
	– – Other:
ex 2501 00 51	– – – Denatured

CN code	Description
ex Chapter 27: Miscellaneous	**Certain cases referred to in Additional Notes 4 (n) and 5**
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituent exceeds that of the non-aromatic constituents:
2707 10	– Benzole:
2707 10 90	– – For other purposes
2707 20	– Toluole:
2707 20 90	– – For other purposes
2707 30	– Xylole:
2707 30 90	– – For other purposes
2707 50	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method:
	– – For other purposes:
2707 50 91	– – – Solvent-naphtha
2707 50 99	– – – Other
	– Other:
2707 99	– – Other:
	– – – Other:
2707 99 91	– – – – For the manufacture of the products of heading No 2803
2710 00	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:
	– Light oils:
2710 00 11	– – For undergoing a specific process
2710 00 15	– – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 11
	– Medium oils:
2710 00 41	– – For undergoing a specific process
2710 00 45	– – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 41
	– Heavy oils:
	– – Gas oils:
2710 00 61	– – – For undergoing a specific process
2710 00 65	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 61
	– – Fuel oils:
2710 00 71	– – – For undergoing a specific process
2710 00 75	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 71
	– – Lubricating oils; other oils:
2710 00 91	– – – For undergoing a specific process
2710 00 93	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 91
2710 00 95	– – – To be mixed in accordance with the terms of additional note 6 to this chapter
2711	Petroleum gases and other gaseous hydrocarbons:
	– Liquefied:
2711 12	– – Propane:
	– – – Propane of a purity not less than 99 %:

CN code	Description
2711 12 19	– – – – For other purposes
	– – – Other:
2711 12 91	– – – – For undergoing a specific process
2711 12 93	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91
2711 13	– – Butanes:
2711 13 10	– – – For undergoing a specific process
2711 13 30	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:
2712 90	– Other:
	– – Other:
	– – – Crude:
2712 90 31	– – – – For undergoing a specific process
2712 90 33	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 90	– Other residues of petroleum oils or of oils obtained from bituminous minerals:
2713 90 10	– – For the manufacture of the products of heading No 2803
Chapter 29	**Organic chemicals**
2901	Acyclic hydrocarbons:
2901 10	– Saturated:
2901 10 90	– – For other purposes
2902	Cyclic hydrocarbons:
2902 20	– Benzene:
2902 20 90	– – For other purposes
2902 30	– Toluene:
2902 30 90	– – For other purposes
2902 44	– – Mixed xylene isomers
2902 44 90	– – For other purposes
3102	Mineral or chemical fertilizers, nitrogenous:
3102 50	– Sodium nitrate:
3102 50 10	– – Natural sodium nitrate
3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:
3105 90	– Other:
3105 90 10	– – Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry anhydrous product
3502	Albumins, albuminates and other albumin derivatives:
3502 10	– Egg albumin:

CN code	Description
ex 3502 10 10	– – To be rendered unfit for human consumption
3502 90	– Other:
	– – Albumins other than egg albumin:
ex 3502 90 10	– – – To be rendered unfit for human consumption
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter:
ex 5911 20 00	– Bolting cloth, whether or not made up
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:
8407 10	– Aircraft engines:
8407 10 90	– – Others (3)
8409	Parts suitable for use solely or principally with the engines of heading Nos 8407 or 8408:
8409 10	– For aircraft engines:
8409 10 90	– – Other (3)
8411	Turbo-jets, turbo-propellers and other gas turbines:
	– Turbo-jets:
8411 11	– – Of a thrust not exceeding 25 kN:
8411 11 90	– – – Other (3)
8411 12	– – Of a thrust exceeding 25 kN:
8411 12 90	– – – Other (3)
	– Turbo-propellers:
8411 21	– – Of a power not exceeding 1 100 kW:
8411 21 90	– – – Other (3)
8411 22	– – Of a power exceeding 1 100 kW:
8411 22 90	– – – Other (3)
	– Parts:
8411 91	– – Of turbo-jets or turbo-propellers:
8411 91 90	– – – Other (3)
8412	Other engines and motors:
8412 10	– Reaction engines other than turbo-jets:
8412 10 90	– – Other (3)
8412 90	– Parts:
	– – Other:
8412 90 30	– – – Of reaction engines other than turbo-jets (3)
8803	Parts of goods of heading Nos 8801 or 8802:
8803 10	– Propellers and rotors and parts thereof:
8803 10 90	– – Other (3)
8803 20	– Under-carriages and parts thereof:
8803 20 90	– – Other (3)
8803 30	– Other parts of aeroplanes or helicopters:
8803 30 90	– – Other (3)
8803 90	– Other:
	– – Other
8803 90 99	– – – Other (3)
Miscellaneous	Goods referred to in Section II B of the 'Preliminary Provisions' of the combined nomenclature other than civil aircraft and ground flight simulators

CN code	Description
Miscellaneous	Goods intended for use in the construction, maintenance and repair of aircraft, covered by autonomous Community tariff suspensions
Miscellaneous	Goods intended for incorporation in the ships, boats or other vessels falling within subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 11, 8902 00 19, 8903 91 10, 8903 92 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 90 10, 8906 00 10, 8906 00 91 of the combined nomenclature for the purposes of their construction, repair, maintenance or conversion and for products intended for fitting to or equipping such ships, boats or other vessels (Section II A of the Preliminary Provisions and subheadings 8408 10 10 to 8408 10 90 of the combined nomenclature).

(1) OJ No L 148, 28. 6. 1968, p. 24.
(2) The inclusion in this annex of this subheading is to be understood to refer to the obligation to present a certificate within the context of annual Community tariff quotas. The provisions of this Regulation shall apply to cheeses intended for processing provided that no other Community provision provides otherwise.
(3) This includes only articles imported and intended to be fitted in aircraft imported duty free or built within the Community.