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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 4161/87

of 22 December 1987

laying down, consequent on the entry into force of the combined nomenclature, the basic duties to be adopted within the Community as constituted on 31 December 1985 for the purpose of calculating the successive reductions provided for in the Act of Accession of Spain and Portugal

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal and in particular Articles 32, 33, 191 and 192 thereof,

Having regard to the proposal from the Commission,

Whereas Regulation (EEC) No 2658/87 of the Council of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (1) has established as from 1 January 1988 a new nomenclature of goods meeting at one and the same time the requirements of both of the Common Customs Tariff and of the external trade statistics of the Community (combined nomenclature) and has laid down the autonomous and conventional rates of duty of the Common Customs Tariff, applicable at the same date;

Whereas these rates are often different to those of the previous Common Customs Tariff;

Whereas, in order to maintain the Community preference for all the products imported from Spain and Portugal, when the customs duties applicable to them on the basis of the Act of Accession in the Community as constituted on 31 December 1985 are calculated, account should be taken of the principle that none of the duties resulting from the new nomenclature should be higher than those which would have been applicable on 1 January 1988 if there had been no change in the nomenclature; whereas new basic duties which take account of this principle should therefore be fixed;

Whereas following the accession of Spain and Portugal to the Community, negotiations took place between the Community and the United States pursuant to Article XXIV (6) of the General Agreement on Tariffs and Trade;

Whereas these negotiations resulted in an Agreement whereby the Community undertook, *inter alia,* to reduce certain customs duties on a unilateral basis during the period 1987 to 1990; whereas Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff (2) was amended accordingly by Regulation (EEC) No 750/87 (3);

Whereas following a proposal from the Commission the Council determined in Regulation (EEC) No 443/86 (4) the basic duties to be adopted by the Community as constituted on 31 December 1985 for the purpose of calculating the successive reductions provided for in the Act of Accession,

(1) OJ No L 256, 7. 9. 1987, p. 1.

(2) OJ No L 172, 22. 7. 1968, p. 1.

(3) OJ No L 76, 18. 3. 1987, p. 1.

(4) OJ No L 50, 28. 2. 1986, p. 9.

HAS ADOPTED THIS REGULATION :

Article 1

The basic duties which shall be successively reduced by the Community as constituted on 31 December 1985 as provided for in Articles 31, 75 (1), 173 (1) and (2), 190, 243 (1), 268 (2) (a) and 360 (1) (a) (2) and (3) of the Act of Accession of Spain and Portugal shall be as set out in the Annex.

Article 2

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

It shall apply from 1 January 1988.

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

Done at Brussels, 22 December 1987.

For the Council
The President
N. WILHJELM

ANNEX

BASIC DUTIES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0101	**Live horses, asses, mules and hinnies :**		
	– Horses :		
0101 11 00	– – **Pure-bred breeding animals** (1)	Free	—
0101 19	– – **Other :**		
0101 19 10	– – – For slaughter (1)	4	4
0101 19 90	– – – Other	18	18
0101 20	**– Asses, mules and hinnies :**		
0101 20 10	– – Asses	12	12
0101 20 90	– – Mules and hinnies	17	17
0102	**Live bovine animals :**		
0102 10 00	– **Pure-bred breeding animals** (1)	Free	Free
0102 90	– **Other :**		
	– – Domestic species :		
0102 90 10	– – – Of a weight not exceeding 220 kg	16 + AGR (2)	16 + AGR (2)
	– – – Of a weight exceeding 220 kg :		
0102 90 31	– – – – Heifers (female bovines that have never calved)	16 + AGR (2)	16 + AGR (2)
0102 90 33	– – – – Cows	16 + AGR (2)	16 + AGR (2)
0102 90 35	– – – – Bulls	16 + AGR (2)	16 + AGR (2)
0102 90 37	– – – – Steers (bullocks)	16 + AGR (2)	16 + AGR (2)
0102 90 90	– – Other	Free	Free
0103	**Live swine :**		
0103 10 00	– **Pure-bred breeding animals** (1)	Free	Free
	– **Other :**		
0103 91	– – **Weighing less than 50 kg :**		
0103 91 10	– – – Domestic species	(AGR)	(AGR)
0103 91 90	– – – Other	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.
(2) In certain conditions, a levy is applicable in addition to the customs duty.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0103 92	– – **Weighing 50 kg or more :**		
	– – – Domestic species :		
0103 92 11	– – – – Sows having farrowed at least once, of a weight of not less than 160 kg	(AGR)	(AGR)
0103 92 19	– – – – Other	(AGR)	(AGR)
0103 92 90	– – – Other	Free	Free
0104	**Live sheep and goats :**		
0104 10	– **Sheep :**		
0104 10 10	– – Pure-bred breeding animals (1)	Free	Free
0104 10 90	– – Other	(AGR)	(AGR)
0104 20	– **Goats :**		
0104 20 10	– – Pure-bred breeding animals (1)	5	5
0104 20 90	– – Other	(AGR)	(AGR)
0105	**Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls :**		
	– **Weighing not more than 185 g :**		
0105 11 00	– – **Fowls of the species Gallus domesticus**	(AGR)	(AGR)
0105 19	– – **Other :**		
0105 19 10	– – – Geese and turkeys	(AGR)	(AGR)
0105 19 90	– – – Ducks and guinea fowls	(AGR)	(AGR)
	– **Other :**		
0105 91 00	– – **Fowls of the species Gallus domesticus**	(AGR)	(AGR)
0105 99	– – **Other :**		
0105 99 10	– – – Ducks	(AGR)	(AGR)
0105 99 20	– – – Geese	(AGR)	(AGR)
0105 99 30	– – – Turkeys	(AGR)	(AGR)
0105 99 50	– – – Guinea fowls	(AGR)	(AGR)
0106 00	**Other live animals :**		
0106 00 10	– Domestic rabbits	6	6
0106 00 20	– Pigeons	10	10
	– Other :		
0106 00 91	– – Primarily for human consumption	Free	Free
0106 00 99	– – Other	Free	Free

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

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0201	**Meat of bovine animals, fresh or chilled :**		
0201 10	**– Carcases and half-carcases :**		
0201 10 10	– – Of a unit weight not exceeding 136 kg for carcases or of a unit weight not exceeding 68 kg for half-carcases	20 + AGR (1)	20 + AGR (1)
0201 10 90	– – Of a unit weight exceeding 136 kg for carcases or of a unit weight exceeding 68 kg for half-carcases	20 + AGR (1)	20 + AGR (1)
0201 20	**– Other cuts with bone in :**		
	– – 'Compensated' quarters :		
0201 20 11	– – – Of a unit weight not exceeding 136 kg	20 + AGR (1)	20 + AGR (1)
0201 20 19	– – – Of a unit weight exceeding 136 kg	20 + AGR (1)	20 + AGR (1)
	– – Unseparated or separated forequarters :		
0201 20 31	– – – Of a unit weight not exceeding 60 kg for unseparated forequarters or of a unit weight not exceeding 30 kg for separated forequarters	20 + AGR (1)	20 + AGR (1)
0201 20 39	– – – Of a unit weight exceeding 60 kg for unseparated forequarters or of a unit weight exceeding 30 kg for separated forequarters	20 + AGR (1)	20 + AGR (1)
	– – Unseparated or separated hindquarters :		
0201 20 51	– – – Of a unit weight not exceeding 75 kg for unseparated hindquarters or of a unit weight not exceeding 40 kg for separated hindquarters	20 + AGR (1)	20 + AGR (1)
0201 20 59	– – – Of a unit weight exceeding 75 kg for unseparated hindquarters or of a unit weight exceeding 40 kg for separated hindquarters	20 + AGR (1)	20 + AGR (1)
0201 20 90	– – Other	20 + AGR (1)	20 + AGR (1)
0201 30 00	**– Boneless**	20 + AGR (1)	20 + AGR (1)
0202	**Meat of bovine animals, frozen :**		
0202 10 00	**– Carcases and half-carcases**	20 + AGR (1)	20 + AGR (1)
0202 20	**– Other cuts with bone in :**		
0202 20 10	– – 'Compensated' quarters	20 + AGR (1)	20 + AGR (1)

(1) In certain conditions, a levy is applicable in addition to the customs duty.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0202 20 30	– – Unseparated or separated forequarters	20 + AGR (1)	20 + AGR (1)
0202 20 50	– – Unseparated or separated hindquarters	20 + AGR (1)	20 + AGR (1)
0202 20 90	– – Other	20 + AGR (1)	20 + AGR (1)
0202 30	– **Boneless :**		
0202 30 10	– – Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	20 + AGR (1)	20 + AGR (1)
0202 30 50	– – Crop, chuck and blade and brisket cuts (2)	20 + AGR (1)	20 + AGR (1)
0202 30 90	– – Other	20 + AGR (1)	20 + AGR (1)
0203	**Meat of swine, fresh, chilled or frozen :**		
	– **Fresh or chilled :**		
0203 11	– – **Carcases and half-carcases :**		
0203 11 10	– – – Of domestic swine	(AGR)	(AGR)
0203 11 90	– – – Other	3	3
0203 12	– – **Hams, shoulders and cuts thereof, with bone in :**		
	– – – Of domestic swine :		
0203 12 11	– – – – Hams and cuts thereof	(AGR)	(AGR)
0203 12 19	– – – – Shoulders and cuts thereof	(AGR)	(AGR)
0203 12 90	– – – Other	3	3
0203 19	– – **Other :**		
	– – – Of domestic swine :		
0203 19 11	– – – – Fore-ends and cuts thereof	(AGR)	(AGR)
0203 19 13	– – – – Loins and cuts thereof, with bone in	(AGR)	(AGR)
0203 19 15	– – – – Bellies (streaky) and cuts thereof	(AGR)	(AGR)
	– – – – Other :		
0203 19 55	– – – – – Boneless	(AGR)	(AGR)
0203 19 59	– – – – – Other	(AGR)	(AGR)
0203 19 90	– – – Other	3	3
	– **Frozen :**		
0203 21	– – **Carcases and half-carcases :**		
0203 21 10	– – – Of domestic swine	(AGR)	(AGR)
0203 21 90	– – – Other	3	3

(1) In certain conditions, a levy is applicable in addition to the customs duty.

(2) Entry under this subheading is subject to the production of a certificate issued in accordance with the conditions laid down by relevant Community provisions.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0203 22	**– – Hams, shoulders and cuts thereof, with bone in :**		
	– – – Of domestic swine :		
0203 22 11	– – – – Hams and cuts thereof	(AGR)	(AGR)
0203 22 19	– – – – Shoulders and cuts thereof	(AGR)	(AGR)
0203 22 90	– – – Other	3	3
0203 29	**– – Other :**		
	– – – Of domestic swine :		
0203 29 11	– – – – Fore-ends and cuts thereof	(AGR)	(AGR)
0203 29 13	– – – – Loins and cuts thereof, with bone in	(AGR)	(AGR)
0203 29 15	– – – – Bellies (streaky) and cuts thereof	(AGR)	(AGR)
	– – – – Other :		
0203 29 55	– – – – – Boneless	(AGR)	(AGR)
0203 29 59	– – – – – Other	(AGR)	(AGR)
0203 29 90	– – – Other	3	3
0204	**Meat of sheep or goats, fresh, chilled or frozen :**		
0204 10 00	**– Carcases and half-carcases of lamb, fresh or chilled**	(AGR)	(AGR)
	– Other meat of sheep, fresh or chilled :		
0204 21 00	**– – Carcases and half-carcases**	(AGR)	(AGR)
0204 22	**– – Other cuts with bone in :**		
0204 22 10	– – – Short forequarters	(AGR)	(AGR)
0204 22 30	– – – Chines and/or best ends	(AGR)	(AGR)
0204 22 50	– – – Legs	(AGR)	(AGR)
0204 22 90	– – – Other	(AGR)	(AGR)
0204 23 00	**– – Boneless**	(AGR)	(AGR)
0204 30 00	**– Carcases and half-carcases of lamb, frozen**	(AGR)	(AGR)
	– Other meat of sheep, frozen :		
0204 41 00	**– – Carcases and half-carcases**	(AGR)	(AGR)
0204 42	**– – Other cuts with bone in :**		
0204 42 10	– – – Short forequarters	(AGR)	(AGR)
0204 42 30	– – – Chines and/or best ends	(AGR)	(AGR)
0204 42 50	– – – Legs	(AGR)	(AGR)
0204 42 90	– – – Other	(AGR)	(AGR)
0204 43 00	**– – Boneless**	(AGR)	(AGR)
0204 50	**– Meat of goats :**		
	– – Fresh or chilled :		
0204 50 11	– – – Carcases and half-carcases	(AGR)	(AGR)
0204 50 13	– – – Short forequarters	(AGR)	(AGR)
0204 50 15	– – – Chines and/or best ends	(AGR)	(AGR)
0204 50 19	– – – Legs	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
0204 50 31	– – – – Cuts with bone in	(AGR)	(AGR)
0204 50 39	– – – – Boneless cuts	(AGR)	(AGR)
	– – Frozen :		
0204 50 51	– – – Carcases and half-carcases	(AGR)	(AGR)
0204 50 53	– – – Short forequarters	(AGR)	(AGR)
0204 50 55	– – – Chines and/or best ends	(AGR)	(AGR)
0204 50 59	– – – Legs	(AGR)	(AGR)
	– – – Other :		
0204 50 71	– – – – Cuts with bone in	(AGR)	(AGR)
0204 50 79	– – – – Boneless cuts	(AGR)	(AGR)
0205 00 00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen**	8	8
0206	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen :**		
0206 10	**– Of bovine animals, fresh or chilled :**		
0206 10 10	– – For the manufacture of pharmaceutical products (1)	Free	Free
	– – Other :		
0206 10 91	– – – Livers	7	7
0206 10 95	– – – Thick skirt and thin skirt	20 + AGR (2)	20 + AGR (2)
0206 10 99	– – – Other	4	4
	– Of bovine animals, frozen :		
0206 21 00	– – **Tongues**	4	4
0206 22	– – **Livers :**		
0206 22 10	– – – For the manufacture of pharmaceutical products (1)	Free	Free
0206 22 90	– – – Other	7	7
0206 29	– – **Other :**		
0206 29 10	– – – For the manufacture of pharmaceutical products (1)	Free	Free
	– – – Other :		
0206 29 91	– – – – Thick skirt and thin skirt	20 + AGR (2)	20 + AGR (2)
0206 29 99	– – – – Other	4	4
0206 30	**– Of swine, fresh or chilled :**		
0206 30 10	– – For the manufacture of pharmaceutical products (1)	Free	Free
	– – Other :		
	– – – Of domestic swine :		
0206 30 21	– – – – Livers	(AGR)	(AGR)
0206 30 31	– – – – Other	(AGR)	(AGR)

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.
(2) In certain conditions, a levy is applicable in addition to the customs duty.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0206 30 90	– – – Other	3	3
	– Of swine, frozen :		
0206 41	– – **Livers :**		
0206 41 10	– – – For the manufacture of pharmaceutical products (1)	Free	Free
	– – – Other :		
0206 41 91	– – – – Of domestic swine	(AGR)	(AGR)
0206 41 99	– – – – Other	3	3
0206 49	– – **Other :**		
0206 49 10	– – – For the manufacture of pharmaceutical products (1)	Free	Free
	– – – Other :		
0206 49 91	– – – – Of domestic swine	(AGR)	(AGR)
0206 49 99	– – – – Other	3	3
0206 80	**– Other, fresh or chilled :**		
0206 80 10	– – For the manufacture of pharmaceutical products (1)	Free	Free
	– – Other :		
0206 80 91	– – – Of horses, asses, mules and hinnies	10	10
0206 80 99	– – – Of sheep and goats	3	3
0206 90	**– Other, frozen :**		
0206 90 10	– – For the manufacture of pharmaceutical products (1)	Free	Free
	– – Other :		
0206 90 91	– – – Of horses, asses, mules and hinnies	10	10
0206 90 99	– – – Of sheep and goats	3	3
0207	**Meat and edible offal, of the poultry of heading No 0105, fresh, chilled or frozen :**		
0207 10	**– Poultry not cut in pieces, fresh or chilled :**		
	– – Fowls of the species Gallus domesticus :		
0207 10 11	– – – Plucked and gutted, with heads and feet, known as '83 % chickens'	(AGR)	(AGR)
0207 10 15	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	(AGR)	(AGR)
0207 10 19	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	(AGR)	(AGR)
	– – Turkeys :		
0207 10 31	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	(AGR)	(AGR)
0207 10 39	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	(AGR)	(AGR)
	– – Ducks :		
0207 10 51	– – – Plucked, bled, gutted but not drawn, with heads and feet, known as '85 % ducks'	(AGR)	(AGR)

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0207 10 55	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	(AGR)	(AGR)
0207 10 59	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	(AGR)	(AGR)
	– – Geese :		
0207 10 71	– – – Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	(AGR)	(AGR)
0207 10 79	– – – Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	(AGR)	(AGR)
0207 10 90	– – Guinea fowls	(AGR)	(AGR)
	– Poultry not cut in pieces, frozen :		
0207 21	**– – Fowls of the species Gallus domesticus :**		
0207 21 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	(AGR)	(AGR)
0207 21 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	(AGR)	(AGR)
0207 22	**– – Turkeys :**		
0207 22 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	(AGR)	(AGR)
0207 22 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	(AGR)	(AGR)
0207 23	**– – Ducks, geese and guinea fowls :**		
	– – – Ducks :		
0207 23 11	– – – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	(AGR)	(AGR)
0207 23 19	– – – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	(AGR)	(AGR)
	– – – Geese :		
0207 23 51	– – – – Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	(AGR)	(AGR)
0207 23 59	– – – – Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	(AGR)	(AGR)
0207 23 90	– – – Guinea fowls	(AGR)	(AGR)
	– Poultry cuts and offal (including livers), fresh or chilled :		
0207 31 00	**– – Fatty livers of geese or ducks**	(AGR)	(AGR)
0207 39	**– – Other :**		
	– – – Of fowls of the species Gallus domesticus :		
	– – – – Cuts :		
0207 39 11	– – – – – Boneless	(AGR)	(AGR)
	– – – – – With bone in :		
0207 39 13	– – – – – – Halves or quarters	(AGR)	(AGR)
0207 39 15	– – – – – – Whole wings, with or without tips	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0207 39 17	– – – – – – Backs, necks, backs with necks attached, rumps and wing tips	(AGR)	(AGR)
0207 39 21	– – – – – – Breasts and cuts thereof	(AGR)	(AGR)
0207 39 23	– – – – – – Legs and cuts thereof	(AGR)	(AGR)
0207 39 25	– – – – – – Other	(AGR)	(AGR)
0207 39 27	– – – – Offal, other than livers	(AGR)	(AGR)
	– – – Of turkeys :		
	– – – – Cuts :		
0207 39 31	– – – – – Boneless	(AGR)	(AGR)
	– – – – – With bone in :		
0207 39 33	– – – – – – Halves or quarters	(AGR)	(AGR)
0207 39 35	– – – – – – Whole wings, with or without tips	(AGR)	(AGR)
0207 39 37	– – – – – – Backs, necks, backs with necks attached, rumps and wing tips	(AGR)	(AGR)
0207 39 41	– – – – – – Breasts and cuts thereof	(AGR)	(AGR)
	– – – – – – Legs and cuts thereof :		
0207 39 43	– – – – – – – Drumsticks and cuts of drumsticks	(AGR)	(AGR)
0207 39 45	– – – – – – – Other	(AGR)	(AGR)
0207 39 47	– – – – – – Other	(AGR)	(AGR)
0207 39 51	– – – – Offal, other than livers	(AGR)	(AGR)
	– – – Of ducks, geese and guinea fowls :		
	– – – – Cuts :		
	– – – – – Boneless :		
0207 39 53	– – – – – – Of geese	(AGR)	(AGR)
0207 39 55	– – – – – – Of ducks and guinea fowls	(AGR)	(AGR)
	– – – – – With bone in :		
	– – – – – – Halves or quarters :		
0207 39 57	– – – – – – – Of ducks	(AGR)	(AGR)
0207 39 61	– – – – – – – Of geese	(AGR)	(AGR)
0207 39 63	– – – – – – – Of guinea fowls	(AGR)	(AGR)
0207 39 65	– – – – – – Whole wings, with or without tips	(AGR)	(AGR)
0207 39 67	– – – – – – Backs, necks, backs with necks attached, rumps and wing tips	(AGR)	(AGR)
	– – – – – – Breasts and cuts thereof :		
0207 39 71	– – – – – – – Of geese	(AGR)	(AGR)
0207 39 73	– – – – – – – Of ducks and guinea fowls	(AGR)	(AGR)
	– – – – – – Legs and cuts thereof :		
0207 39 75	– – – – – – – Of geese	(AGR)	(AGR)
0207 39 77	– – – – – – – Of ducks and guinea fowls	(AGR)	(AGR)
0207 39 81	– – – – – – Goose or duck paletots	(AGR)	(AGR)
0207 39 83	– – – – – – Other	(AGR)	(AGR)
0207 39 85	– – – – Offal, other than livers	(AGR)	(AGR)
0207 39 90	– – – Poultry livers, other than fatty livers of geese or ducks	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Poultry cuts and offal other than livers, frozen :		
0207 41	**– – Of fowls of the species Gallus domesticus :**		
	– – – Cuts :		
0207 41 10	– – – – Boneless	(AGR)	(AGR)
	– – – – With bone in :		
0207 41 11	– – – – – Halves or quarters	(AGR)	(AGR)
0207 41 21	– – – – – Whole wings, with or without tips	(AGR)	(AGR)
0207 41 31	– – – – – Backs, necks, backs with necks attached, rumps and wing tips	(AGR)	(AGR)
0207 41 41	– – – – – Breasts and cuts thereof	(AGR)	(AGR)
0207 41 51	– – – – – Legs and cuts thereof	(AGR)	(AGR)
0207 41 71	– – – – – Other	(AGR)	(AGR)
0207 41 90	– – – Offal, other than livers	(AGR)	(AGR)
0207 42	**– – Of turkeys :**		
	– – – Cuts :		
0207 42 10	– – – – Boneless	(AGR)	(AGR)
	– – – – With bone in :		
0207 42 11	– – – – – Halves or quarters	(AGR)	(AGR)
0207 42 21	– – – – – Whole wings, with or without tips	(AGR)	(AGR)
0207 42 31	– – – – – Backs, necks, backs with necks attached, rumps and wing tips	(AGR)	(AGR)
0207 42 41	– – – – – Breasts and cuts thereof	(AGR)	(AGR)
	– – – – – Legs and cuts thereof :		
0207 42 51	– – – – – – Drumsticks and cuts thereof	(AGR)	(AGR)
0207 42 59	– – – – – – Other	(AGR)	(AGR)
0207 42 71	– – – – – Other	(AGR)	(AGR)
0207 42 90	– – – Offal, other than livers	(AGR)	(AGR)
0207 43	**– – Of ducks, geese or guinea fowls :**		
	– – – Cuts :		
	– – – – Boneless :		
0207 43 11	– – – – – Of geese	(AGR)	(AGR)
0207 43 15	– – – – – Of ducks and guinea fowls	(AGR)	(AGR)
	– – – – With bone in :		
	– – – – – Halves or quarters :		
0207 43 21	– – – – – – Of ducks	(AGR)	(AGR)
0207 43 23	– – – – – – Of geese	(AGR)	(AGR)
0207 43 25	– – – – – – Of guinea fowls	(AGR)	(AGR)
0207 43 31	– – – – – Whole wings, with or without tips	(AGR)	(AGR)
0207 43 41	– – – – – Backs, necks, backs with necks attached, rumps and wing tips	(AGR)	(AGR)
	– – – – – Breasts and cuts thereof :		
0207 43 51	– – – – – – Of geese	(AGR)	(AGR)
0207 43 53	– – – – – – Of ducks and guinea fowls	(AGR)	(AGR)
	– – – – – Legs and cuts thereof :		
0207 43 61	– – – – – – Of geese	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0207 43 63	– – – – – – Of ducks and guinea fowls	(AGR)	(AGR)
0207 43 71	– – – – – Goose or duck paletots	(AGR)	(AGR)
0207 43 81	– – – – – Other	(AGR)	(AGR)
0207 43 90	– – – Offal, other than livers	(AGR)	(AGR)
0207 50	**– Poultry livers, frozen :**		
0207 50 10	– – Fatty livers of geese or ducks	(AGR)	(AGR)
0207 50 90	– – Other	(AGR)	(AGR)
0208	**Other meat and edible meat offal, fresh, chilled or frozen :**		
0208 10	**– Of rabbits or hares :**		
0208 10 10	– – Of domestic rabbits	5	10
0208 10 90	– – Other	1,5	3
0208 20 00	**– Frogs' legs**	5	10
0208 90	**– Other :**		
0208 90 10	– – Of domestic pigeons	5	10
0208 90 30	– – Of game, other than of rabbits or hares	1,5	3
0208 90 50	– – Whale and seal meat :		
	– – – Whale meat	5	Free
	– – – Other	5	10
0208 90 90	– – Other	7	14
0209 00	**Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked :**		
	– Subcutaneous pig fat :		
0209 00 11	– – Fresh, chilled, frozen, salted or in brine	(AGR)	(AGR)
0209 00 19	– – Dried or smoked	(AGR)	(AGR)
0209 00 30	– Pig fat, other than that falling within subheading 020900 10 or 020900 19	(AGR)	(AGR)
0209 00 90	– Poultry fat	(AGR)	(AGR)
0210	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal :**		
	– Meat of swine :		
0210 11	**– – Hams, shoulders and cuts thereof, with bone in :**		
	– – – Of domestic swine :		
	– – – – Salted or in brine :		
0210 11 11	– – – – – Hams and cuts thereof	(AGR)	(AGR)
0210 11 19	– – – – – Shoulders and cuts thereof	(AGR)	(AGR)
	– – – – Dried or smoked :		
0210 11 31	– – – – – Hams and cuts thereof	(AGR)	(AGR)
0210 11 39	– – – – – Shoulders and cuts thereof	(AGR)	(AGR)
0210 11 90	– – – Other	24	24

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0210 12	– – **Bellies (streaky) and cuts thereof :**		
	– – – Of domestic swine :		
0210 12 11	– – – – Salted or in brine	(AGR)	(AGR)
0210 12 19	– – – – Dried or smoked	(AGR)	(AGR)
0210 12 90	– – – Other	24	24
0210 19	– – **Other :**		
	– – – Of domestic swine :		
	– – – – Salted or in brine :		
0210 19 10	– – – – – Bacon sides or spencers	(AGR)	(AGR)
0210 19 20	– – – – – Three-quarter sides or middles	(AGR)	(AGR)
0210 19 30	– – – – – Fore-ends and parts thereof	(AGR)	(AGR)
0210 19 40	– – – – – Loins and cuts thereof	(AGR)	(AGR)
	– – – – – Other :		
0210 19 51	– – – – – – Boneless	(AGR)	(AGR)
0210 19 59	– – – – – – Other	(AGR)	(AGR)
	– – – – Dried or smoked :		
0210 19 60	– – – – – Fore-ends and parts thereof	(AGR)	(AGR)
0210 19 70	– – – – – Loins and cuts thereof	(AGR)	(AGR)
	– – – – – Other :		
0210 19 81	– – – – – – Boneless	(AGR)	(AGR)
0210 19 89	– – – – – – Other	(AGR)	(AGR)
0210 19 90	– – – Other	24	24
0210 20	– **Meat of bovine animals :**		
0210 20 10	– – With bone in	24 + AGR (1)	24 + AGR (1)
0210 20 90	– – Boneless	24 + AGR (1)	24 + AGR (1)
0210 90	– **Other, including edible flours and meals of meat or meat offal :**		
	– – Meat :		
0210 90 10	– – – Horsemeat, salted, in brine or dried	10	10
	– – – Of sheep and goats :		
0210 90 11	– – – – With bone in	(AGR)	(AGR)
0210 90 19	– – – – Boneless	(AGR)	(AGR)
0210 90 20	– – – Other	24	24
	– – Offal :		
	– – – Of domestic swine :		
0210 90 31	– – – – Livers	(AGR)	(AGR)
0210 90 39	– – – – Other	(AGR)	(AGR)

(1) In certain conditions, a levy is applicable in addition to the customs duty.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Of bovine animals :		
0210 90 41	– – – – Thick skirt and thin skirt	24 + AGR (1)	24 + AGR (1)
0210 90 49	– – – – Other	20	20
0210 90 60	– – – Of sheep and goats	24	24
	– – – Other :		
	– – – – Poultry liver :		
0210 90 71	– – – – – Fatty livers of geese or ducks, salted or in brine	(AGR)	(AGR)
0210 90 79	– – – – – Other	(AGR)	(AGR)
0210 90 80	– – – – Other	24	24
0210 90 90	– – Edible flours and meals of meat or meat offal	20	20

(1) In certain conditions, a levy is applicable in addition to the customs duty.

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0301	**Live fish :**		
0301 10	**– Ornamental fish :**		
0301 10 10	– – Freshwater fish	Free	Free
0301 10 90	– – Saltwater fish	15	15
	– Other live fish :		
0301 91 00	– – **Trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)**	12	12
0301 92 00	– – **Eels (Anguilla spp.)**	3	3
0301 93 00	– – **Carp**	8	8
0301 99	– – **Other :**		
	– – – Freshwater fish :		
0301 99 11	– – – – Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	2	2
0301 99 19	– – – – Other	Free	Free
0301 99 90	– – – Saltwater fish	Free	Free
0302	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304 :**		
	– Salmonidae, excluding livers and roes :		
0302 11 00	– – **Trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)**	12	12
0302 12 00	– – **Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)**	2	2
0302 19 00	– – **Other**	Free	Free
	– Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :		
0302 21	– – **Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) :**		
0302 21 10	– – – Lesser or Greenland halibut (Reinhardtius hippoglossoides)	Free	Free
0302 21 30	– – – Atlantic halibut (Hippoglossus hippoglossus)	8	8
0302 21 90	– – – Pacific halibut (Hippoglossus stenolepis)	15	15
0302 22 00	– – **Plaice (Pleuronectes platessa)**	15	15
0302 23 00	– – **Sole (Solea spp.)**	15	Free
0302 29 00	– – **Other**	15	15

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :		
0302 31	**– – Albacore or longfinned tunas (Thunnus alalunga) :**		
0302 31 10	– – – For the industrial manufacture of products falling within heading No 1604 (1) .	Free	Free
0302 31 90	– – – Other	22	22
0302 32	**– – Yellowfin tunas (Thunnus albacares) :**		
0302 32 10	– – – For the industrial manufacture of products falling within heading No 1604 (1) .	Free	Free
0302 32 90	– – – Other	22	22
0302 33	**– – Skipjack or stripe-bellied bonito :**		
0302 33 10	– – – For the industrial manufacture of products falling within heading No 1604 (1) .	Free	Free
0302 33 90	– – – Other	22	22
0302 39	**– – Other :**		
0302 39 10	– – – For the industrial manufacture of products falling within heading No 1604 (1) .	Free	Free
0302 39 90	– – – Other	22	22
0302 40	**– Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes :**		
0302 40 10	– – From 15 February to 15 June	Free	Free
0302 40 90	– – From 16 June to 14 February	15	15
0302 50	**– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes :**		
0302 50 10	– – Of the species Gadus morhua	12	12
0302 50 90	– – Other	12	12
	– Other fish, excluding livers and roes :		
0302 61	**– – Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) :**		
0302 61 10	– – – Sardines of the species Sardina pilchardus	23	23
0302 61 30	– – – Sardines of the genus Sardinops; sardinella (Sardinella spp.)	15	15
	– – – Brisling or sprats (Sprattus sprattus) :		
0302 61 91	– – – – From 15 February to 15 June	Free	Free
0302 61 99	– – – – From 16 June to 14 February	13	13
0302 62 00	**– – Haddock (Melanogrammus aeglefinus)**	15	15
0302 63 00	**– – Coalfish (Pollachius virens)**	15	15
0302 64	**– – Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) :**		
0302 64 10	– – – From 15 February to 15 June	Free	Free
0302 64 90	– – – From 16 June to 14 February	15	15
0302 65	**– – Dogfish and other sharks :**		
0302 65 10	– – – Dogfish (Squalus acanthias and Scyliorhinus spp.)	8	8
0302 65 90	– – – Other	8	8

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0302 66 00	– – **Eels (Anguilla spp.)**	3	3
0302 69	– – **Other :**		
	– – – Freshwater fish :		
0302 69 11	– – – – Carp	8	8
0302 69 19	– – – – Other	Free	Free
	– – – Saltwater fish :		
	– – – – Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonitos (Euthynnus (Katsuwonus) pelamis) mentioned in subheading No 0302 33 :		
0302 69 21	– – – – – For the industrial manufacture of products falling within heading No 1604 (1)	Free	Free
0302 69 25	– – – – – Other	22	22
	– – – – Redfish (Sebastes spp.) :		
0302 69 31	– – – – – Of the species Sebastes marinus	8	8
0302 69 33	– – – – – Other	8	8
0302 69 35	– – – – Fish of the species Boreogadus saida	12	12
0302 69 41	– – – – Whiting (Merlangus merlangus)	15	15
0302 69 45	– – – – Ling (Molva spp.)	15	15
0302 69 51	– – – – Alaska pollack (Theragra chalcogramma) and pollack (Pollachius pollachius)	15	15
0302 69 55	– – – – Anchovies (Engraulis spp.)	15	15
0302 69 61	– – – – Sea bream (Dentex dentex and Pagellus spp.)	15	15
0302 69 65	– – – – Hake (Merluccius spp., Urophycis spp.)	15	15
0302 69 71	– – – – Megrim (Lepidorhombus spp.)	15	15
0302 69 75	– – – – Ray's bream (Brama spp.)	15	15
0302 69 81	– – – – Monkfish (Lophius spp.)	15	15
0302 69 85	– – – – Blue whiting (Micromesistius poutassou or Gadus poutassou)	15	15
0302 69 95	– – – – Other	Free	Free
0302 70 00	– **Livers and roes**	10	10
0303	**Fish, frozen, excluding fish fillets and other fish meat of heading No 0304 :**		
0303 10 00	– **Pacific salmon (Oncorhynchus spp.), excluding livers and roes**	2	2
	– **Other salmonidae, excluding livers and roes :**		
0303 21 00	– – **Trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)**	12	12
0303 22 00	– – **Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)**	2	2
0303 29 00	– – **Other**	Free	Free
	– **Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :**		
0303 31	– – **Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) :**		
0303 31 10	– – – Lesser or Greenland halibut (Reinhardtius hippoglossoides)	Free	Free
0303 31 30	– – – Atlantic halibut (Hippoglossus hippoglossus)	8	8

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0303 31 90	– – – Pacific halibut (Hippoglossus stenolepis)	15	15
0303 32 00	– – **Plaice (Pleuronectes platessa)**	15	15
0303 33 00	– – **Sole (Solea spp.)**	15	Free
0303 39	– – **Other :**		
0303 39 10	– – – Flounder (Platichthys flesus)	15	15
0303 39 90	– – – Other	15	15
	– **Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :**		
0303 41	– – **Albacore or longfinned tunas (Thunnus alalunga) :**		
	– – – For the industrial manufacture of products falling within heading No 1604 (1) :		
0303 41 11	– – – – Whole	Free	Free
0303 41 13	– – – – Gilled and gutted	Free	Free
0303 41 19	– – – – Other (for example 'heads off')	Free	Free
0303 41 90	– – – Other	22	22
0303 42	– – **Yellowfin tunas (Thunnus albacares) :**		
	– – – For the industrial manufacture of products falling within heading No 1604 (1) :		
	– – – – Whole :		
0303 42 11	– – – – – Weighing not more than 10 kg each	Free	Free
0303 42 19	– – – – – Other	Free	Free
	– – – – Gilled and gutted :		
0303 42 31	– – – – – Weighing not more than 10 kg each	Free	Free
0303 42 39	– – – – – Other	Free	Free
	– – – – Other (for example 'heads off') :		
0303 42 51	– – – – – Weighing not more than 10 kg each	Free	Free
0303 42 59	– – – – – Other	Free	Free
0303 42 90	– – – Other	22	22
0303 43	– – **Skipjack or stripe-bellied bonito :**		
	– – – For the industrial manufacture of products falling within heading No 1604 (1) :		
0303 43 11	– – – – Whole	Free	Free
0303 43 13	– – – – Gilled and gutted	Free	Free
0303 43 19	– – – – Other (for example 'heads off')	Free	Free
0303 43 90	– – – Other	22	22
0303 49	– – **Other :**		
	– – – For the industrial manufacture of products falling within heading No 1604 (1) :		
0303 49 11	– – – – Whole	Free	Free
0303 49 13	– – – – Gilled and gutted	Free	Free
0303 49 19	– – – – Other (for example 'heads off')	Free	Free
0303 49 90	– – – Other	22	22

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0303 50	**– Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes :**		
0303 50 10	– – From 15 February to 15 June	Free	Free
0303 50 90	– – From 16 June to 14 February	15	15
0303 60	**– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes :**		
0303 60 10	– – Of the species Gadus morhua and Gadus ogac	12	12
0303 60 90	– – Of the species Gadus macrocephalus	15	15
	– Other fish, excluding livers and roes :		
0303 71	– – **Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) :**		
0303 71 10	– – – Sardines of the species Sardina pilchardus	23	23
0303 71 30	– – – Sardines of the genus Sardinops; sardinella (Sardinella spp.)	15	15
	– – – Brisling or sprats (Sprattus sprattus) :		
0303 71 91	– – – – From 15 February to 15 June	Free	Free
0303 71 99	– – – – From 16 June to 14 February	13	13
0303 72 00	– – **Haddock (Melanogrammus aeglefinus)**	15	15
0303 73 00	– – **Coalfish (Pollachius virens)**	15	15
0303 74	– – **Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) :**		
	– – – Of the species Scomber scombrus and Scomber japonicus :		
0303 74 11	– – – – From 15 February to 15 June	Free	Free
0303 74 19	– – – – From 16 June to 14 February	20	20
0303 74 90	– – – Of the species Scomber australasicus	15	15
0303 75	– – **Dogfish and other sharks :**		
0303 75 10	– – – Dogfish (Squalus acanthias and Scyliorhinus spp.)	8	8
0303 75 90	– – – Other	8	8
0303 76 00	– – **Eels (Anguilla spp.)**	3	3
0303 77 00	– – **Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)**	15	Free
0303 78	– – **Hake (Merluccius spp., Urophycis spp.) :**		
0303 78 10	– – – Hake of the genus Merluccius	15	15
0303 78 90	– – – Hake of the genus Urophycis	15	15
0303 79	– – **Other :**		
	– – – Freshwater fish :		
0303 79 11	– – – – Carp	8	8
0303 79 19	– – – – Other	Free	Free
	– – – Saltwater fish :		
	– – – – Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonitos (Euthynnus (Katsuwonus) pelamis) mentioned in subheading No 0303 43 :		
	– – – – – For the industrial manufacture of products falling within heading No 1604 (1) :		
0303 79 21	– – – – – – Whole	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0303 79 23	– – – – – – Gilled and gutted	Free	Free
0303 79 29	– – – – – – Other (for example 'heads off')	Free	Free
0303 79 31	– – – – – Other	22	22
	– – – – Redfish (Sebastes spp.):		
0303 79 35	– – – – – Of the species Sebastes marinus	8	8
0303 79 37	– – – – – Other	8	8
0303 79 41	– – – – Fish of the species Boreogadus saida	12	12
0303 79 45	– – – – Whiting (Merlangus merlangus)	15	15
0303 79 51	– – – – Ling (Molva spp.)	15	15
0303 79 55	– – – – Alaska pollack (Theragra chalcogramma) and pollack (Pollachius pollachius)	15	15
	– – – – Fish of the species Orcynopsis unicolor:		
0303 79 61	– – – – – From 15 February to 15 June	Free	Free
0303 79 63	– – – – – From 16 June to 14 February	20	20
0303 79 65	– – – – Anchovies (Engraulis spp.)	15	15
0303 79 71	– – – – Sea bream (Dentex dentex and Pagellus spp.)	15	15
0303 79 73	– – – – Megrim (Lepidorhombus spp.)	15	15
0303 79 75	– – – – Ray's bream (Brama spp.)	15	15
0303 79 81	– – – – Monkfish (Lophius spp.)	15	15
0303 79 83	– – – – Blue whiting (Micromesistius poutassou or Gadus poutassou)	15	15
0303 79 99	– – – – Other:		
	– – – – – Barbel mullet and rock mullet	15	Free
	– – – – – Other	15	15
0303 80 00	**– Livers and roes**	10	10
0304	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen :**		
0304 10	**– Fresh or chilled :**		
	– – Fillets:		
	– – – Of freshwater fish:		
0304 10 11	– – – – Of trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	12	12
0304 10 13	– – – – Of Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	2	2
0304 10 19	– – – – Of other freshwater fish	Free	Free
	– – – Other:		
0304 10 31	– – – – Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida	18	18
0304 10 39	– – – – Other	18	18
	– – Other fish meat (whether or not minced):		
0304 10 91	– – – Of freshwater fish	Free	Free
0304 10 99	– – – Other	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0304 20	**– Frozen fillets :**		
	– – Of freshwater fish :		
0304 20 11	– – – Of trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	12	12
0304 20 13	– – – Of Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	2	2
0304 20 19	– – – Of other freshwater fish	Free	Free
	– – Of cod (Gadus morhua, Gadus macrocephalus, Gadus ogac) and of fish of the species Boreogadus saida :		
0304 20 21	– – – Of cod of the species Gadus macrocephalus	15	15
0304 20 29	– – – Other	15	15
0304 20 31	– – Of coalfish (Pollachius virens)	15	15
0304 20 33	– – Of haddock (Melanogrammus aeglefinus)	15	15
	– – Of redfish (Sebastes spp.) :		
0304 20 35	– – – Of the species Sebastes marinus	12	12
0304 20 37	– – – Other	12	12
0304 20 41	– – Of whiting (Merlangus merlangus)	15	15
0304 20 43	– – Of ling (Molva spp.)	15	15
0304 20 45	– – Of tuna (of the genus Thunnus) and of fish of the genus Euthynnus	18	18
	– – Of mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) and of fish of the species Orcynopsis unicolor :		
0304 20 51	– – – Of mackerel of the species Scomber australisicus	15	15
0304 20 53	– – – Other	15	15
	– – Of hake (Merluccius spp., Urophycis spp.) :		
0304 20 57	– – – Of hake of the genus Merluccius	15	15
0304 20 59	– – – Of hake of the genus Urophycis	15	15
	– – Of dogfish and other sharks :		
0304 20 61	– – – Of dogfish (Squalus acanthias and Scyliorhinus spp.)	15	15
0304 20 69	– – – Of other sharks	15	15
0304 20 71	– – Of plaice (Pleuronectes platessa)	15	15
0304 20 73	– – Of flounder (Platichthys flesus)	15	15
0304 20 75	– – Of herring (Clupea harengus, Clupea pallasii)	15	15
0304 20 79	– – Of megrim (Lepidorhombus spp.)	15	15
0304 20 81	– – Of Ray's beam (Brama spp.)	15	15
0304 20 83	– – Of monkfish (Lophius spp.)	15	15
0304 20 99	– – Other	15	15
0304 90	**– Other :**		
0304 90 10	– – Of freshwater fish	Free	Free
	– – Other :		
	– – – Of herring (Clupea harengus, Clupea pallasii) :		
0304 90 21	– – – – From 15 February to 15 June	Free	Free
0304 90 25	– – – – From 16 June to 14 February	15	15
0304 90 31	– – – Of redfish (Sebastes spp.)	8	8

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida :		
0304 90 35	– – – – Of cod of the species Gadus macrocephalus	15	15
0304 90 37	– – – – Other	12	12
0304 90 41	– – – Of coalfish (Pollachius virens)	15	15
0304 90 45	– – – Of haddock (Melanogrammus aeglefinus)	15	15
	– – – Of hake (Merluccius spp., Urophycis spp.) :		
0304 90 47	– – – – Of hake of the genus Merluccius	15	15
0304 90 49	– – – – Of hake of the genus Urophycis	15	15
0304 90 51	– – – Of megrim (Lepidorhombus spp.)	15	15
0304 90 55	– – – Of Ray's bream (Brama spp.)	15	15
0304 90 57	– – – Of monkfish (Lophius spp.)	15	15
0304 90 59	– – – Of blue whiting (Micromesistius poutassou or Gadus poutassou)	15	15
0304 90 99	– – – Other	Free	Free
0305	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption :**		
0305 10 00	**– Fish meal fit for human consumption**	13	13
0305 20 00	**– Livers and roes, dried, smoked, salted or in brine**	11	11
0305 30	**– Fish fillets, dried, salted or in brine, but not smoked :**		
	– – Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida :		
0305 30 11	– – – Of cod of the species Gadus macrocephalus	16	16
0305 30 19	– – – Other	Free	Free
0305 30 30	– – Of Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar), and Danube salmon (Hucho hucho), salted or in brine	15	15
0305 30 50	– – Of lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine	15	15
0305 30 90	– – Other	16	16
	– Smoked fish, including fillets :		
0305 41 00	**– – Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)**	13	13
0305 42 00	**– – Herrings (Clupea harengus, Clupea pallasii)**	10	10
0305 49	**– – Other :**		
0305 49 10	– – – Lesser or Greenland halibut (Reinhardtius hippoglossoides)	15	15
0305 49 20	– – – Atlantic halibut (Hippoglossus hippoglossus)	16	16
0305 49 30	– – – Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	14	14
0305 49 40	– – – Trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	14	14
0305 49 50	– – – Eels (Anguilla spp.)	14	14
0305 49 90	– – – Other	14	14
	– Dried fish, whether or not salted but not smoked :		
0305 51	**– – Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) :**		
0305 51 10	– – – Dried, unsalted	Free	Free
0305 51 90	– – – Dried, salted	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0305 59	– – **Other :**		
	– – – Fish of the species Boreogadus saida :		
0305 59 11	– – – – Dried, unsalted	Free	Free
0305 59 19	– – – – Dried, salted	Free	Free
0305 59 30	– – – Herrings (Clupea harengus, Clupea pallasii)	12	12
0305 59 50	– – – Anchovies (Engraulis spp.)	10	10
0305 59 60	– – – Lesser or Greenland Halibut (Reinhardtius hippoglossoides), and Pacific Halibut (Hippoglossus stenolepis)	12	12
0305 59 70	– – – Atlantic Halibut (Hippoglossus hippoglossus)	15	15
0305 59 90	– – – Other	15	15
	– **Fish, salted but not dried or smoked and fish in brine :**		
0305 61 00	– – **Herrings (Clupea harengus, Clupea pallasii)**	12	12
0305 62 00	– – **Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)**	Free	Free
0305 63 00	– – **Anchovies (Engraulis spp.) :**		
	– – – In barrels or other containers of a net capacity of 10 kg or more	5	10
	– – – Other	10	10
0305 69	– – **Other :**		
0305 69 10	– – – Fish of the species Boreogadus saida	Free	Free
0305 69 20	– – – Lesser or Greenland Halibut (Reinhardtius hippoglossoides), and Pacific Halibut (Hippoglossus stenolepis)	12	12
0305 69 30	– – – Atlantic Halibut (Hippoglossus hippoglossus)	15	15
0305 69 50	– – – Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	11	11
0305 69 90	– – – Other	12	12
0306	**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 :**		
0306 11 00	– – **Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)**	12,5	25
0306 12	– – **Lobsters (Homarus spp.) :**		
0306 12 10	– – – Whole	Free	8
0306 12 90	– – – Other	Free	16
0306 13	– – **Shrimps and prawns :**		
0306 13 10	– – – Of the family pandalidae	12	12
0306 13 30	– – – Shrimps of the genus Crangon	18	18
0306 13 90	– – – Other	18	18
0306 14	– – **Crabs :**		
0306 14 10	– – – Crabs of the species Paralithodes camchaticus, Chionoecetes spp. and Callinectes sapidus	8	8
0306 14 30	– – – Crabs of the species Cancer pagurus	15	15
0306 14 90	– – – Other	15	15
0306 19	– – **Other :**		
0306 19 10	– – – Freshwater crayfish	15	15

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0306 19 30	– – – Norway lobsters (Nephrops norvegicus)	12	12
0306 19 90	– – – Other	12	12
	– Not frozen :		
0306 21 00	**– – Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)**	12,5	25
0306 22	**– – Lobsters (Homarus spp.) :**		
0306 22 10	– – – Live	Free	8
	– – – Other :		
0306 22 91	– – – – Whole	Free	8
0306 22 99	– – – – Other	Free	20
0306 23	**– – Shrimps and prawns :**		
0306 23 10	– – – Of the family pandalidae	12	12
	– – – Shrimps of the genus Crangon :		
0306 23 31	– – – – Fresh, chilled or cooked by steaming or by boiling in water	18	18
0306 23 39	– – – – Other	18	18
0306 23 90	– – – Other	18	18
0306 24	**– – Crabs :**		
0306 24 10	– – – Crabs of the species Paralithodes camchaticus, Chionoecetes spp. and Calinnectes sapidus	8	8
0306 24 30	– – – Crabs of the species Cancer pagurus	15	15
0306 24 90	– – – Other	15	15
0306 29	**– – Other :**		
0306 29 10	– – – Freshwater crayfish	15	15
0306 29 30	– – – Norway lobsters (Nephrops norvegicus)	12	12
0306 29 90	– – – Other	12	12
0307	**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 :**		
0307 10	**– Oysters :**		
0307 10 10	– – Flat oysters (of the genus 'Ostrea'), live and weighing (shell included) not more than 40 g each	Free	Free
0307 10 90	– – Other	18	Free
	– Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :		
0307 21 00	**– – Live, fresh or chilled**	8	8
0307 29	**– – Other :**		
0307 29 10	– – – Coquilles St. Jacques (Pecten maximus), frozen	8	8
0307 29 90	– – – Other	8	8
	– Mussels (Mytilus spp., Perna spp.) :		
0307 31	**– – Live, fresh or chilled :**		
0307 31 10	– – – Mytilus spp.	7,5	10
0307 31 90	– – – Perna spp.	8	8

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0307 39	– – **Other :**		
0307 39 10	– – – Mytilus spp.	7,5	10
0307 39 90	– – – Perna spp.	8	8
	– **Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :**		
0307 41	– – **Live, fresh or chilled :**		
0307 41 10	– – – Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)	8	8
	– – – Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :		
0307 41 91	– – – – Loligo spp., Ommastrephes sagittatus	6	6
0307 41 99	– – – – Other	8	8
0307 49	– – **Other :**		
	– – – Frozen :		
	– – – – Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) :		
0307 49 11	– – – – – Of the genus Sepiola other than Sepiola rondeleti	8	8
0307 49 19	– – – – – Other	8	8
	– – – – Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :		
	– – – – – Loligo spp. :		
0307 49 31	– – – – – – Loligo vulgaris	6	6
0307 49 33	– – – – – – Loligo pealei	6	6
0307 49 39	– – – – – – Other	6	6
0307 49 51	– – – – – Ommastrephes sagittatus	6	6
0307 49 59	– – – – – Other	8	8
	– – – Other :		
0307 49 71	– – – – Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)	8	8
	– – – – Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :		
0307 49 91	– – – – – Loligo spp., Ommastrephes sagittatus	6	6
0307 49 99	– – – – – Other	8	8
	– **Octopus (Octopus spp.) :**		
0307 51 00	– – **Live, fresh or chilled**	8	8
0307 59	– – **Other :**		
0307 59 10	– – – Frozen	8	8
0307 59 90	– – – Other	8	8
0307 60 00	– **Snails, other than sea snails**	Free	Free
	– **Other :**		
0307 91 00	– – **Live, fresh or chilled**	Free	Free
0307 99	– – **Other :**		
	– – – Frozen :		
0307 99 11	– – – – Illex spp.	8	8

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0307 99 13	– – – – Striped venus and other species of the family Veneridae:		
	– – – – – Clams or cockles (Scrobicularia plana)	8	Free
	– – – – – Other	8	8
0307 99 19	– – – – Other aquatic invertebrates	8	8
0307 99 90	– – – Other	8	8

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0401	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter :**		
0401 10	**– Of a fat content, by weight, not exceeding 1 % :**		
0401 10 10	– – In immediate packings of a net content not exceeding two litres	(AGR)	(AGR)
0401 10 90	– – Other	(AGR)	(AGR)
0401 20	**– Of a fat content, by weight, exceeding 1 % but not exceeding 6 % :**		
	– – Not exceeding 3 % :		
0401 20 11	– – – In immediate packings of a net content not exceeding two litres	(AGR)	(AGR)
0401 20 19	– – – Other	(AGR)	(AGR)
	– – Exceeding 3 % :		
0401 20 91	– – – In immediate packings of a net content not exceeding two litres	(AGR)	(AGR)
0401 20 99	– – – Other	(AGR)	(AGR)
0401 30	**– Of a fat content, by weight, exceeding 6 % :**		
	– – Not exceeding 21 % :		
0401 30 11	– – – In immediate packings of a net content not exceeding two litres	(AGR)	(AGR)
0401 30 19	– – – Other	(AGR)	(AGR)
	– – Exceeding 21 % but not exceeding 45 % :		
0401 30 31	– – – In immediate packings of a net content not exceeding two litres	(AGR)	(AGR)
0401 30 39	– – – Other	(AGR)	(AGR)
	– – Exceeding 45 % :		
0401 30 91	– – – In immediate packings of a net content not exceeding two litres	(AGR)	(AGR)
0401 30 99	– – – Other	(AGR)	(AGR)
0402	**Milk and cream, concentrated or containing added sugar or other sweetening matter :**		
0402 10	**– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 % :**		
	– – Not containing added sugar or other sweetening matter :		
0402 10 11	– – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 10 19	– – – Other	(AGR)	(AGR)
	– – Other :		
0402 10 91	– – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 10 99	– – – Other	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 % :		
0402 21	**– – Not containing added sugar or other sweetening matter :**		
	– – – Of a fat content, by weight, not exceeding 27 %:		
0402 21 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
	– – – – Other:		
0402 21 17	– – – – – Of a fat content, by weight, not exceeding 11 %	(AGR)	(AGR)
0402 21 19	– – – – – Of a fat content, by weight, exceeding 11 % but not exceeding 27 %	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 27 %:		
0402 21 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 21 99	– – – – Other	(AGR)	(AGR)
0402 29	**– – Other :**		
	– – – Of a fat content, by weight, not exceeding 27 %:		
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 %	(AGR)	(AGR)
	– – – – Other:		
0402 29 15	– – – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 29 19	– – – – – Other	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 27 %:		
0402 29 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 29 99	– – – – Other	(AGR)	(AGR)
	– Other :		
0402 91	**– – Not containing added sugar or other sweetening matter :**		
	– – – Of a fat content, by weight, not exceeding 8 %:		
0402 91 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 91 19	– – – – Other	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:		
0402 91 31	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 91 39	– – – – Other	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 10 % but not exceeding 45 %:		
0402 91 51	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 91 59	– – – – Other	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 45 %:		
0402 91 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 91 99	– – – – Other	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0402 99	– – **Other :**		
	– – – Of a fat content, by weight, not exceeding 9,5 % :		
0402 99 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 99 19	– – – – Other	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 % :		
0402 99 31	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 99 39	– – – – Other	(AGR)	(AGR)
	– – – Of a fat content, by weight, exceeding 45 % :		
0402 99 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	(AGR)	(AGR)
0402 99 99	– – – – Other	(AGR)	(AGR)
0403	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa :**		
0403 10	– **Yogurt :**		
	– – Not flavoured nor containing added fruit or cocoa :		
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight :		
0403 10 11	– – – – Not exceeding 3 %	(AGR)	(AGR)
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %	(AGR)	(AGR)
0403 10 19	– – – – Exceeding 6 %	(AGR)	(AGR)
	– – – Other, of a fat content, by weight :		
0403 10 31	– – – – Not exceeding 3 %	(AGR)	(AGR)
0403 10 33	– – – – Exceeding 3 % but not exceeding 6 %	(AGR)	(AGR)
0403 10 39	– – – – Exceeding 6 %	(AGR)	(AGR)
	– – Flavoured or containing added fruit or cocoa :		
	– – – In powder, granules or other solid forms, of a milkfat content by weight :		
0403 10 51	– – – – Not exceeding 1,5 %	12 + MOB	Free + MOB
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %	12 + MOB	Free + MOB
0403 10 59	– – – – Exceeding 27 %	12 + MOB	Free + MOB
	– – – Other, of a milkfat content, by weight :		
0403 10 91	– – – – Not exceeding 3 %	8 + MOB	Free + MOB
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %	8 + MOB	Free + MOB
0403 10 99	– – – – Exceeding 6 %	8 + MOB	Free + MOB

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0403 90	**– Other :**		
	– – Not flavoured nor containing added fruit or cocoa :		
	– – – In powder, granules or other solid forms :		
	– – – – Not containing added sugar or other sweetening matter, with a fat content, by weight :		
0403 90 11	– – – – – Not exceeding 1,5 %	(AGR)	(AGR)
0403 90 13	– – – – – Exceeding 1,5 % but not exceeding 27 %	(AGR)	(AGR)
0403 90 19	– – – – – Exceeding 27 %	(AGR)	(AGR)
	– – – – Other, of a fat content, by weight :		
0403 90 31	– – – – – Not exceeding 1,5 %	(AGR)	(AGR)
0403 90 33	– – – – – Exceeding 1,5 % but not exceeding 27 %	(AGR)	(AGR)
0403 90 39	– – – – – Exceeding 27 %	(AGR)	(AGR)
	– – – Other :		
	– – – – Not containing added sugar or other sweetening matter, of a fat content, by weight :		
0403 90 51	– – – – – Not exceeding 3 %	(AGR)	(AGR)
0403 90 53	– – – – – Exceeding 3 % but not exceeding 6 %	(AGR)	(AGR)
0403 90 59	– – – – – Exceeding 6 %	(AGR)	(AGR)
	– – – – Other, of a fat content, by weight :		
0403 90 61	– – – – – Not exceeding 3 %	(AGR)	(AGR)
0403 90 63	– – – – – Exceeding 3 % but not exceeding 6 %	(AGR)	(AGR)
0403 90 69	– – – – – Exceeding 6 %	(AGR)	(AGR)
	– – Flavoured or containing added fruit or cocoa :		
	– – – In powder, granules or other solid forms, of a milkfat content by weight :		
0403 90 71	– – – – Not exceeding 1,5 %	12 + MOB	Free + MOB
0403 90 73	– – – – Exceeding 1,5 % but not exceeding 27 %	12 + MOB	Free + MOB
0403 90 79	– – – – Exceeding 27 %	12 + MOB	Free + MOB
	– – – Other, of a milkfat content, by weight :		
0403 90 91	– – – – Not exceeding 3 %	8 + MOB	Free + MOB
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %	8 + MOB	Free + MOB
0403 90 99	– – – – Exceeding 6 %	8 + MOB	Free + MOB
0404	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included :**		
0404 10	**– Whey, whether or not concentrated or containing added sugar or other sweetening matter :**		
	– – In powder, granules or other solid forms :		
0404 10 11	– – – Not containing added sugar or other sweetening matter	(AGR)	(AGR)
0404 10 19	– – – Other	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
0404 10 91	– – – Not containing added sugar or other sweetening matter	(AGR)	(AGR)
0404 10 99	– – – Other	(AGR)	(AGR)
0404 90	**– Other :**		
	– – Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by weight :		
	– – – Not exceeding 42 %, and of a fat content, by weight :		
0404 90 11	– – – – Not exceeding 1,5 %	(AGR)	(AGR)
0404 90 13	– – – – Exceeding 1,5 % but not exceeding 27 %	(AGR)	(AGR)
0404 90 19	– – – – Exceeding 27 %	(AGR)	(AGR)
	– – – Exceeding 42 %, and of a fat content, by weight :		
0404 90 31	– – – – Not exceeding 1,5 %	(AGR)	(AGR)
0404 90 33	– – – – Exceeding 1,5 % but not exceeding 27 %	(AGR)	(AGR)
0404 90 39	– – – – Exceeding 27 %	(AGR)	(AGR)
	– – Other, of a protein content (nitrogen content x 6,38), by weight :		
	– – – Not exceeding 42 %, and of a fat content, by weight :		
0404 90 51	– – – – Not exceeding 1,5 %	(AGR)	(AGR)
0404 90 53	– – – – Exceeding 1,5 % but not exceeding 27 %	(AGR)	(AGR)
0404 90 59	– – – – Exceeding 27 %	(AGR)	(AGR)
	– – – Exceeding 42 %, and of a fat content, by weight :		
0404 90 91	– – – – Not exceeding 1,5 %	(AGR)	(AGR)
0404 90 93	– – – – Exceeding 1,5 % but not exceeding 27 %	(AGR)	(AGR)
0404 90 99	– – – – Exceeding 27 %	(AGR)	(AGR)
0405 00	**Butter and other fats and oils derived from milk :**		
0405 00 10	– Of a fat content, by weight, not exceeding 85 %	(AGR)	(AGR)
0405 00 90	– Other	(AGR)	(AGR)
0406	**Cheese and curd :**		
0406 10	**– Fresh cheese (including whey cheese), not fermented, and curd :**		
0406 10 10	– – Of a fat content, by weight, not exceeding 40 %	(AGR)	(AGR)
0406 10 90	– – Other	(AGR)	(AGR)
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	(AGR)	(AGR)
0406 20 90	– – Other	(AGR)	(AGR)
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 %	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
	– – – Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter :		
0406 30 31	– – – – Not exceeding 48 %	(AGR)	(AGR)
0406 30 39	– – – – Exceeding 48 %	(AGR)	(AGR)
0406 30 90	– – – Of a fat content, by weight, exceeding 36 %	(AGR)	(AGR)
0406 40 00	**– Blue-veined cheese**	(AGR)	(AGR)
0406 90	**– Other cheese :**		
0406 90 11	– – For processing	(AGR)	(AGR)
	– – Other :		
0406 90 13	– – – Emmental	(AGR)	(AGR)
0406 90 15	– – – Gruyère, Sbrinz	(AGR)	(AGR)
0406 90 17	– – – Bergkäse, Appenzell, Vacherin fribourgeois, Vacherin Mont d'Or and Tête de Moine	(AGR)	(AGR)
0406 90 19	– – – Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	(AGR)	(AGR)
0406 90 21	– – – Cheddar	(AGR)	(AGR)
0406 90 23	– – – Edam	(AGR)	(AGR)
0406 90 25	– – – Tilsit	(AGR)	(AGR)
0406 90 27	– – – Butterkäse	(AGR)	(AGR)
0406 90 29	– – – Kashkaval	(AGR)	(AGR)
	– – – Feta :		
0406 90 31	– – – – Of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles	(AGR)	(AGR)
0406 90 33	– – – – Other	(AGR)	(AGR)
0406 90 35	– – – Kefalo-Tyri	(AGR)	(AGR)
0406 90 37	– – – Finlandia	(AGR)	(AGR)
0406 90 39	– – – Jarlsberg	(AGR)	(AGR)
	– – – Other :		
0406 90 50	– – – – Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles	(AGR)	(AGR)
	– – – – Other :		
	– – – – – Of a fat content, by weight, not exceeding 40 % and a water content calculated, by weight, of the non-fatty matter :		
	– – – – – – Not exceeding 47 % :		
0406 90 61	– – – – – – – Grana Padano, Parmigiano Reggiano	(AGR)	(AGR)
0406 90 63	– – – – – – – Fiore Sardo, Pecorino	(AGR)	(AGR)
0406 90 69	– – – – – – – Other	(AGR)	(AGR)
	– – – – – – Exceeding 47 % but not exceeding 72 % :		
0406 90 71	– – – – – – – Fresh cheese, fermented	(AGR)	(AGR)
0406 90 73	– – – – – – – Provolone	(AGR)	(AGR)
0406 90 75	– – – – – – – Asiago, Caciocavallo, Montasio, Ragusano	(AGR)	(AGR)
0406 90 77	– – – – – – – Danbo, Fontal, Fontina, Fynbo, Gouda, Havarti, Maribo, Samsoe	(AGR)	(AGR)
0406 90 79	– – – – – – – Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0406 90 81	– – – – – – – Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	(AGR)	(AGR)
0406 90 83	– – – – – – – Riccotta, salted	(AGR)	(AGR)
0406 90 85	– – – – – – – Kefalograviera, Kasseri	(AGR)	(AGR)
0406 90 89	– – – – – – – Other	(AGR)	(AGR)
	– – – – – – Exceeding 72 %:		
0406 90 91	– – – – – – – Fresh cheese, fermented	(AGR)	(AGR)
0406 90 93	– – – – – – – Other	(AGR)	(AGR)
	– – – – – Other:		
0406 90 97	– – – – – – Fresh cheese, fermented	(AGR)	(AGR)
0406 90 99	– – – – – – Other	(AGR)	(AGR)
0407 00	**Birds' eggs, in shell, fresh, preserved or cooked :**		
	– Of poultry:		
	– – For hatching (1):		
0407 00 11	– – – Of turkeys or geese	(AGR)	(AGR)
0407 00 19	– – – Other	(AGR)	(AGR)
0407 00 30	– – Other	(AGR)	(AGR)
0407 00 90	– Other	8	12
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 10	– – – Suitable for human consumption	(AGR)	(AGR)
0408 11 90	– – – Other (2)	Free	Free
0408 19	**– – Other :**		
	– – – Suitable for human consumption:		
0408 19 11	– – – – Liquid	(AGR)	(AGR)
0408 19 19	– – – – Frozen	(AGR)	(AGR)
0408 19 90	– – – Other (2)	Free	Free
	– Other :		
0408 91	**– – Dried :**		
0408 91 10	– – – Suitable for human consumption	(AGR)	(AGR)
0408 91 90	– – – Other (2)	Free	Free
0408 99	**– – Other :**		
0408 99 10	– – – Suitable for human consumption	(AGR)	(AGR)
0408 99 90	– – – Other (2)	Free	Free
0409 00 00	**Natural honey**	27	27

(1) Only poultry eggs which fulfil the conditions laid down in the relevant Community provisions are eligible for entry under this subheading.
(2) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0410 00 00	**Edible products of animal origin, not elsewhere specified or included**	12	12

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0501 00 00	**Human hair, unworked, whether or not washed or scoured; waste of human hair** .	Free	Free
0502	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair :**		
0502 10	**– Pigs', hogs' or boars' bristles and hair and waste thereof :**		
0502 10 10	– – Unworked bristles or hair, whether or not washed, degreased or disinfected; waste .	Free	Free
0502 10 90	– – Other bristles or hair	Free	Free
0502 90 00	**– Other**	Free	Free
0503 00 00	**Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material**	Free	Free
0504 00 00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof**	Free	Free
0505	**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 :**		
0505 10	**– Feathers of a kind used for stuffing; down :**		
0505 10 10	– – Raw	Free	Free
0505 10 90	– – Other	1,4	3,5
0505 90 00	**– Other**	0,8	2
0506	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products :**		
0506 10 00	**– Ossein and bones treated with acid**	Free	Free
0506 90 00	**– Other**	Free	Free
0507	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products :**		
0507 10 00	**– Ivory; ivory powder and waste**	Free	Free
0507 90 00	**– Other**	Free	Free
0508 00 00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0509 00	**Natural sponges of animal origin :**		
0509 00 10	– Raw	Free	Free
0509 00 90	– Other	3,2	8
0510 00 00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved**	Free	Free
0511	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption :**		
0511 10 00	– **Bovine semen**	Free	Free
	– **Other :**		
0511 91	– – **Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :**		
0511 91 10	– – – Fish waste	Free	Free
0511 91 90	– – – Other	Free	Free
0511 99	– – **Other :**		
0511 99 10	– – – Sinews or tendons; parings and similar waste of raw hides or skins	Free	Free
0511 99 90	– – – Other	Free	Free

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0601	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 12,12 :**		
0601 10	**– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant :**		
0601 10 10	– – Hyacinths	8	8
0601 10 20	– – Narcissi	8	8
0601 10 30	– – Tulips	8	8
0601 10 40	– – Gladioli	8	8
0601 10 90	– – Other	8	8
0601 20	**– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :**		
0601 20 10	– – Chicory plants and roots	2	2
0601 20 30	– – Orchids, hyacinths, narcissi and tulips	15	15
0601 20 90	– – Other	10	10
0602	**Other live plants (including their roots), cuttings and slips; mushroom spawn :**		
0602 10	**– Unrooted cuttings and slips :**		
0602 10 10	– – Of vines	Free	Free
0602 10 90	– – Other	8	8
0602 20	**– Edible fruit or nut trees, shrubs and bushes, grafted or not :**		
0602 20 10	– – Vine slips, grafted or rooted	3	3
	– – Other :		
0602 20 91	– – – Neither budded nor grafted	13	13
0602 20 99	– – – Budded or grafted	13	13
0602 30	**– Rhododendrons and azaleas, grafted or not :**		
0602 30 10	– – Rhododendron simsii (Azalea indica)	13	13
0602 30 90	– – Other	13	13
0602 40	**– Roses, grafted or not :**		
	– – Neither budded nor grafted :		
0602 40 11	– – – With stock of a diameter not exceeding 10 mm	13	13
0602 40 19	– – – Other	13	13
0602 40 90	– – Budded or grafted	13	13

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– **Other :**		
0602 91 00	– – **Mushroom spawn**	13	13
0602 99	– – **Other :**		
0602 99 10	– – – Pineapple plants	Free	Free
	– – – Other :		
0602 99 30	– – – – Vegetable and strawberry plants	13	13
	– – – – Other :		
	– – – – – Outdoor plants :		
	– – – – – – Trees, shrubs and bushes :		
0602 99 41	– – – – – – – Forest trees	13	13
	– – – – – – – Other :		
0602 99 45	– – – – – – – – Rooted cuttings and young plants	13	13
0602 99 49	– – – – – – – – Other	13	13
	– – – – – – Other outdoor plants :		
0602 99 51	– – – – – – – Perennial plants	13	13
0602 99 59	– – – – – – – Other	13	13
	– – – – – Indoor plants :		
0602 99 70	– – – – – – Rooted cuttings and young plants, excluding cacti	13	13
	– – – – – – Other :		
0602 99 91	– – – – – – – Flowering plants with buds or flowers, excluding cacti	13	13
0602 99 99	– – – – – – – Other	13	13
0603	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared :**		
0603 10	– **Fresh :**		
	– – From 1 June to 31 October :		
0603 10 11	– – – Roses	24	24
0603 10 13	– – – Carnations	24	24
0603 10 15	– – – Orchids	24	24
0603 10 21	– – – Gladioli	24	24
0603 10 25	– – – Chrysanthemums	24	24
0603 10 29	– – – Other	24	24
	– – From 1 November to 31 May :		
0603 10 51	– – – Roses	17	17
0603 10 53	– – – Carnations	17	17
0603 10 55	– – – Orchids	17	17
0603 10 61	– – – Gladioli	17	17
0603 10 65	– – – Chrysanthemums	17	17
0603 10 69	– – – Other	17	17
0603 90 00	– **Other**	20	20

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0604	**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 :**		
0604 10	– **Mosses and lichens :**		
0604 10 10	– – Reindeer moss	Free	Free
0604 10 90	– – Other	4	4
	– **Other :**		
0604 91	– – **Fresh :**		
0604 91 10	– – – Christmas trees and conifer branches	10	10
0604 91 90	– – – Other	10	10
0604 99	– – **Other :**		
0604 99 10	– – – Not further prepared than dried	4	4
0604 99 90	– – – Other	17	17

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0701	**Potatoes, fresh or chilled :**		
0701 10 00	– **Seed** (1)	7	7
0701 90	– **Other :**		
0701 90 10	– – For the manufacture of starch (1)	9	9
	– – Other :		
	– – – New :		
0701 90 51	– – – – From 1 January to 15 May :		
	– – – – – From 1 January to end of February	15	10
	– – – – – From 1 March to 15 May	15	15
0701 90 59	– – – – From 16 May to 30 June	21	21
0701 90 90	– – – Other	18	18
0702 00	**Tomatoes, fresh or chilled :**		
0702 00 10	– From 1 November to 14 May :		
	– – From 1 November to 31 December	11 MIN 2 Ecu/100 kg/net	11 MIN 2 Ecu/100 kg/net
	– – From 1 January to end of February	5,5 MIN 1 Ecu/100 kg/net	5,5 MIN 1 Ecu/100 kg/net
	– – From 1 March to 14 May	11 MIN 2 Ecu/100 kg/net	11 MIN 2 Ecu/100 kg/net
0702 00 90	– From 15 May to 31 October	18 MIN 3,5 Ecu/100 kg/net	18 MIN 3,5 Ecu/100 kg/net
0703	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled :**		
0703 10	– **Onions and shallots :**		
	– – Onions :		
0703 10 11	– – – Seed	12	12
0703 10 19	– – – Other	12	12
0703 10 90	– – Shallots	12	12
0703 20 00	– **Garlic**	12	12
0703 90 00	– **Leeks and other alliaceous vegetables**	13	13

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0704	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled :**		
0704 10	**– Cauliflowers and headed broccoli :**		
0704 10 10	– – From 15 April to 30 November	17 MIN 2 Ecu/100 kg/net	17 MIN 2 Ecu/100 kg/net
0704 10 90	– – From 1 December to 14 April	12 MIN 1,4 Ecu/100 kg/net	12 MIN 1,4 Ecu/100 kg/net
0704 20 00	**– Brussels sprouts**	15	15
0704 90	**– Other :**		
0704 90 10	– – White cabbages and red cabbages	15 MIN 0,5 Ecu/100 kg/net	15 MIN 0,5 Ecu/100 kg/net
0704 90 90	– – Other	15	15
0705	**Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled :**		
	– Lettuce :		
0705 11	**– – Cabbage lettuce (head lettuce) :**		
0705 11 10	– – – From 1 April to 30 November	15 MIN 2,5 Ecu/100 kg/br	15 MIN 2,5 Ecu/100 kg/br
0705 11 90	– – – From 1 December to 31 March	13 MIN 1,6 Ecu/100 kg/br	13 MIN 1,6 Ecu/100 kg/br
0705 19 00	**– – Other**	13	13
	– Chicory :		
0705 21 00	**– – Witloof chicory (Cichorium intybus var. foliosum)**	13	13
0705 29 00	**– – Other**	13	13
0706	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled :**		
0706 10 00	**– Carrots and turnips**	17	17
0706 90	**– Other :**		
	– – Celeriac (rooted celery or German celery) :		
0706 90 11	– – – From 1 May to 30 September	13	13
0706 90 19	– – – From 1 October to 30 April	17	17
0706 90 30	– – Horse-radish (Cochlearia armoracia)	15	15
0706 90 90	– – Other	17	17
0707 00	**Cucumbers and gherkins, fresh or chilled :**		
	– Cucumbers :		
0707 00 11	– – From 1 November to 15 May	16	16
0707 00 19	– – From 16 May to 31 October	20	20
0707 00 90	– Gherkins	16	16

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0708	**Leguminous vegetables, shelled or unshelled, fresh or chilled :**		
0708 10	**– Peas (Pisum sativum) :**		
0708 10 10	– – From 1 September to 31 May	10	10
0708 10 90	– – From 1 June to 31 August	17	17
0708 20	**– Beans (Vigna spp., Phaseolus spp.) :**		
0708 20 10	– – From 1 October to 30 June	13 MIN 2 Ecu/100 kg/net	13 MIN 2 Ecu/100 kg/net
0708 20 90	– – From 1 July to 30 September	17 MIN 2 Ecu/100 kg/net	17 MIN 2 Ecu/100 kg/net
0708 90 00	**– Other leguminous vegetables :**		
	– – Broad beans (Vicia Faba major L.)	9,8	14
	– – Other	14	14
0709	**Other vegetables, fresh or chilled :**		
0709 10 00	**– Globe artichokes**	13	13
0709 20 00	**– Asparagus**	16	16
0709 30 00	**– Aubergines (egg-plants)**	16	16
0709 40 00	**– Celery other than celeriac**	16	16
	– Mushrooms and truffles :		
0709 51	**– – Mushrooms :**		
0709 51 10	– – – Cultivated mushrooms	16	16
0709 51 30	– – – Chantarelles	4	4
0709 51 50	– – – Flap mushrooms	7	7
0709 51 90	– – – Other	8	8
0709 52 00	**– – Truffles**	8	8
0709 60	**– Fruits of the genus Capsicum or of the genus Pimenta :**		
0709 60 10	– – Sweet peppers	6,3	6,3
	– – Other :		
0709 60 91	– – – Of the genus Capsicum, for the manufacture of capsicin or Capsicum oleoresin dyes (1)	Free	Free
0709 60 95	– – – For the industrial manufacture of essential oils or resinoids (1)	Free	Free
0709 60 99	– – – Other	5	10
0709 70 00	**– Spinach, New Zealand spinach and orache spinach (garden spinach)**	13	13
0709 90	**– Other :**		
0709 90 10	– – Salad vegetables, other than lettuce (Lactuca sativa) and chicory (Cichorium spp.)	13	13
0709 90 20	– – Chard (or white beet) and cardoons	9,1	13
	– – Olives :		
0709 90 31	– – – For uses other than the production of oil (1)	7	7
0709 90 39	– – – Other	(AGR)	(AGR)

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0709 90 40	– – Capers	7	7
0709 90 50	– – Fennel	10	10
0709 90 60	– – Sweet corn	(AGR)	(AGR)
0709 90 70	– – Courgettes	16	16
0709 90 90	– – Other :		
	– – Parsley	11,2	16
	– – Other	16	16
0710	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen :**		
0710 10 00	**– Potatoes**	18	18
	– Leguminous vegetables, shelled or unshelled :		
0710 21 00	**– – Peas (Pisum sativum)**	18	18
0710 22 00	**– – Beans (Vigna spp., Phaseolus spp.)**	18	18
0710 29 00	**– – Other**	18	18
0710 30 00	**– Spinach, New Zealand spinach and orache spinach (garden spinach)**	18	18
0710 40 00	**– Sweet corn**	8 + MOB	Free + MOB
0710 80	**– Other vegetables :**		
0710 80 10	– – Olives	19	19
	– – Fruits of the genus Capsicum or of the genus Pimenta :		
0710 80 51	– – – Sweet pepper	18	18
0710 80 59	– – – Other	5	10
0710 80 60	– – Mushrooms	18	18
0710 80 70	– – Tomatoes	18	18
0710 80 80	– – Artichokes	18	18
0710 80 90	– – Other	18	18
0710 90 00	**– Mixtures of vegetables**	18	18
0711	**Vegetables 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 :**		
0711 10 00	**– Onions**	9	9
0711 20	**– Olives :**		
0711 20 10	– – For uses other than the production of oil (1)	8	8
0711 20 90	– – Other	(AGR)	(AGR)
0711 30 00	**– Capers**	6	6
0711 40 00	**– Cucumbers and gherkins**	15	15
0711 90	**– Other vegetables; mixtures of vegetables :**		
	– – Vegetables :		
0711 90 10	– – – Fruits of the genus Capsicum or of the genus Pimenta, excluding sweet peppers	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0711 90 30	– – – Sweet corn	8 + MOB	Free + MOB
0711 90 50	– – – Mushrooms	12	12
0711 90 70	– – – Other	12	12
0711 90 90	– – Mixtures of vegetables	15	15
0712	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared :**		
0712 10 00	**– Potatoes whether or not cut or sliced but not further prepared**	16	15
0712 20 00	**– Onions**	16	16
0712 30 00	**– Mushrooms and truffles**	16	15
0712 90	**– Other vegetables; mixtures of vegetables :**		
	– – Sweet corn (Zea mays var. saccharata) :		
0712 90 11	– – – Hybrids for sowing (1)	Free	Free
0712 90 19	– – – Other	(AGR)	(AGR)
0712 90 30	– – Tomatoes	16	15
0712 90 50	– – Carrots	16	15
0712 90 90	– – Other	16	15
0713	**Dried leguminous vegetables, shelled, whether or not skinned or split :**		
0713 10	**– Peas (Pisum sativum) :**		
	– – For sowing :		
0713 10 11	– – – Field peas (Pisum arvense L.)	1,5	1,5
0713 10 19	– – – Other	1,5	1,5
0713 10 90	– – Other	1,5	1,5
0713 20	**– Chickpeas (garbanzos) :**		
0713 20 10	– – For sowing	1,5	1,5
0713 20 90	– – Other	1,5	1,5
	– Beans (Vigna spp., Phaseolus spp.) :		
0713 31	**– – Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek :**		
0713 31 10	– – – For sowing	1,5	1,5
0713 31 90	– – – Other	1,5	1,5
0713 32	**– – Small red (Adzuki) beans (Phaseolus or Vigna angularis) :**		
0713 32 10	– – – For sowing	1,5	1,5
0713 32 90	– – – Other	1,5	1,5
0713 33	**– – Kidney beans, including white pea beans (Phaseolus vulgaris) :**		
0713 33 10	– – – For sowing	1,5	1,5
0713 33 90	– – – Other	1,5	1,5
0713 39	**– – Other :**		
0713 39 10	– – – For sowing	1,5	1,5
0713 39 90	– – – Other	1,5	1,5

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0713 40	**– Lentils :**		
0713 40 10	– – For sowing	1	1
0713 40 90	– – Other	1	1
0713 50	**– Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) :**		
0713 50 10	– – For sowing	2,5	2,5
0713 50 90	– – Other	2,5	2,5
0713 90	**– Other :**		
0713 90 10	– – For sowing	2,5	2,5
0713 90 90	– – Other	2,5	2,5
0714	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith :**		
0714 10	**– Manioc (cassava) :**		
0714 10 10	– – Pellets of flour and meal	(AGR)	(AGR)
0714 10 90	– – Other	(AGR)	(AGR)
0714 20 00	**– Sweet potatoes**	1,5	3
0714 90	**– Other :**		
0714 90 10	– – Arrowroot, salep and similar roots and tubers with high starch content	(AGR)	(AGR)
0714 90 90	– – Other	1,5	3

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS OR MELONS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0801	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled :**		
0801 10	**– Coconuts :**		
0801 10 10	– – Desiccated coconut	1	2
0801 10 90	– – Other	1	2
0801 20 00	**– Brazil nuts**	Free	Free
0801 30 00	**– Cashew nuts**	Free	Free
0802	**Other nuts, fresh or dried, whether or not shelled or peeled :**		
	– Almonds :		
0802 11	**– – In shell :**		
0802 11 10	– – – Bitter	Free	Free
0802 11 90	– – – Other	7	7
0802 12	**– – Shelled :**		
0802 12 10	– – – Bitter	Free	Free
0802 12 90	– – – Other	7	7
	– Hazelnuts or filberts (Corylus spp.) :		
0802 21 00	**– – In shell**	4	4
0802 22 00	**– – Shelled**	4	4
	– Walnuts :		
0802 31 00	**– – In shell**	4	4
0802 32 00	**– – Shelled**	4	4
0802 40 00	**– Chestnuts (Castanea spp.)**	7	7
0802 50 00	**– Pistachios**	2	2
0802 90	**– Other :**		
0802 90 10	– – Pecans	Free	Free
0802 90 30	– – Areca (or betel) and cola	1,5	1,5
0802 90 90	– – Other :		
	– – – Pignolia nuts	4	2
	– – – Other	4	4
0803 00	**Bananas, including plantains, fresh or dried :**		
0803 00 10	– Fresh	20	20
0803 00 90	– Dried	20	20
0804	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried :**		
0804 10 00	**– Dates**	6	12

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0804 20	**– Figs :**		
0804 20 10	– – Fresh	4,9	4,9
0804 20 90	– – Dried	10	7
0804 30 00	**– Pineapples**	9	2,7
0804 40	**– Avocados :**		
0804 40 10	– – From 1 December to 31 May	2	4
0804 40 90	– – From 1 June to 30 November	4	8
0804 50 00	**– Guavas, mangoes and mangosteens**	3	6
0805	**Citrus fruit, fresh or dried :**		
0805 10	**– Oranges :**		
	– – Sweet oranges, fresh :		
	– – – From 1 to 30 April :		
0805 10 11	– – – – Sanguines and semi-sanguines	7,8	13
	– – – – Other :		
0805 10 15	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins	7,8	13
0805 10 19	– – – – – Other	7,8	13
	– – – From 1 to 15 May :		
0805 10 21	– – – – Sanguines and semi-sanguines	3,6	6
	– – – – Other :		
0805 10 25	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins	3,6	6
0805 10 29	– – – – – Other	3,6	6
	– – – From 16 May to 15 October :		
0805 10 31	– – – – Sanguines and semi-sanguines	2,4	4
	– – – – Other :		
0805 10 35	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins	2,4	4
0805 10 39	– – – – – Other	2,4	4
	– – – From 16 October to 31 March :		
0805 10 41	– – – – Sanguines and semi-sanguines	12	20
	– – – – Other :		
0805 10 45	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins	12	20
0805 10 49	– – – – – Other	12	20
	– – Other :		
0805 10 70	– – – From 1 April to 15 October :		
	– – – – Fresh	9	15
	– – – – Other	15	15
0805 10 90	– – – From 16 October to 31 March :		
	– – – – Fresh	12	20
	– – – – Other	20	20

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0805 20	**– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :**		
0805 20 10	– – Clementines :		
	– – – – Fresh	12	20
	– – – – Other	20	20
0805 20 30	– – Monreales and satsumas :		
	– – – – Fresh	12	20
	– – – – Other	20	20
0805 20 50	– – Mandarins and wilkings :		
	– – – – Fresh	12	20
	– – – – Other	20	20
0805 20 70	– – Tangerines :		
	– – – – Fresh	12	20
	– – – – Other	20	20
0805 20 90	– – Other :		
	– – – – Fresh	12	20
	– – – – Other	20	20
0805 30	**– Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia) :**		
0805 30 10	– – Lemons (Citrus limon, Citrus limonum) :		
	– – – Fresh	4,8	8
	– – – Other	8	8
0805 30 90	– – Limes (Citrus aurantifolia)	16	16
0805 40 00	**– Grapefruit**	3	3
0805 90 00	**– Other**	16	16
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 c.v.) from 1 December to 31 January (1) :		
	– – – – – From 1 December to 31 December	10	10
	– – – – – From 1 January to 31 January	5	5
0806 10 15	– – – – Other :		
	– – – – – From 1 November to 31 December	18	18
	– – – – – From 1 January to 31 March	9	9
	– – – – – From 1 April to 14 July	18	18
0806 10 19	– – – From 15 July to 31 October	22	22
	– – Other :		
0806 10 91	– – – From 1 November to 14 July :		
	– – – – From 1 November to 31 December	18	18

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – From 1 January to 31 March	9	18
	– – – – From 1 April to 14 July	18	18
0806 10 99	– – – From 15 July to 31 October	22	22
0806 20	**– Dried :**		
	– – In immediate containers of a net capacity not exceeding 15 kg :		
0806 20 11	– – – Currants	3	3
0806 20 19	– – – Other	3	3
	– – Other :		
0806 20 91	– – – Currants	3	3
0806 20 99	– – – Other	3	3
0807	**Melons (including watermelons) and papaws (papayas), fresh :**		
0807 10	**– Melons (including watermelons) :**		
0807 10 10	– – Watermelons	11	11
0807 10 90	– – Other	11	11
0807 20 00	**– Papaws (papayas)**	3	3
0808	**Apples, pears and quinces, fresh :**		
0808 10	**– Apples :**		
0808 10 10	– – Cider apples, in bulk, from 16 September to 15 December	9 MIN 0,4 Ecu/100 kg/net	9 MIN 0,4 Ecu/100 kg/net
	– – Other :		
0808 10 91	– – – From 1 August to 31 December	14 MIN 2,4 Ecu/100 kg/net	14 MIN 2,4 Ecu/100 kg/net
0808 10 93	– – – From 1 January to 31 March	8 MIN 2,3 Ecu/100 kg/net	8 MIN 2,3 Ecu/100 kg/net
0808 10 99	– – – From 1 April to 31 July	6 MIN 1,4 Ecu/100 kg/net	6 MIN 1,4 Ecu/100 kg/net
0808 20	**– Pears and quinces :**		
	– – Pears :		
0808 20 10	– – – Perry pears, in bulk, from 1 August to 31 December	9 MIN 0,4 Ecu/100 kg/net	9 MIN 0,4 Ecu/100 kg/net
	– – – Other :		
0808 20 31	– – – – From 1 January to 31 March	10 MIN 1,5 Ecu/100 kg/net	10 MIN 1,5 Ecu/100 kg/net
0808 20 33	– – – – From 1 April to 15 July	5 MIN 2 Ecu/100 kg/net	5 MIN 2 Ecu/100 kg/net
0808 20 35	– – – – From 16 July to 31 July	10 MIN 1,5 Ecu/100 kg/net	10 MIN 1,5 Ecu/100 kg/net

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0808 20 39	– – – – From 1 August to 31 December	13 MIN 2 Ecu/100 kg/net	13 MIN 2 Ecu/100 kg/net
0808 20 90	– – Quinces	6,3	9
0809	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh :**		
0809 10 00	**– Apricots**	25	25
0809 20	**– Cherries :**		
0809 20 10	– – From 1 May to 15 July	15 MIN 3 Ecu/100 kg/net	15 MIN 3 Ecu/100 kg/net
0809 20 90	– – From 16 July to 30 April	15	15
0809 30 00	**– Peaches, including nectarines**	22	22
0809 40	**– Plums and sloes :**		
	– – Plums :		
0809 40 11	– – – From 1 July to 30 September	15 MIN 3 Ecu/100 kg/net	15 MIN 3 Ecu/100 kg/net
0809 40 19	– – – From 1 October to 30 June	8	8
0809 40 90	– – Sloes	15	15
0810	**Other fruit, fresh :**		
0810 10	**– Strawberries :**		
0810 10 10	– – From 1 May to 31 July	16 MIN 3 Ecu/100 kg/net	16 MIN 3 Ecu/100 kg/net
0810 10 90	– – From 1 August to 30 April :		
	– – – From 1 August to 30 September	14	14
	– – – From 1 October to 31 October	14	11,9
	– – – From 1 March to 31 March	14	14
0810 20	**– Raspberries, blackberries, mulberries and loganberries :**		
0810 20 10	– – Raspberries	11	11
0810 20 90	– – Other	12	12
0810 30	**– Black, white or red currants and gooseberries :**		
0810 30 10	– – Black currants	11	11
0810 30 30	– – Red currants	11	11
0810 30 90	– – Other	12	12
0810 40	**– Cranberries, bilberries and other fruits of the genus Vaccinium :**		
0810 40 10	– – Cowberries, foxberries or mountain cranberries (fruit of the species Vaccinium vitis idaea)	Free	Free
0810 40 30	– – Fruit of the species Vaccinium myrtillus	4	4
0810 40 50	– – Fruit of the species Vaccinium macrocarpon and Vaccinium corymbosum	4	4
0810 40 90	– – Other	12	12
0810 90	**– Other :**		
0810 90 10	– – Kiwifruit (Actinidia Chinensis Planch.)	11	11

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0810 90 90	– – Other :		
	– – – Pomegranates	7,7	11
	– – – Other	11	11
0811	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter :**		
0811 10	**– Strawberries :**		
	– – Containing added sugar or other sweetening matter :		
0811 10 11	– – – With a sugar content exceeding 13 % by weight	26 + AGR	26 + AGR
0811 10 19	– – – Other	26	26
0811 10 90	– – Other	18	18
0811 20	**– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries :**		
	– – Containing added sugar or other sweetening matter :		
0811 20 11	– – – With a sugar content exceeding 13 % by weight	26 + AGR	26 + AGR
0811 20 19	– – – Other	26	26
	– – Other :		
0811 20 31	– – – Raspberries	18	18
0811 20 39	– – – Black currants	18	18
0811 20 51	– – – Red currants	15	15
0811 20 59	– – – Blackberries and mulberries	15	15
0811 20 90	– – – Other	18	18
0811 90	**– Other :**		
	– – Containing added sugar or other sweetening matter :		
0811 90 10	– – – With a sugar content exceeding 13 % by weight	26 + AGR	26 + AGR
0811 90 30	– – – Other	26	26
	– – Other :		
0811 90 50	– – – Fruit of the species Vaccinium myrtillus (and cloudberries)	15	15
0811 90 70	– – – Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium	4	4
0811 90 90	– – – Other	18	18
0812	**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 :**		
0812 10 00	**– Cherries**	11	11
0812 20 00	**– Strawberries**	11	11
0812 90	**– Other :**		
0812 90 10	– – Apricots	16	16
0812 90 20	– – Oranges	16	16
0812 90 30	– – Papaws (papayas)	5,5	5,5
0812 90 40	– – Fruit of the species Vaccinium myrtillus	8	8
0812 90 50	– – Black currants	11	11
0812 90 60	– – Raspberries	11	11

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0812 90 90	– – Other	11	11
0813	**Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter :**		
0813 10 00	– **Apricots**	3,5	7
0813 20 00	– **Prunes**	12	12
0813 30 00	– **Apples**	4	8
0813 40	– **Other fruit :**		
0813 40 10	– – Peaches, including nectarines	3,5	7
0813 40 30	– – Pears	4	8
0813 40 50	– – Papaws (papayas)	1,5	3
0813 40 90	– – Other	3	6
0813 50	– **Mixtures of nuts or dried fruits of this Chapter :**		
	– – Fruit salads of dried fruit, other than that of heading Nos 0801 to 0806 :		
0813 50 11	– – – Not containing prunes	4	8
0813 50 19	– – – Containing prunes	12	12
0813 50 30	– – Mixtures exclusively of dried nuts of heading Nos 0801 and 0802 inclusive	Free	Free
	– – Other mixtures :		
0813 50 91	– – – Not containing prunes or figs	Free	Free
0813 50 99	– – – Other	Free	Free
0814 00 00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions**	2	2

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0901	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion :**		
	– Coffee, not roasted :		
0901 11 00	**– – Not decaffeinated**	5	5
0901 12 00	**– – Decaffeinated**	13	13
	– Coffee, roasted :		
0901 21 00	**– – Not decaffeinated**	15	15
0901 22 00	**– – Decaffeinated**	18	18
0901 30 00	**– Coffee husks and skins**	13	13
0901 40 00	**– Coffee substitutes containing coffee**	18	18
0902	**Tea :**		
0902 10 00	**– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg**	2,5	5
0902 20 00	**– Other green tea (not fermented)**	Free	Free
0902 30 00	**– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg**	2,5	5
0902 40 00	**– Other black tea (fermented) and other partly fermented tea**	Free	Free
0903 00 00	**Maté**	Free	Free
0904	**Pepper of the genus Piper ; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta :**		
	– Pepper :		
0904 11	**– – Neither crushed nor ground :**		
0904 11 10	– – – For the industrial manufacture of essential oils or resinoids (1)	Free	Free
0904 11 90	– – – Other	5	10
0904 12 00	**– – Crushed or ground**	6,2	12,5
0904 20	**– Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground :**		
	– – Neither crushed nor ground :		
0904 20 10	– – – Sweet peppers	12	11,5
	– – – Other :		
0904 20 31	– – – – Of the genus Capsicum, for the manufacture of capsicin or Capsicum oleoresin dyes (1)	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0904 20 35	– – – – For the industrial manufacture of essential oils or resinoids (1)	Free	Free
0904 20 39	– – – – Other	5	10
0904 20 90	– – Crushed or ground	6	12
0905 00 00	**Vanilla**	11,5	11,5
0906	**Cinnamon and cinnamon-tree flowers :**		
0906 10 00	**– Neither crushed nor ground**	8	8
0906 20 00	**– Crushed or ground**	8	8
0907 00 00	**Cloves (whole fruit, cloves and stems)**	15	15
0908	**Nutmeg, mace and cardamoms :**		
0908 10	**– Nutmeg :**		
0908 10 10	– – Neither crushed nor ground, for the industrial manufacture of essential oils or resinoids (1)	Free	Free
0908 10 90	– – Other	10	10
0908 20	**– Mace :**		
0908 20 10	– – Neither crushed nor ground	Free	Free
0908 20 90	– – Crushed or ground	8	8
0908 30 00	**– Cardamoms**	Free	Free
0909	**Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper :**		
0909 10	**– Seeds of anise or badian :**		
0909 10 10	– – Seeds of anise	2,5	5
0909 10 90	– – Seeds of badian	11,5	23
0909 20 00	**– Seeds of coriander**	Free	Free
0909 30	**– Seeds of cumin :**		
	– – Neither crushed nor ground :		
0909 30 11	– – – For the industrial manufacture of essential oils or resinoids (1)	Free	Free
0909 30 19	– – – Other	2,5	5
0909 30 90	– – Crushed or ground	5	10
0909 40	**– Seeds of caraway :**		
	– – Neither crushed nor ground :		
0909 40 11	– – – For the industrial manufacture of essential oils or resinoids (1)	Free	Free
0909 40 19	– – – Other	2,5	5
0909 40 90	– – Crushed or ground	5	10

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
0909 50	**– Seeds of fennel or juniper :**		
	– – Neither crushed nor ground :		
0909 50 11	– – – For the industrial manufacture of essential oils or resinoids (1)	Free	Free
0909 50 19	– – – Other	2,5	5
0909 50 90	– – Crushed or ground	5	10
0910	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices :**		
0910 10 00	**– Ginger**	Free	Free
0910 20	**– Saffron :**		
0910 20 10	– – Neither crushed nor ground	8	16
0910 20 90	– – Crushed or ground	9,5	19
0910 30 00	**– Turmeric (curcuma)**	Free	Free
0910 40	**– Thyme; bay leaves :**		
	– – Thyme :		
	– – – Neither crushed nor ground :		
0910 40 11	– – – – Wild thyme (Thymus serpyllum)	Free	Free
0910 40 13	– – – – Other	7	14
0910 40 19	– – – Crushed or ground	8,5	17
0910 40 90	– – Bay leaves	7	14
0910 50 00	**– Curry**	Free	Free
	– Other spices :		
0910 91	**– – Mixtures referred to in Note 1 (b) to this Chapter :**		
0910 91 10	– – – Neither crushed nor ground	10	20
0910 91 90	– – – Crushed or ground	12,5	25
0910 99	**– – Other :**		
0910 99 10	– – – Fenugreek seed	Free	Free
	– – – Other :		
0910 99 91	– – – – Neither crushed nor ground	10	20
0910 99 99	– – – – Crushed or ground	12,5	25

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

CHAPTER 10

CEREALS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1001	**Wheat and meslin :**		
1001 10	**– Durum wheat :**		
1001 10 10	– – Seed	(AGR)	(AGR)
1001 10 90	– – Other	(AGR)	(AGR)
1001 90	**– Other :**		
1001 90 10	– – Spelt for sowing (1)	20	20
	– – Other spelt, common wheat and meslin :		
1001 90 91	– – – Common wheat and meslin seed	(AGR)	(AGR)
1001 90 99	– – – Other	(AGR)	(AGR)
1002 00 00	**Rye**	(AGR)	(AGR)
1003 00	**Barley :**		
1003 00 10	– Seed	(AGR)	(AGR)
1003 00 90	– Other	(AGR)	(AGR)
1004 00	**Oats :**		
1004 00 10	– Seed	(AGR)	(AGR)
1004 00 90	– Other	(AGR)	(AGR)
1005	**Maize (corn) :**		
1005 10	**– Seed :**		
	– – Hybrid (1) :		
1005 10 11	– – – Double hybrids and top cross hybrids	Free	Free
1005 10 13	– – – Three-cross hybrids	Free	Free
1005 10 15	– – – Simple hybrids	Free	Free
1005 10 19	– – – Other	Free	Free
1005 10 90	– – Other	(AGR)	(AGR)
1005 90 00	**– Other**	(AGR)	(AGR)
1006	**Rice :**		
1006 10	**– Rice in the husk (paddy or rough) :**		
1006 10 10	– – For sowing (1)	12	12
	– – Other :		
1006 10 91	– – – Round grain	(AGR)	(AGR)

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1006 10 99	– – – Long grain	(AGR)	(AGR)
1006 20	**– Husked (brown) rice :**		
1006 20 10	– – Round grain	(AGR)	(AGR)
1006 20 90	– – Long grain	(AGR)	(AGR)
1006 30	**– Semi-milled or wholly milled rice, whether or not polished or glazed :**		
	– – Semi-milled rice :		
1006 30 11	– – – Round grain	(AGR)	(AGR)
1006 30 19	– – – Long grain	(AGR)	(AGR)
	– – Wholly milled rice :		
1006 30 91	– – – Round grain	(AGR)	(AGR)
1006 30 99	– – – Long grain	(AGR)	(AGR)
1006 40 00	**– Broken rice**	(AGR)	(AGR)
1007 00	**Grain sorghum :**		
1007 00 10	– Hybrids for sowing (1)	Free	Free
1007 00 90	– Other	(AGR)	(AGR)
1008	**Buckwheat, millet and canary seed; other cereals :**		
1008 10 00	**– Buckwheat**	(AGR)	(AGR)
1008 20 00	**– Millet**	(AGR)	(AGR)
1008 30 00	**– Canary seed**	(AGR)	(AGR)
1008 90	**– Other cereals :**		
1008 90 10	– – Triticale	(AGR)	(AGR)
1008 90 90	– – Other	(AGR)	(AGR)

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

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1101 00 00	**Wheat or meslin flour**	(AGR)	(AGR)
1102	**Cereal flours other than of wheat or meslin :**		
1102 10 00	– **Rye flour**	(AGR)	(AGR)
1102 20	– **Maize (corn) flour :**		
1102 20 10	– – Of a fat content not exceeding 1,5 % by weight	(AGR)	(AGR)
1102 20 90	– – Other	(AGR)	(AGR)
1102 30 00	– **Rice flour**	(AGR)	(AGR)
1102 90	– **Other :**		
1102 90 10	– – Barley flour	(AGR)	(AGR)
1102 90 30	– – Oat flour	(AGR)	(AGR)
1102 90 90	– – Other	(AGR)	(AGR)
1103	**Cereal groats, meal and pellets :**		
	– **Groats and meal :**		
1103 11	– – **Of wheat :**		
1103 11 10	– – – Durum wheat	(AGR)	(AGR)
1103 11 90	– – – Common wheat and spelt	(AGR)	(AGR)
1103 12 00	– – **Of oats**	(AGR)	(AGR)
1103 13	– – **Of maize (corn) :**		
	– – – Of a fat content not exceeding 1,5 % by weight :		
1103 13 11	– – – – For the brewing industry (1)	(AGR)	(AGR)
1103 13 19	– – – – Other	(AGR)	(AGR)
1103 13 90	– – – Other	(AGR)	(AGR)
1103 14 00	– – **Of rice**	(AGR)	(AGR)
1103 19	– – **Of other cereals :**		
1103 19 10	– – – Of rye	(AGR)	(AGR)
1103 19 30	– – – Of barley	(AGR)	(AGR)
1103 19 90	– – – Other	(AGR)	(AGR)
	– **Pellets :**		
1103 21 00	– – **Of wheat**	(AGR)	(AGR)
1103 29	– – **Of other cereals :**		
1103 29 10	– – – Of rye	(AGR)	(AGR)
1103 29 20	– – – Of barley	(AGR)	(AGR)

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1103 29 30	– – – Of oats	(AGR)	(AGR)
1103 29 40	– – – Of maize	(AGR)	(AGR)
1103 29 50	– – – Of rice	(AGR)	(AGR)
1103 29 90	– – – Other	(AGR)	(AGR)
1104	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground :**		
	– Rolled or flaked grains :		
1104 11	– – **Of barley :**		
1104 11 10	– – – Rolled	(AGR)	(AGR)
1104 11 90	– – – Flaked	(AGR)	(AGR)
1104 12	– – **Of oats :**		
1104 12 10	– – – Rolled	(AGR)	(AGR)
1104 12 90	– – – Flaked	(AGR)	(AGR)
1104 19	– – **Of other cereals :**		
1104 19 10	– – – Of wheat	(AGR)	(AGR)
1104 19 30	– – – Of rye	(AGR)	(AGR)
1104 19 50	– – – Of maize	(AGR)	(AGR)
	– – – Other :		
1104 19 91	– – – – Flaked rice	(AGR)	(AGR)
1104 19 99	– – – – Other	(AGR)	(AGR)
	– Other worked grains (for example, hulled, pearled, sliced or kibbled) :		
1104 21	– – **Of barley :**		
1104 21 10	– – – Hulled (shelled or husked)	(AGR)	(AGR)
1104 21 30	– – – Hulled and sliced or kibbled ('Grütze' or 'grutten')	(AGR)	(AGR)
1104 21 50	– – – Pearled	(AGR)	(AGR)
1104 21 90	– – – Not otherwise worked than kibbled	(AGR)	(AGR)
1104 22	– – **Of oats :**		
1104 22 10	– – – Hulled (shelled or husked)	(AGR)	(AGR)
1104 22 30	– – – Hulled and sliced or kibbled ('Grütze' or 'grutten')	(AGR)	(AGR)
1104 22 50	– – – Pearled	(AGR)	(AGR)
1104 22 90	– – – Not otherwise worked than kibbled	(AGR)	(AGR)
1104 23	– – **Of maize (corn) :**		
1104 23 10	– – – Hulled (shelled or husked), whether or not sliced or kibbled	(AGR)	(AGR)
1104 23 30	– – – Pearled	(AGR)	(AGR)
1104 23 90	– – – Not otherwise worked than kibbled	(AGR)	(AGR)
1104 29	– – **Of other cereals :**		
1104 29 10	– – – Hulled (shelled or husked), whether or not sliced or kibbled	(AGR)	(AGR)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1104 29 30	– – – Pearled	(AGR)	(AGR)
	– – – Not otherwise worked than kibbled :		
1104 29 91	– – – – Of wheat	(AGR)	(AGR)
1104 29 95	– – – – Of rye	(AGR)	(AGR)
1104 29 99	– – – – Other	(AGR)	(AGR)
1104 30	**– Germ of cereals, whole, rolled, flaked or ground :**		
1104 30 10	– – Of wheat	(AGR)	(AGR)
1104 30 90	– – Of other cereals	(AGR)	(AGR)
1105	**Flour, meal and flakes of potatoes :**		
1105 10 00	**– Flour and meal**	19	19
1105 20 00	**– Flakes**	19	19
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 10 00	**– Flour and meal of the dried leguminous vegetables of heading No 0713**	6	12
1106 20	**– Flour and meal of sago, roots or tubers of heading No 0714 :**		
1106 20 10	– – Denatured (1)	(AGR)	(AGR)
	– – Other :		
1106 20 91	– – – For the manufacture of starches (1)	(AGR)	(AGR)
1106 20 99	– – – Other	(AGR)	(AGR)
1106 30	**– Flour, meal and powder of the products of Chapter 8 :**		
1106 30 10	– – Of bananas	8,5	17
1106 30 90	– – Other	6,5	13
1107	**Malt, whether or not roasted :**		
1107 10	**– Not roasted :**		
	– – Of wheat :		
1107 10 11	– – – In the form of flour	(AGR)	(AGR)
1107 10 19	– – – Other	(AGR)	(AGR)
	– – Other :		
1107 10 91	– – – In the form of flour	(AGR)	(AGR)
1107 10 99	– – – Other	(AGR)	(AGR)
1107 20 00	**– Roasted**	(AGR)	(AGR)
1108	**Starches; inulin :**		
	– Starches :		
1108 11 00	– – **Wheat starch**	(AGR)	(AGR)
1108 12 00	– – **Maize (corn) starch**	(AGR)	(AGR)
1108 13 00	– – **Potato starch**	(AGR)	(AGR)
1108 14 00	– – **Manioc (cassava) starch**	(AGR)	(AGR)

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1108 19	– – **Other starches :**		
1108 19 10	– – – Rice starch	(AGR)	(AGR)
1108 19 90	– – – Other	(AGR)	(AGR)
1108 20 00	– **Inulin**	15	30
1109 00 00	**Wheat gluten, whether or not dried**	(AGR)	(AGR)

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1201 00	**Soya beans, whether or not broken :**		
1201 00 10	– For sowing (1)	Free	Free
1201 00 90	– Other	Free	Free
1202	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken :**		
1202 10	**– In shell :**		
1202 10 10	– – For sowing (1)	Free	Free
1202 10 90	– – Other	Free	Free
1202 20 00	**– Shelled, whether or not broken**	Free	Free
1203 00 00	**Copra**	Free	Free
1204 00	**Linseed, whether or not broken :**		
1204 00 10	– For sowing (1)	Free	Free
1204 00 90	– Other	Free	Free
1205 00	**Rape or colza seeds, whether or not broken :**		
1205 00 10	– For sowing (1)	Free	Free
1205 00 90	– Other	Free	Free
1206 00	**Sunflower seeds, whether or not broken :**		
1206 00 10	– For sowing (1)	Free	Free
1206 00 90	– Other	Free	Free
1207	**Other oil seeds and oleaginous fruits, whether or not broken :**		
1207 10	**– Palm nuts and kernels :**		
1207 10 10	– – For sowing (1)	Free	Free
1207 10 90	– – Other	Free	Free
1207 20	**– Cotton seeds :**		
1207 20 10	– – For sowing (1)	Free	Free
1207 20 90	– – Other	Free	Free
1207 30	**– Castor oil seeds :**		
1207 30 10	– – For sowing (1)	Free	Free
1207 30 90	– – Other	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1207 40	**– Sesamum seeds :**		
1207 40 10	– – For sowing (1)	Free	Free
1207 40 90	– – Other	Free	Free
1207 50	**– Mustard seeds :**		
1207 50 10	– – For sowing (1)	Free	Free
1207 50 90	– – Other	Free	Free
1207 60	**– Safflower seeds :**		
1207 60 10	– – For sowing (1)	Free	Free
1207 60 90	– – Other	Free	Free
	– Other :		
1207 91	**– – Poppy seeds :**		
1207 91 10	– – – For sowing (1)	Free	Free
1207 91 90	– – – Other	Free	Free
1207 92	**– – Shea nuts (karite nuts) :**		
1207 92 10	– – – For sowing (1)	Free	Free
1207 92 90	– – – Other	Free	Free
1207 99	**– – Other :**		
1207 99 10	– – – For sowing (1)	Free	Free
	– – – Other :		
1207 99 91	– – – – Hemp seeds	Free	Free
1207 99 99	– – – – Other	Free	Free
1208	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard :**		
1208 10 00	**– Of soya beans**	7	7
1208 90 00	**– Other**	Free	Free
1209	**Seeds, fruit and spores, of a kind used for sowing :**		
	– Beet seed :		
1209 11 00	**– – Sugar beet seed**	6,5	13
1209 19 00	**– – Other**	6,5	13
	– Seeds of forage plants, other than beet seed :		
1209 21 00	**– – Lucerne (alfalfa) seed**	1,2	2,5
1209 22	**– – Clover (Trifolium spp.) seed :**		
1209 22 10	– – – Red clover (Trifolium pratense L.)	1	2
1209 22 30	– – – White clover (Trifolium repens L.)	1	2
1209 22 90	– – – Other	1	2
1209 23	**– – Fescue seed :**		
1209 23 10	– – – Meadow fescue (Festuca pratensis Huds.) seed and red fescue (Festuca rubra L.)	1	2
1209 23 30	– – – Sheep's fescue (Festuca ovina L.)	1,2	2,5

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1209 23 90	– – – Other	1,2	2,5
1209 24 00	– – **Kentucky blue grass (Poa pratensis L.) seed**	1	2
1209 25	– – **Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed :**		
1209 25 10	– – – Italian ryegrass (including westerwolds) (Lolium multiflorum Lam.)	1	2
1209 25 90	– – – Perennial ryegrass (Lolium perenne L.)	1	2
1209 26 00	– – **Timothy grass seed**	1	2
1209 29	– – **Other :**		
	– – – Vetch seed :		
1209 29 11	– – – – Of the species Vicia sativa L.	1	2
1209 29 19	– – – – Other	1	2
1209 29 20	– – – Seeds of the genus Poa (Poa palustris L., Poa trivialis L.)	1	2
1209 29 30	– – – Cocksfoot grass (Dactylis glomerata L.)	1	2
1209 29 40	– – – Bent grass (Agrostis)	1	2
1209 29 50	– – – Lupine seed	1,2	2,5
1209 29 60	– – – Hybrid ryegrass (Lolium x hybridum Hausskn.)	1,2	2,5
1209 29 70	– – – Wood meadowgrass (Poa nemoralis L.), tall oatgrass (Arrhenatherum elatius (L.) J. et C. Presl.)	1,2	2,5
1209 29 90	– – – Other	1,2	2,5
1209 30 00	– **Seeds of herbaceous plants cultivated principally for their flowers**	1,5	3
	– **Other :**		
1209 91	– – **Vegetable seeds :**		
1209 91 10	– – – Kohlrabi seeds (Brassica oleracea, caulorapa and gongylodes L. varieties)	1,5	3
1209 91 90	– – – Other	2	4
1209 99	– – **Other :**		
1209 99 10	– – – Forest-tree seeds	Free	Free
	– – – Other :		
1209 99 91	– – – – Seeds of plants cultivated principally for their flowers, other than those of subheading No 1209 30	1,5	3
1209 99 99	– – – – Other	2	4
1210	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin :**		
1210 10 00	– **Hop cones, neither ground nor powdered nor in the form of pellets**	9	9
1210 20 00	– **Hop cones, ground, powdered or in the form of pellets; lupulin**	9	9
1211	**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 :**		
1211 10 00	– **Liquorice roots**	1	1
1211 20 00	– **Ginseng roots**	Free	Free
1211 90	– **Other :**		
1211 90 10	– – Pyrethrum (flowers, leaves, stems, peel and roots)	1,5	1,5

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1211 90 30	– – Tonquin beans	1,5	1,5
1211 90 50	– – Cinchona bark	Free	Free
1211 90 90	– – Other	Free	Free
1212	**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 :**		
1212 10	**– Locust beans, including locust bean seeds :**		
1212 10 10	– – Locust beans	4	4
	– – Locust bean seeds :		
1212 10 91	– – – Not decorticated, crushed or ground	1	2
1212 10 99	– – – Other	4,5	4,5
1212 20 00	**– Seaweeds and other algae**	Free	Free
1212 30 00	**– Apricot, peach or plum stones and kernels**	2	4
	– Other :		
1212 91	– – **Sugar beet :**		
1212 91 10	– – – Fresh	(AGR)	(AGR)
1212 91 90	– – – Dried or powdered	(AGR)	(AGR)
1212 92 00	– – **Sugar cane**	(AGR)	(AGR)
1212 99	– – **Other :**		
1212 99 10	– – – Chicory roots	2	2
1212 99 90	– – – Other	Free	Free
1213 00 00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets**	Free	Free
1214	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets :**		
1214 10 00	**– Lucerne (alfalfa) meal and pellets**	Free	Free
1214 90	**– Other :**		
1214 90 10	– – Mangolds, swedes and other fodder roots	4,5	9
1214 90 90	– – Other	Free	Free

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1301	**Lac; natural gums, resins, gum-resins and balsams :**		
1301 10 00	**– Lac**	Free	Free
1301 20 00	**– Gum Arabic**	Free	Free
1301 90 00	**– Other**	Free	Free
1302	**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 :		
1302 11 00	**– – Opium**	Free	Free
1302 12 00	**– – Of liquorice**	2	5
1302 13 00	**– – Of hops**	2	5
1302 14 00	**– – Of pyrethrum or of the roots of plants containing rotenone**	2	5
1302 19	**– – Other :**		
1302 19 10	– – – Of Quassia amara; aloes and manna	Free	Free
1302 19 30	– – – Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	2	5
	– – – Other :		
1302 19 91	– – – – Medicinal	1	2,5
1302 19 99	– – – – Other	Free	Free
1302 20	**– Pectic substances, pectinates and pectates :**		
1302 20 10	– – Dry	18	16,8
1302 20 90	– – Other	10,5	9,8
	– Mucilages and thickeners, whether or not modified, derived from vegetable products :		
1302 31 00	**– – Agar-agar**	1	2,5
1302 32	**– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds :**		
1302 32 10	– – – Of locust beans or locust bean seeds	1,2	3
1302 32 90	– – – Of guar seeds	Free	Free
1302 39 00	**– – Other**	Free	Free

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1401	**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) :**		
1401 10 00	**– Bamboos**	Free	Free
1401 20 00	**– Rattans**	Free	Free
1401 90 00	**– Other**	Free	Free
1402	**Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material :**		
1402 10 00	**– Kapok**	Free	Free
	– Other :		
1402 91 00	**– – Vegetable hair**	Free	Free
1402 99 00	**– – Other**	Free	Free
1403	**Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles :**		
1403 10 00	**– Broomcorn (Sorghum vulgare var. technicum)**	Free	Free
1403 90 00	**– Other**	Free	Free
1404	**Vegetable products not elsewhere specified or included :**		
1404 10 00	**– Raw vegetable materials of a kind used primarily in dyeing or tanning**	Free	Free
1404 20 00	**– Cotton linters**	Free	Free
1404 90 00	**– Other**	Free	Free

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1501 00	**Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted :**		
	– Lard and other pig fat :		
1501 00 11	– – For industrial uses other than the manufacture of foodstuffs for human consumption (1)	(AGR) MAX 0,8	(AGR) MAX 2
1501 00 19	– – Other	(AGR)	(AGR)
1501 00 90	– Poultry fat	(AGR)	(AGR)
1502 00	**Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted :**		
1502 00 10	– For industrial uses other than the manufacture of foodstuffs for human consumption (1)	Free	Free
	– Other :		
1502 00 91	– – Of bovine animals	5	5
1502 00 99	– – Of sheep or goats	5	5
1503 00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared :**		
	– Lard stearin and oleostearin :		
1503 00 11	– – For industrial uses (1)	Free	Free
1503 00 19	– – Other	8	8
1503 00 30	– Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (1)	4	4
1503 00 90	– Other	10	10
1504	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified :**		
1504 10	**– Fish-liver oils and their fractions :**		
1504 10 10	– – Of a vitamin A content not exceeding 2 500 IU/g	6	3
1504 10 90	– – Other	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1504 20	**– Fats and oils and their fractions, of fish, other than liver oils :**		
1504 20 10	– – Solid fractions	17	17
1504 20 90	– – Other	Free	Free
1504 30	**– Fats and oils and their fractions, of marine mammals :**		
	– – Solid fractions :		
1504 30 11	– – – Whale oil and sperm oil	17	17
1504 30 19	– – – Other	17	17
1504 30 90	– – Other	Free	Free
1505	**Wool grease and fatty substances derived therefrom (including lanolin) :**		
1505 10 00	**– Wool grease, crude**	2	5
1505 90 00	**– Other**	1,6	4
1506 00 00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**	0,8	2
1507	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified :**		
1507 10	**– Crude oil, whether or not degummed :**		
1507 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
1507 10 90	– – Other	10	10
1507 90	**– Other :**		
1507 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1507 90 90	– – Other	15	15
1508	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified :**		
1508 10	**– Crude oil :**		
1508 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
1508 10 90	– – Other	10	10
1508 90	**– Other :**		
1508 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1508 90 90	– – Other	15	15
1509	**Olive oil and its fractions, whether or not refined, but not chemically modified :**		
1509 10	**– Virgin :**		
1509 10 10	– – Lampante virgin olive oil	(AGR)	(AGR)
1509 10 90	– – Other	(AGR)	(AGR)

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1509 90 00	– **Other**	(AGR) MAX 17	(AGR) MAX 17
1510 00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509 :**		
1510 00 10	– Crude oils	(AGR)	(AGR)
1510 00 90	– Other	(AGR) MAX 17	(AGR) MAX 17
1511	**Palm oil and its fractions, whether or not refined, but not chemically modified :**		
1511 10	– **Crude oil :**		
1511 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	4	4
1511 10 90	– – Other	6	6
1511 90	– **Other :**		
	– – Solid fractions :		
1511 90 11	– – – In immediate packings of a net capacity of 1 kg or less	20	20
1511 90 19	– – – Other	17	17
	– – Other :		
1511 90 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1511 90 99	– – – Other	14	14
1512	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified :**		
	– **Sunflower-seed or safflower oil and fractions thereof :**		
1512 11	– – **Crude oil :**		
1512 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
	– – – Other :		
1512 11 91	– – – – Sunflower-seed oil	10	10
1512 11 99	– – – – Safflower oil	10	10
1512 19	– – **Other :**		
1512 19 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
	– – – Other :		
1512 19 91	– – – – Sunflower-seed oil	15	15
1512 19 99	– – – – Safflower oil	15	15
	– **Cotton-seed oil and its fractions :**		
1512 21	– – **Crude oil, whether or not gossypol has been removed :**		
1512 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1512 21 90	– – – Other	10	10
1512 29	– – **Other :**		
1512 29 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1512 29 90	– – – Other	15	15
1513	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified :**		
	– Coconut (copra) oil and its fractions :		
1513 11	– – **Crude oil :**		
1513 11 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
	– – – Other :		
1513 11 91	– – – – In immediate packings of a net capacity of 1 kg or less	20	20
1513 11 99	– – – – Other	10	10
1513 19	– – **Other :**		
	– – – Solid fractions :		
1513 19 11	– – – – In immediate packings of a net capacity of 1 kg or less	20	20
1513 19 19	– – – – Other	17	17
	– – – Other :		
1513 19 30	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
	– – – – Other :		
1513 19 91	– – – – – In immediate packings of a net capacity of 1 kg or less	20	20
1513 19 99	– – – – – Other	15	15
	– Palm kernel or babassu oil and fractions thereof :		
1513 21	– – **Crude oil :**		
	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1) :		
1513 21 11	– – – – Palm kernel oil	5	5
1513 21 19	– – – – Babassu oil	5	5
	– – – Other :		
1513 21 30	– – – – In immediate packings of a net capacity of 1 kg or less	20	20
	– – – – Other :		
1513 21 91	– – – – – Palm kernel oil	10	10
1513 21 99	– – – – – Babassu oil	10	10
1513 29	– – **Other :**		
	– – – Solid fractions :		
1513 29 11	– – – – In immediate packings of a net capacity of 1 kg or less	20	20

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1513 29 19	– – – – Other	17	17
	– – – Other :		
1513 29 30	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
	– – – – Other :		
1513 29 50	– – – – – In immediate packings of a net capacity of 1 kg or less	20	20
	– – – – – Other :		
1513 29 91	– – – – – – Palm kernel oil	15	15
1513 29 99	– – – – – – Babassu oil	15	15
1514	**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified :**		
1514 10	**– Crude oil :**		
1514 10 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
1514 10 90	– – Other	10	10
1514 90	**– Other :**		
1514 90 10	– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1514 90 90	– – Other	15	15
1515	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified :**		
	– Linseed oil and its fractions :		
1515 11 00	– – **Crude oil**	5	5
1515 19	– – **Other :**		
1515 19 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1515 19 90	– – – Other	15	15
	– Maize (corn) oil and its fractions :		
1515 21	– – **Crude oil :**		
1515 21 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
1515 21 90	– – – Other	10	10
1515 29	– – **Other :**		
1515 29 10	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1515 29 90	– – – Other	15	15
1515 30	**– Castor oil and its fractions :**		
1515 30 10	– – For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials (1)	Free	Free
1515 30 90	– – Other	8	8
1515 40 00	**– Tung oil and its fractions**	3	3

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1515 50	**– Sesame oil and its fractions :**		
	– – Crude oil :		
1515 50 11	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
1515 50 19	– – – Other	10	10
	– – Other :		
1515 50 91	– – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
1515 50 99	– – – Other	15	15
1515 60	**– Jojoba oil and its fractions :**		
1515 60 10	– – Raw oil	Free	Free
1515 60 90	– – Other	1,6	4
1515 90	**– Other :**		
1515 90 10	– – Oiticica oils; myrtle wax and Japan wax; their fractions	3	3
	– – Tobacco - seed oil and its fractions :		
	– – – Crude oil :		
1515 90 21	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	Free	Free
1515 90 29	– – – – Other	10	10
	– – – Other :		
1515 90 31	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	Free	Free
1515 90 39	– – – – Other	15	15
	– – Other oils and their fractions :		
	– – – Crude oils :		
1515 90 40	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	5	5
	– – – – Other :		
1515 90 51	– – – – – Solid, in immediate packings of a net capacity of 1 kg or less	20	20
1515 90 59	– – – – – Solid, other; fluid	10	10
	– – – Other :		
1515 90 60	– – – – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	8	8
	– – – – Other :		
1515 90 91	– – – – – Solid, in immediate packings of a net capacity of 1 kg or less	20	20
1515 90 99	– – – – – Solid, other; fluid	15	15

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1516	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared :**		
1516 10	**– Animal fats and oils and their fractions :**		
1516 10 10	– – In immediate packings of a net capacity of 1 kg or less	20	20
1516 10 90	– – Other	17	17
1516 20	**– Vegetable fats and oils and their fractions :**		
1516 20 10	– – Hydrogenated castor oil, so called 'opal-wax'	2,1	Free
	– – Other :		
1516 20 91	– – – In immediate packings of a net capacity of 1 kg or less	8	8
1516 20 99	– – – Other	8	8
1517	**Margarine; edible mixtures or 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 :**		
1517 10	**– Margarine, excluding liquid margarine :**		
1517 10 10	– – Containing more than 10 % but not more than 15 % by weight of milkfats	13 + MOB	Free + MOB
1517 10 90	– – Other	25	25
1517 90	**– Other :**		
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milkfats	13 + MOB	Free + MOB
	– – Other :		
1517 90 91	– – – Fixed vegetable oils, fluid, mixed	15	15
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould release preparations . .	1,8	Free
1517 90 99	– – – Other	25	25
1518 00	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included :**		
1518 00 10	– Linoxyn	4,8	Free
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (1) :		
1518 00 31	– – Crude	5	5
1518 00 39	– – Other	8	8
1518 00 90	– Other	4,8	12

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1519	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols :**		
	– Industrial monocarboxylic fatty acids :		
1519 11 00	**– – Stearic acid**	3,2	8
1519 12 00	**– – Oleic acid**	2,8	7
1519 13 00	**– – Tall oil fatty acids**	1,8	Free
1519 19 00	**– – Other**	1,8	4,5
1519 20 00	**– Acid oils from refining**	1,8	4,5
1519 30 00	**– Industrial fatty alcohols**	2,1	Free
1520	**Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes :**		
1520 10 00	**– Glycerol (glycerine), crude; glycerol waters and glycerol lyes**	0,6	1,5
1520 90 00	**– Other, including synthetic glycerol**	2,4	6
1521	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured :**		
1521 10	**– Vegetable waxes :**		
1521 10 10	– – Raw	Free	Free
1521 10 90	– – Other	1,6	4
1521 90	**– Other :**		
1521 90 10	– – Spermaceti, whether or not refined or coloured	1,4	3,5
	– – Beeswax and other insect waxes, whether or not refined or coloured :		
1521 90 91	– – – Raw	Free	Free
1521 90 99	– – – Other	2	5
1522 00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes :**		
1522 00 10	– Degras	2,4	6
	– Residues resulting from the treatment of fatty substances or animal or vegetable waxes :		
	– – Containing oil having the characteristics of olive oil :		
1522 00 31	– – – Soapstocks	(AGR)	(AGR)
1522 00 39	– – – Other	(AGR)	(AGR)
	– – Other :		
1522 00 91	– – – Oil foots and dregs; soapstocks	5	5
1522 00 99	– – – Other	2	2

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1601 00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products :**		
1601 00 10	– Of liver	(AGR)	(AGR)
	– Other (1) :		
1601 00 91	– – Sausages, dry or for spreading, uncooked	(AGR)	(AGR)
1601 00 99	– – Other	(AGR)	(AGR)
1602	**Other prepared or preserved meat, meat offal or blood :**		
1602 10 00	– **Homogenised preparations**	(AGR)	(AGR)
1602 20	– **Of liver of any animal :**		
1602 20 10	– – Goose or duck liver	16	16
1602 20 90	– – Other	(AGR)	(AGR)
	– **Of poultry of heading No 0105 :**		
1602 31	– – **Of turkeys :**		
	– – – Containing 57 % or more by weight of meat or offal (2) :		
1602 31 11	– – – – Containing exclusively uncooked turkey meat	(AGR)	(AGR)
1602 31 19	– – – – Other	(AGR)	(AGR)
1602 31 30	– – – Containing 25 % or more but less than 57 % by weight of meat or offal (2)	(AGR)	(AGR)
1602 31 90	– – – Other	(AGR)	(AGR)
1602 39	– – **Other :**		
	– – – Containing 57 % or more by weight of poultry meat or offal (2) :		
1602 39 11	– – – – Uncooked	(AGR)	(AGR)
1602 39 19	– – – – Other	(AGR)	(AGR)
1602 39 30	– – – Containing 25 % or more but less than 57 % by weight of poultry meat or offal (2)	(AGR)	(AGR)
1602 39 90	– – – Other	(AGR)	(AGR)

(1) The levy applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, i.e. after deduction of the weight of the liquid.

(2) For the purposes of determining the percentage of poultrymeat, the weight of any bones is to be disregarded.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Of swine :		
1602 41	**– – Hams and cuts thereof :**		
1602 41 10	– – – Of domestic swine	(AGR)	(AGR)
1602 41 90	– – – Other	17	17
1602 42	**– – Shoulders and cuts thereof :**		
1602 42 10	– – – Of domestic swine	(AGR)	(AGR)
1602 42 90	– – – Other	17	17
1602 49	**– – Other, including mixtures :**		
	– – – Of domestic swine :		
	– – – – Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin :		
1602 49 11	– – – – – Loins (excluding collars) and parts thereof, including mixtures of loins or hams	(AGR)	(AGR)
1602 49 13	– – – – – Collars and parts thereof, including mixtures of collars and shoulders	(AGR)	(AGR)
1602 49 15	– – – – – Other mixtures containing hams (legs), shoulders, loins or collars, and parts thereof	(AGR)	(AGR)
1602 49 19	– – – – – Other	(AGR)	(AGR)
1602 49 30	– – – – Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	(AGR)	(AGR)
1602 49 50	– – – – Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	(AGR)	(AGR)
1602 49 90	– – – Other	17	17
1602 50	**– Of bovine animals :**		
1602 50 10	– – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	20 + AGR	20 + AGR
1602 50 90	– – Other	26	26
1602 90	**– Other, including preparations of blood of any animal :**		
1602 90 10	– – Preparations of blood of any animal	(AGR)	(AGR)
	– – Other :		
1602 90 31	– – – Of game or rabbit	17	17
	– – – Other :		
1602 90 51	– – – – Containing meat or meat offal of domestic swine	(AGR)	(AGR)
	– – – – Other :		
	– – – – – Containing bovine meat or offal :		
1602 90 61	– – – – – – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	20 + AGR (1)	20 + AGR (1)
1602 90 69	– – – – – – Other	26	26

(1) In certain conditions, a levy is applicable in addition to the customs duty.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – – Other :		
	– – – – – – Of sheep or goats :		
1602 90 71	– – – – – – – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	20	20
1602 90 79	– – – – – – – Other	20	20
1602 90 99	– – – – – – Other	26	26
1603 00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates :**		
1603 00 10	– In immediate packings of a net capacity of 1 kg or less :		
	– – Whale meat extracts	20	Free
	– – Other	20	20
1603 00 30	– In immediate packings of a net capacity of more than 1 kg but less than 20 kg :		
	– – Whale meat extracts	4	Free
	– – Other	4	4
1603 00 90	– Other	Free	Free
1604	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs :**		
	– Fish, whole or in pieces, but not minced :		
1604 11 00	– – **Salmon**	5,5	Free
1604 12	– – **Herrings :**		
1604 12 10	– – – Fillets, raw, coated with batter or breadcrumbs, deep frozen	15	Free
1604 12 90	– – – Other	20	Free
1604 13	– – **Sardines, sardinella and brisling or sprats :**		
1604 13 10	– – – Sardines	25	10
1604 13 90	– – – Other	20	Free
1604 14	– – **Tunas, skipjack and Atlantic bonito (Sarda spp.) :**		
1604 14 10	– – – Tunas and skipjack	24	9,6
1604 14 90	– – – Atlantic bonito (Sarda spp.)	25	10
1604 15	– – **Mackerel :**		
1604 15 10	– – – Of the species Scomber scombrus and Scomber japonicus	25	10
1604 15 90	– – – Of the species Scomber australasicus	20	Free
1604 16 00	– – **Anchovies**	25	12,5
1604 19	– – **Other :**		
1604 19 10	– – – Salmonidae, other than salmon	7	Free
1604 19 30	– – – Fish of the genus Euthynnus, other than skipjack (Euthynnus (Katsuwonus) pelamis)	24	9,6
1604 19 50	– – – Fish of the species Orcynopsis unicolor	25	10
	– – – Other :		
1604 19 91	– – – – Fillets, raw, coated with batter or breadcrumbs, deep frozen	15	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1604 19 99	– – – – Other	20	Free
1604 20	**– Other prepared or preserved fish :**		
1604 20 10	– – Of salmon	5,5	Free
1604 20 30	– – Of salmonidae, other than salmon	7	Free
1604 20 40	– – Of anchovies	25	12,5
1604 20 50	– – Of sardines, bonito, mackerel of the species Scomber scombrus and Scomber japonicus, fish of the species Orcynopsis unicolor	25	10
1604 20 70	– – Of tunas, skipjack or other fish of the genus Euthynnus	24	9,6
1604 20 90	– – Of other fish	20	Free
1604 30	**– Caviar and caviar substitutes :**		
1604 30 10	– – Caviar (sturgeon roe)	30	Free
1604 30 90	– – Caviar substitutes	30	Free
1605	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved :**		
1605 10 00	**– Crab**	16	Free
1605 20 00	**– Shrimps and prawns :**		
	– – Simply boiled in water and shelled	10	Free
	– – Other	20	Free
1605 30 00	**– Lobster :**		
	– – Simply boiled in water and shelled	10	Free
	– – Other	20	Free
1605 40 00	**– Other crustaceans :**		
	– – Simply boiled in water and shelled (other than Norway lobsters and freshwater crayfish)	10	Free
	– – Other	20	Free
1605 90	**– Other :**		
1605 90 10	– – Molluscs	10	Free
1605 90 90	– – Other aquatic invertebrates	26	26

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
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 (1)	(AGR)	(AGR)
1701 11 90	– – – Other	(AGR)	(AGR)
1701 12	– – **Beet sugar :**		
1701 12 10	– – – For refining (1)	(AGR)	(AGR)
1701 12 90	– – – Other	(AGR)	(AGR)
	– Other :		
1701 91 00	– – **Containing added flavouring or colouring matter**	(AGR)	(AGR)
1701 99	– – **Other :**		
1701 99 10	– – – White sugar	(AGR)	(AGR)
1701 99 90	– – – Other	(AGR)	(AGR)
1702	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :**		
1702 10	**– Lactose and lactose syrup :**		
1702 10 10	– – Containing, in the dry state, 99 % or more by weight of the pure product (2)	(AGR)	(AGR)
1702 10 90	– – Other	(AGR)	(AGR)
1702 20	**– Maple sugar and maple syrup :**		
1702 20 10	– – Maple sugar in solid form, containing added flavouring or colouring matter	(AGR)	(AGR)
1702 20 90	– – Other	(AGR)	(AGR)
1702 30	**– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose :**		
1702 30 10	– – Isoglucose	(AGR)	(AGR)
	– – Other :		
	– – – Containing in the dry state, 99 % or more by weight of glucose (3) :		
1702 30 51	– – – – In the form of white crystalline powder, whether or not agglomerated	(AGR)	(AGR)
1702 30 59	– – – – Other	(AGR)	(AGR)

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

(2) The customs treatment in respect of lactose and lactose syrup of subheading 1702 1090 shall also apply to lactose and lactose syrup of subheading 1702 1010.

(3) The customs treatment in respect of glucose and glucose syrup of subheadings 1702 3091, 1702 3099 and 1702 4090 shall also apply to glucose and glucose syrup of subheadings 1702 3051 and 1702 3059.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
1702 30 91	– – – – In the form of white crystalline powder, whether or not agglomerated	(AGR)	(AGR)
1702 30 99	– – – – Other	(AGR)	(AGR)
1702 40	**– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose :**		
1702 40 10	– – Isoglucose	(AGR)	(AGR)
1702 40 90	– – Other	(AGR)	(AGR)
1702 50 00	**– Chemically pure fructose**	8	8
1702 60	**– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose :**		
1702 60 10	– – Isoglucose	(AGR)	(AGR)
1702 60 90	– – Other	(AGR)	(AGR)
1702 90	**– Other, including invert sugar :**		
1702 90 10	– – Chemically pure maltose	8	8
1702 90 30	– – Isoglucose	(AGR)	(AGR)
1702 90 50	– – Maltodextrine and maltodextrine syrup	(AGR)	(AGR)
1702 90 60	– – Artificial honey, whether or not mixed with natural honey	(AGR)	(AGR)
	– – Caramel :		
1702 90 71	– – – Containing 50 % or more by weight of sucrose in the dry matter	(AGR)	(AGR)
	– – – Other :		
1702 90 75	– – – – In the form of powder, whether or not agglomerated	(AGR)	(AGR)
1702 90 79	– – – – Other	(AGR)	(AGR)
1702 90 90	– – Other	(AGR)	(AGR)
1703	**Molasses resulting from the extraction or refining of sugar :**		
1703 10 00	**– Cane molasses**	(AGR)	(AGR)
1703 90 00	**– Other**	(AGR)	(AGR)
1704	**Sugar confectionery (including white chocolate), not containing cocoa :**		
1704 10	**– Chewing gum, whether or not sugar-coated :**		
	– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose) :		
1704 10 11	– – – Gum in strips	8 + MOB MAX 23	Free + MOB MAX 23
1704 10 19	– – – Other	8 + MOB MAX 23	Free + MOB MAX 23
	– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose) :		
1704 10 91	– – – Gum in strips	8 + MOB MAX 23	Free + MOB MAX 23
1704 10 99	– – – Other	8 + MOB MAX 23	Free + MOB MAX 23
1704 90	**– Other :**		
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	8,4	12

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1704 90 30	– – White chocolate	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – Other :		
1704 90 51	– – – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1704 90 55	– – – Throat pastilles and cough drops	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1704 90 61	– – – Sugar coated (panned) goods	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – – Other :		
1704 90 65	– – – – Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1704 90 71	– – – – Boiled sweets whether or not filled	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1704 90 75	– – – – Toffees, caramels and similar sweets	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – – – Other :		
1704 90 81	– – – – – Compressed tablets	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1704 90 99	– – – – – Other	13 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z

CHAPTER 18

COCOA AND COCOA PREPARATIONS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1801 00 00	**Cocoa beans, whole or broken, raw or roasted**	3	3
1802 00 00	**Cocoa shells, husks, skins and other cocoa waste**	3	3
1803	**Cocoa paste, whether or not defatted :**		
1803 10 00	**– Not defatted**	6	15
1803 20 00	**– Wholly or partly defatted**	6	15
1804 00 00	**Cocoa butter, fat and oil**	4,8	12
1805 00 00	**Cocoa powder, not containing added sugar or other sweetening matter**	6,4	16
1806	**Chocolate and other food preparations containing cocoa :**		
1806 10	**– Cocoa powder, containing added sugar or other sweetening matter :**		
1806 10 10	– – Containing no sucrose or containing less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10 + MOB (1)	Free + MOB (1)
1806 10 30	– – Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10 + MOB	Free + MOB
1806 10 90	– – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10 + MOB	Free + MOB
1806 20	**– Other preparations in block slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg :**		
1806 20 10	– – Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 20 30	– – Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – Other :		
1806 20 50	– – – Containing 18 % or more by weight of cocoa butter	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 20 70	– – – Chocolate milk crumb	19 + MOB	6 + MOB

(1) The variable component (mob) is not chargeable on the importation of products not containing or containing less than 5 % by weight of sucrose (including invert sugar calculated as sucrose).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1806 20 90	– – – Other	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– Other, in blocks, slabs or bars :		
1806 31 00	– – **Filled**	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 32	– – **Not filled :**		
1806 32 10	– – – With added cereal, fruit or nuts	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 32 90	– – – Other	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 90	**– Other :**		
	– – Chocolate and chocolate products :		
	– – – Chocolates, whether or not filled :		
1806 90 11	– – – – Containing alcohol	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 90 19	– – – – Other	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – – Other :		
1806 90 31	– – – – Filled	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 90 39	– – – – Not filled	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 90 50	– – Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
1806 90 60	– – Spreads containing cocoa :		
	– – – In immediate packings of a net content not exceeding 1 kg	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – – Other	12 + MOB MAX 27 + AD S/Z	6 + MOB MAX 27 + AD S/Z
1806 90 70	– – Preparations containing cocoa for making beverages :		
	– – – In immediate packings of a net content not exceeding 1 kg	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – – Other	12 + MOB MAX 27 + AD S/Z	6 + MOB MAX 27 + AD S/Z

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1806 90 90	– – Other :		
	– – – In immediate packings of a net content not exceeding 1kg	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– – – Other	12 + MOB MAX 27 + AD S/Z	6 + MOB MAX 27 + AD S/Z

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1901	**Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included :**		
1901 10 00	**– Preparations for infant use, put up for retail sale**	11 + MOB	Free + MOB
1901 20 00	**– Mixes and doughs for the preparation of bakers' wares of heading No 1905**	11 + MOB	Free + MOB
1901 90	**– Other :**		
	– – Malt extract :		
1901 90 11	– – – With a dry extract content of 90 % or more by weight	8 + MOB	Free + MOB
1901 90 19	– – – Other	8 + MOB	Free + MOB
1901 90 90	– – Other	11 + MOB	Free + MOB
1902	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared :**		
	– Uncooked pasta, not stuffed or otherwise prepared :		
1902 11 00	**– – Containing eggs**	12 + MOB	Free + MOB
1902 19	**– – Other :**		
1902 19 10	– – – Containing no common wheat flour or meal	12 + MOB	Free + MOB
1902 19 90	– – – Other	12 + MOB	Free + MOB
1902 20	**– Stuffed pasta, whether or not cooked or otherwise prepared :**		
1902 20 10	– – Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	5,5	Free
1902 20 30	– – Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	(AGR)	(AGR)
	– – Other :		
1902 20 91	– – – Cooked	13 + MOB	Free + MOB
1902 20 99	– – – Other	13 + MOB	Free + MOB

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1902 30	**– Other pasta :**		
1902 30 10	– – Dried	10 + MOB	Free + MOB
1902 30 90	– – Other	10 + MOB	Free + MOB
1902 40	**– Couscous :**		
1902 40 10	– – Unprepared	12 + MOB	Free + MOB
1902 40 90	– – Other	10 + MOB	Free + MOB
1903 00 00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms**	10 + MOB	Free + MOB
1904	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared :**		
1904 10	**– Prepared foods obtained by the swelling or roasting of cereals or cereal products :**		
1904 10 10	– – Obtained from maize	6 + MOB	Free + MOB
1904 10 30	– – Obtained from rice	8 + MOB	Free + MOB
1904 10 90	– – Other	8 + MOB	Free + MOB
1904 90	**– Other :**		
1904 90 10	– – Rice	12 + MOB	Free + MOB
1904 90 90	– – Other	12 + MOB	Free + MOB
1905	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products :**		
1905 10 00	**– Crispbread**	9 + MOB MAX 24 + AD F/M	Free + MOB MAX 24 + AD F/M
1905 20	**– Gingerbread and the like :**		
1905 20 10	– – Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	13 + MOB	Free + MOB
1905 20 30	– – Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expessed as sucrose	13 + MOB	Free + MOB
1905 20 90	– – Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)	13 + MOB	Free + MOB

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1905 30	– **Sweet biscuits; waffles and wafers :**		
	– – Completely or partially coated or covered with chocolate or other preparations containing cocoa :		
1905 30 11	– – – In immediate packings of a net content not exceeding 85 g	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z
1905 30 19	– – – Other	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z
	– – Other :		
	– – – Sweet biscuits :		
1905 30 30	– – – – Containing 8 % or more by weight of milkfats	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z
	– – – – Other :		
1905 30 51	– – – – – Sandwich biscuits	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z
1905 30 59	– – – – – Other	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z
	– – – Waffles and wafers :		
1905 30 91	– – – – Salted, whether or not filled	13 + MOB MAX 30 + AD F/M	Free + MOB MAX 30 + AD F/M
1905 30 99	– – – – Other	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z
1905 40 00	– **Rusks, toasted bread and similar toasted products**	13 + MOB	Free + MOB
1905 90	– **Other :**		
1905 90 10	– – Matzos	6 + MOB MAX 20 + AD F/M	Free + MOB MAX 20 + AD F/M
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	7 + MOB	Free + MOB
	– – Other :		
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	14 + MOB	Free + MOB
1905 90 40	– – – Waffles and wafers with a water content exceeding 10 % by weight	13 + MOB MAX 30 + AD F/M	Free + MOB MAX 30 + AD F/M
1905 90 50	– – – Biscuits; extruded or expanded products, savoury or salted	13 + MOB MAX 30 + AD F/M	Free + MOB MAX 30 + AD F/M
	– – – Other :		
1905 90 60	– – – – With added sweetening matter	13 + MOB MAX 35 + AD S/Z	Free + MOB MAX 35 + AD S/Z

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
1905 90 90	– – – – Other	13 + MOB MAX 30 + AD F/M	Free + MOB MAX 30 + AD F/M

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2001	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid :**		
2001 10 00	**– Cucumbers and gherkins :**		
	– – Cucumbers	11	11
	– – Gherkins	22	22
2001 20 00	**– Onions**	10	20
2001 90	**– Other :**		
2001 90 10	– – Mango chutney	Free	Free
2001 90 20	– – Fruit of the genus Capsicum other than sweet peppers or pimentos	5	10
2001 90 30	– – Sweet corn (Zea mays var. saccharata)	8 + MOB	Free + MOB
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	13 + MOB	Free + MOB
2001 90 50	– – Mushrooms	10	20
2001 90 90	– – Other :		
	– – – Sweet peppers	10	10
	– – – Cauliflowers	10	14
	– – – Other	10	20
2002	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid :**		
2002 10 00	**– Tomatoes, whole or in pieces**	18	12,6
2002 90	**– Other :**		
2002 90 10	– – With a dry matter content of less than 12 % by weight	18	12,6
2002 90 30	– – With a dry matter content of not less than 12 % but not more than 30 % by weight	18	12,6
2002 90 90	– – With a dry matter content of more than 30 % by weight	18	12,6
2003	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid :**		
2003 10	**– Mushrooms :**		
2003 10 10	– – Cultivated :		
	– – – Of the Psalliota (Agaricus) species: hortensis, alba or bispora and subedulis	23	23
	– – – Other	11,5	23
2003 10 90	– – Other	11,5	23
2003 20 00	**– Truffles**	18	18

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2004	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen :**		
2004 10	**– Potatoes :**		
2004 10 10	– – Cooked, not otherwise prepared	18	18
	– – Other :		
2004 10 91	– – – In the form of flour, meal or flakes	11 + MOB	Free + MOB
2004 10 99	– – – Other	11	22
2004 90	**– Other vegetables and mixtures of vegetables :**		
2004 90 10	– – Sweet corn (Zea mays var. saccharata)	8 + MOB	Free + MOB
2004 90 30	– – Sauerkraut, capers and olives :		
	– – – Sauerkraut	20	20
	– – – Capers and olives	10	8
2004 90 50	– – Peas (Pisum sativum) and immature beans of the species Phaseolus spp., in pod	24	24
	– – Other, including mixtures :		
2004 90 91	– – – Onions, cooked, not otherwise prepared	18	18
2004 90 95	– – – Artichokes :		
	– – – – Hearts and bottoms	22	22
	– – – – Other	11	22
2004 90 99	– – – Other :		
	– – – – Mixtures	22	22
	– – – – Carrots	22	22
	– – – – Sweet peppers	11	15,4
	– – – – Other	11	22
2005	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen :**		
2005 10 00	**– Homogenized vegetables**	11	22
2005 20	**– Potatoes :**		
2005 20 10	– – In the form of flour, meal or flakes	11 + MOB	Free + MOB
2005 20 90	– – Other	11	22
2005 30 00	**– Sauerkraut**	20	20
2005 40 00	**– Peas (Pisum sativum)**	24	24
	– Beans (Vigna spp., Phaseolus spp.) :		
2005 51 00	**– – Beans, shelled**	11	22
2005 59 00	**– – Other**	24	24
2005 60 00	**– Asparagus**	22	22
2005 70 00	**– Olives**	10	8
2005 80 00	**– Sweet corn (Zea mays var. saccharata)**	8 + MOB	Free + MOB
2005 90	**– Other vegetables and mixtures of vegetables :**		
2005 90 10	– – Fruit of the genus Capsicum other than sweet peppers or pimentos	5	10

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2005 90 30	– – Capers	10	8
2005 90 50	– – Artichokes :		
	– – – Hearts and bottoms	22	22
	– – – Other	11	22
2005 90 90	– – Other :		
	– – – Mixtures	22	22
	– – – Carrots	22	22
	– – – Sweet peppers	11	15,4
	– – – Other	11	22
2006 00	**Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) :**		
2006 00 10	– Ginger	Free	Free
	– Other :		
	– – With a sugar content exceeding 13 % by weight :		
2006 00 31	– – – Cherries	25 + AGR	25 + AGR
2006 00 39	– – – Other	25 + AGR	25 + AGR
2006 00 90	– – Other	25	25
2007	**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter :**		
2007 10	**– Homogenised preparations :**		
2007 10 10	– – With a sugar content exceeding 13 % by weight	30 + AGR	30 + AGR
2007 10 90	– – Other	30	30
	– Other :		
2007 91	**– – Citrus fruit :**		
2007 91 10	– – – With a sugar content exceeding 30 % by weight	25 + AGR	25 + AGR
2007 91 30	– – – With a sugar content exceeding 13 % but not exceeding 30 % by weight	25 + AGR	25 + AGR
2007 91 90	– – – Other	27	27
2007 99	**– – Other :**		
	– – – With a sugar content exceeding 30 % by weight :		
2007 99 10	– – – – Plum purée and plum paste, in immediate packings of a net content exceeding 100 kg, for industrial processing (1)	28	28
2007 99 20	– – – – Chestnut purée and paste	30 + AGR	30 + AGR
	– – – – Other :		
2007 99 31	– – – – – Of cherries	30 + AGR	30 + AGR
2007 99 33	– – – – – Of strawberries	30 + AGR	30 + AGR
2007 99 35	– – – – – Of raspberries	30 + AGR	30 + AGR
2007 99 39	– – – – – Other	30 + AGR	30 + AGR

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – With a sugar content exceeding 13 % but not exceeding 30 %:		
2007 99 51	– – – – Chestnut purée and paste	30 + AGR	30 + AGR
2007 99 59	– – – – Other	30 + AGR	30 + AGR
2007 99 90	– – – Other	30	30
2008	**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 :		
2008 11	– – **Ground-nuts :**		
2008 11 10	– – – Peanut butter	8	20
	– – – Other, in immediate packings of a net content :		
2008 11 91	– – – – Exceeding 1 kg	14	14
2008 11 99	– – – – Not exceeding 1 kg	12	12
2008 19	– – **Other, including mixtures :**		
2008 19 10	– – – In immediate packings of a net content exceeding 1 kg	14	14
2008 19 90	– – – In immediate packings of a net content not exceeding 1 kg	16	16
2008 20	**– Pineapples :**		
	– – Containing added spirit :		
	– – – In immediate packings of a net content exceeding 1 kg :		
2008 20 11	– – – – With a sugar content exceeding 17 % by weight	32 + AGR	32 + AGR
2008 20 19	– – – – Other	32	32
	– – – In immediate packings of a net content not exceeding 1 kg :		
2008 20 31	– – – – With a sugar content exceeding 19 % by weight	32 + AGR	32 + AGR
2008 20 39	– – – – Other	32	32
	– – Not containing added spirit :		
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 20 51	– – – – With a sugar content exceeding 17 % by weight	22	22
2008 20 59	– – – – Other	22	22
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 20 71	– – – – With a sugar content exceeding 19 % by weight	24	24
2008 20 79	– – – – Other	24	24
	– – – Not containing added sugar, in immediate packings of a net content :		
2008 20 91	– – – – Of 4,5 kg or more	23	23
2008 20 99	– – – – Of less than 4,5 kg	23	23

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2008 30	**– Citrus fruit :**		
	– – Containing added spirit :		
	– – – With a sugar content exceeding 9 % by weight :		
2008 30 11	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 30 19	– – – – Other	32 + AGR	32 + AGR
	– – – Other :		
2008 30 31	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 30 39	– – – – Other	32	32
	– – Not containing added spirit :		
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 30 51	– – – – Grapefruit segments	17	17
2008 30 55	– – – – Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :		
	– – – – – Mandarin (including tangerine and satsuma) segments, in cans	16	21
	– – – – – Other	21	21
2008 30 59	– – – – Other	20	20
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 30 71	– – – – Grapefruit segments	17	17
2008 30 75	– – – – Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :		
	– – – – – Mandarin (including tangerine and satsuma) segments, in cans	15	20
	– – – – – Other	20	20
2008 30 79	– – – – Other	24	24
	– – – Not containing added sugar, in immediate packings of a net content :		
2008 30 91	– – – – Of 4,5 kg or more	23	23
2008 30 99	– – – – Of less than 4,5 kg	23	23
2008 40	**– Pears :**		
	– – Containing added spirit :		
	– – – In immediate packings of a net content exceeding 1 kg :		
	– – – – With a sugar content exceeding 13 % by weight :		
2008 40 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 40 19	– – – – – Other	32 + AGR	32 + AGR
	– – – – Other :		
2008 40 21	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 40 29	– – – – – Other	32	32
	– – – In immediate packings of a net content not exceeding 1 kg :		
2008 40 31	– – – – With a sugar content exceeding 15 % by weight	32 + AGR	32 + AGR
2008 40 39	– – – – Other	32	32

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Not containing added spirit :		
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 40 51	– – – – With a sugar content exceeding 13 % by weight	20	20
2008 40 59	– – – – Other	20	20
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 40 71	– – – – With a sugar content exceeding 15 % by weight	22	22
2008 40 79	– – – – Other	22	22
	– – – Not containing added sugar, in immediate packings of a net content :		
2008 40 91	– – – – Of 4,5 kg or more	21	21
2008 40 99	– – – – Of less than 4,5 kg	21	21
2008 50	– **Apricots :**		
	– – Containing added spirit :		
	– – – In immediate packings of a net content exceeding 1 kg :		
	– – – – With a sugar content exceeding 13 % by weight :		
2008 50 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 50 19	– – – – – Other	32 + AGR	32 + AGR
	– – – – Other :		
2008 50 31	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 50 39	– – – – – Other	32	32
	– – – In immediate packings of a net content not exceeding 1 kg :		
2008 50 51	– – – – With a sugar content exceeding 15 % by weight	32 + AGR	32 + AGR
2008 50 59	– – – – Other	32	32
	– – Not containing added spirit :		
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 50 61	– – – – With a sugar content exceeding 13 % by weight	22	22
2008 50 69	– – – – Other	22	22
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 50 71	– – – – With a sugar content exceeding 15 % by weight	24	24
2008 50 79	– – – – Other	24	24
	– – – Not containing added sugar, in immediate packings of a net content :		
2008 50 91	– – – – Of 4,5 kg or more	17	17
2008 50 99	– – – – Of less than 4,5 kg	23	23
2008 60	– **Cherries :**		
	– – Containing added spirit :		
	– – – With a sugar content exceeding 9 % by weight :		
2008 60 11	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 60 19	– – – – Other	32 + AGR	32 + AGR

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
2008 60 31	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 60 39	– – – – Other	32	32
	– – Not containing added spirit :		
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 60 51	– – – – Sour cherries (Prunus cerasus)	20	20
2008 60 59	– – – – Other	20	20
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 60 61	– – – – Sour cherries (Prunus cerasus)	24	24
2008 60 69	– – – – Other	24	24
	– – – Not containing added sugar, in immediate packings of a net content :		
	– – – – Of 4,5 kg or more :		
2008 60 71	– – – – – Sour cherries (Prunus cerasus)	23	23
2008 60 79	– – – – – Other	23	23
	– – – – Of less than 4,5 kg :		
2008 60 91	– – – – – Sour cherries (Prunus cerasus)	23	23
2008 60 99	– – – – – Other	23	23
2008 70	– **Peaches :**		
	– – Containing added spirit :		
	– – – In immediate packings of a net content exceeding 1 kg :		
	– – – – With a sugar content exceeding 13 % by weight :		
2008 70 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 70 19	– – – – – Other	32 + AGR	32 + AGR
	– – – – Other :		
2008 70 31	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 70 39	– – – – – Other	32	32
	– – – In immediate packings of a net content not exceeding 1 kg :		
2008 70 51	– – – – With a sugar content exceeding 15 % by weight	32 + AGR	32 + AGR
2008 70 59	– – – – Other	32	32
	– – Not containing added spirit :		
	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 70 61	– – – – With a sugar content exceeding 13 % by weight	22	22
2008 70 69	– – – – Other	22	22
	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 70 71	– – – – With a sugar content exceeding 15 % by weight	22	22
2008 70 79	– – – – Other	22	22

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Not containing added sugar, in immediate packings of a net content :		
2008 70 91	– – – – Of 4,5 kg or more	19	19
2008 70 99	– – – – Of less than 4,5 kg	23	23
2008 80	**– Strawberries :**		
	– – Containing added spirit :		
	– – – With a sugar content exceeding 9 % by weight :		
2008 80 11	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 80 19	– – – – Other	32 + AGR	32 + AGR
	– – – Other :		
2008 80 31	– – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 80 39	– – – – Other	32	32
	– – Not containing added spirit :		
2008 80 50	– – – Containing added sugar, in immediate packings of a net content exceeding 1 kg	20	20
2008 80 70	– – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg	24	24
	– – – Not containing added sugar, in immediate packings of a net content :		
2008 80 91	– – – – Of 4,5 kg or more	23	23
2008 80 99	– – – – Of less than 4,5 kg	23	23
	– Other, including mixtures other than those of subheading No. 2008 19 :		
2008 91 00	– – **Palm hearts**	8	20
2008 92	– – **Mixtures :**		
	– – – Containing added spirit :		
	– – – – With a sugar content exceeding 9 % by weight :		
2008 92 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 92 19	– – – – – Other	32 + AGR	32 + AGR
	– – – – Other :		
2008 92 31	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	30	30
2008 92 39	– – – – – Other	32	32
	– – – Not containing added spirit :		
	– – – – Containing added sugar :		
2008 92 50	– – – – – In immediate packings of a net content exceeding 1 kg	20	20
	– – – – – Other :		
2008 92 71	– – – – – – Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruits	15	15
2008 92 79	– – – – – – Other	22	22
	– – – – Not containing added sugar, in immediate packings of a net content :		
2008 92 91	– – – – – Of 4,5 kg or more	23	23
2008 92 99	– – – – – Of less than 4,5 kg	23	23

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2008 99	**– – Other :**		
	– – – Containing added spirit :		
	– – – – Ginger :		
2008 99 11	– – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas	20	20
2008 99 19	– – – – – Other	32	32
	– – – – Grapes :		
2008 99 21	– – – – – With a sugar content exceeding 13 % by weight	32 + AGR	32 + AGR
2008 99 29	– – – – – Other	32	32
	– – – – Other :		
	– – – – – With a sugar content exceeding 9 % by weight :		
2008 99 31	– – – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas . . .	30	30
2008 99 33	– – – – – – Other	32 + AGR	32 + AGR
	– – – – – Other :		
2008 99 35	– – – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas . . .	30	30
2008 99 39	– – – – – – Other	32	32
	– – – Not containing added spirit :		
	– – – – Containing added sugar, in immediate packings of a net content exceeding 1 kg :		
2008 99 41	– – – – – Ginger	Free	Free
2008 99 43	– – – – – Grapes	22	22
2008 99 45	– – – – – Plums	20	20
2008 99 49	– – – – – Other	20	20
	– – – – Containing added sugar, in immediate packings of a net content not exceeding 1 kg :		
2008 99 51	– – – – – Ginger	Free	Free
2008 99 53	– – – – – Grapes	24	24
2008 99 55	– – – – – Plums	24	24
2008 99 59	– – – – – Other	24	24
	– – – – Not containing added sugar :		
	– – – – – Plums, in immediate packings of a net content :		
2008 99 71	– – – – – – Of 4,5 kg or more	19	19
2008 99 79	– – – – – – Of less than 4,5 kg	23	23
2008 99 85	– – – – – Maize (corn), other than sweet corn (Zea mays var. saccharata)	8 + MOB	Free + MOB
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	13 + MOB	Free + MOB
2008 99 99	– – – – – Other	8	20

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2009	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter :**		
	– Orange juice :		
2009 11	– – **Frozen :**		
	– – – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 11 11	– – – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 11 19	– – – – Other	42	42
	– – – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
2009 11 91	– – – – Of a value not exceeding 30 ECU per 100 kg net weight and with an added sugar content exceeding 30 % by weight	19 + AGR	19 + AGR
2009 11 99	– – – – Other	19	19
2009 19	– – **Other :**		
	– – – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 19 11	– – – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 19 19	– – – – Other	42	42
	– – – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
2009 19 91	– – – – Of a value not exceeding 30 ECU per 100 kg net weight and with an added sugar content exceeding 30 % by weight	19 + AGR	19 + AGR
2009 19 99	– – – – Other	19	19
2009 20	– **Grapefruit juice :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 20 11	– – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 20 19	– – – Other	42	42
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
2009 20 91	– – – Of a value not exceeding 30 ECU per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15 + AGR	15 + AGR
2009 20 99	– – – Other	12	12
2009 30	– **Juice of any other single citrus fruit :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 30 11	– – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 30 19	– – – Other	42	42
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
	– – – Of a value exceeding 30 ECU per 100 kg net weight :		
2009 30 31	– – – – Containing added sugar	18	18
2009 30 39	– – – – Other	19	19
	– – – Of a value not exceeding 30 ECU per 100 kg net weight :		
	– – – – Lemon juice :		
2009 30 51	– – – – – With an added sugar content exceeding 30 % by weight	18 + AGR	18 + AGR
2009 30 55	– – – – – With an added sugar content not exceeding 30 % by weight	18	18
2009 30 59	– – – – – Not containing added sugar	19	19

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – Other citrus fruit juices :		
2009 30 91	– – – – – With an added sugar content exceeding 30 % by weight	18 + AGR	18 + AGR
2009 30 95	– – – – – With an added sugar content not exceeding 30 % by weight	18	18
2009 30 99	– – – – – Not containing added sugar	19	19
2009 40	**– Pineapple juice :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 40 11	– – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 40 19	– – – Other	42	42
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
2009 40 30	– – – Of a value exceeding 30 ECU per 100 kg net weight, containing added sugar	19	19
	– – – Other :		
2009 40 91	– – – – With an added sugar content exceeding 30 % by weight	19 + AGR	19 + AGR
2009 40 93	– – – – With an added sugar content not exceeding 30 % by weight	19	19
2009 40 99	– – – – Not containing added sugar	20	20
2009 50	**– Tomato juice :**		
2009 50 10	– – Containing added sugar	20	20
2009 50 90	– – Other	21	21
2009 60	**– Grape juice (including grape must) :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 60 11	– – – Of a value not exceeding 22 ECU per 100 kg net weight	50 + AGR	50 + AGR
2009 60 19	– – – Other	50	50
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
	– – – Of a value exceeding 18 ECU per 100 kg net weight :		
2009 60 51	– – – – Concentrated	28	28
2009 60 59	– – – – Other	28	28
	– – – Of a value not exceeding 18 ECU per 100 kg net weight :		
	– – – – With an added sugar content exceeding 30 % by weight :		
2009 60 71	– – – – – Concentrated	28 + AGR	28 + AGR
2009 60 79	– – – – – Other	28 + AGR	28 + AGR
2009 60 90	– – – – Other	28	28
2009 70	**– Apple juice :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
2009 70 11	– – – Of a value not exceeding 22 ECU per 100 kg net weight	30 + AGR	30 + AGR
2009 70 19	– – – Other	30	30
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
2009 70 30	– – – Of a value exceeding 18 ECU per 100 kg net weight, containing added sugar	18	18
	– – – Other :		
2009 70 91	– – – – With an added sugar content exceeding 30 % by weight	18 + AGR	18 + AGR

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2009 70 93	– – – – With an added sugar content not exceeding 30 % by weight	18	18
2009 70 99	– – – – Not containing added sugar	18	18
2009 80	**– Juice of any other single fruit or vegetable :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
	– – – Pear juice :		
2009 80 11	– – – – Of a value not exceeding 22 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 80 19	– – – – Other	42	42
	– – – Other :		
2009 80 31	– – – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 80 39	– – – – Other	42	42
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
	– – – Pear juice :		
2009 80 50	– – – – Of a value exceeding 18 ECU per 100 kg net weight, containing added sugar .	24	24
	– – – – Other :		
2009 80 61	– – – – – With an added sugar content exceeding 30 % by weight	24 + AGR	24 + AGR
2009 80 63	– – – – – With an added sugar content not exceeding 30 % by weight	24	24
2009 80 69	– – – – – Not containing added sugar	25	25
	– – – Other :		
2009 80 80	– – – – Of a value exceeding 30 ECU per 100 kg net weight, containing added sugar .	21	21
	– – – – Other :		
2009 80 91	– – – – – With an added sugar content exceeding 30 % by weight	21 + AGR	21 + AGR
2009 80 93	– – – – – With an added sugar content not exceeding 30 % by weight	21	21
	– – – – – Not containing added sugar :		
2009 80 95	– – – – – – Juice of fruit of the species Vaccinium marcocarpon	14	14
2009 80 99	– – – – – – Other	22	22
2009 90	**– Mixtures of juices :**		
	– – Of a density exceeding 1,33 g/cm³ at 20 °C :		
	– – – Mixtures of apple and pear juice :		
2009 90 11	– – – – Of a value not exceeding 22 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 90 19	– – – – Other	42	42
	– – – Other :		
2009 90 21	– – – – Of a value not exceeding 30 ECU per 100 kg net weight	42 + AGR	42 + AGR
2009 90 29	– – – – Other	42	42
	– – Of a density not exceeding 1,33 g/cm³ at 20 °C :		
	– – – Mixtures of apple and pear juice :		
2009 90 31	– – – – Of a value not exceeding 18 ECU per 100 kg net weight and with an added sugar content exceeding 30 % by weight	25 + AGR	25 + AGR
2009 90 39	– – – – Other	25	25

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
	– – – – Of a value exceeding 30 ECU per 100 kg net weight :		
	– – – – – Mixtures of citrus fruit juices and pineapple juice :		
2009 90 41	– – – – – – Containing added sugar	19	19
2009 90 49	– – – – – – Other	20	20
	– – – – – Other :		
2009 90 51	– – – – – – Containing added sugar	21	21
2009 90 59	– – – – – – Other	22	22
	– – – – Of a value not exceeding 30 ECU per 100 kg net weight :		
	– – – – – Mixtures of citrus fruit juices and pineapple juice :		
2009 90 71	– – – – – – With an added sugar content exceeding 30 % by weight	19 + AGR	19 + AGR
2009 90 73	– – – – – – With an added sugar content not exceeding 30 % by weight	19	19
2009 90 79	– – – – – – Not containing added sugar	20	20
	– – – – – Other :		
2009 90 91	– – – – – – With an added sugar content exceeding 30 % by weight	21 + AGR	21 + AGR
2009 90 93	– – – – – – With an added sugar content not exceeding 30 % by weight	21	21
2009 90 99	– – – – – – Not containing added sugar	22	22

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2101	**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :**		
2101 10	**– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :**		
	– – Extracts, essences or concentrates :		
2101 10 11	– – – Solid	7,2	18
2101 10 19	– – – Other	7,2	18
	– – Preparations :		
2101 10 91	– – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	7,2	18
2101 10 99	– – – Other	13 + MOB	Free + MOB
2101 20	**– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté :**		
2101 20 10	– – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	4,8	12
2101 20 90	– – Other	13 + MOB	Free + MOB
2101 30	**– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :**		
	– – Roasted chicory and other roasted coffee substitutes :		
2101 30 11	– – – Roasted chicory	7,2	18
2101 30 19	– – – Other	8 + MOB	Free + MOB
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes :		
2101 30 91	– – – Of roasted chicory	8,8	22
2101 30 99	– – – Other	14 + MOB	Free + MOB
2102	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders :**		
2102 10	**– Active yeasts :**		
2102 10 10	– – Culture yeast	6,8	17

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Bakers' yeast :		
2102 10 31	– – – Dried	15 + MOB	Free + MOB
2102 10 39	– – – Other	15 + MOB	Free + MOB
2102 10 90	– – Other	9,2	23
2102 20	**– Inactive yeasts; other single-cell micro-organisms, dead :**		
	– – Inactive yeasts :		
2102 20 11	– – – In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	5,2	4
2102 20 19	– – – Other	3,2	4
2102 20 90	– – Other	Free	Free
2102 30 00	**– Prepared baking powders**	3,8	9,5
2103	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard :**		
2103 10 00	**– Soya sauce**	4,8	6
2103 20 00	**– Tomato ketchup and other tomato sauces**	6,4	10
2103 30	**– Mustard flour and meal and prepared mustard :**		
2103 30 10	– – Mustard flour	1,6	4
2103 30 90	– – Prepared mustard	5,6	14
2103 90	**– Other :**		
2103 90 10	– – Mango chutney, liquid	Free	Free
2103 90 90	– – Other :		
	– – – Containing tomato	4,8	10
	– – – Other	4,8	6
2104	**Soups and broths and preparations therefor; homogenised composite food preparations :**		
2104 10 00	**– Soups and broths and preparations therefor :**		
	– – Containing tomato	7,2	10
	– – Other	7,2	6
2104 20 00	**– Homogenised composite food preparations**	8,8	22
2105 00	**Ice cream and other edible ice, whether or not containing cocoa :**		
2105 00 10	– Containing no milkfats or containing less than 3 % by weight of such fats	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
	– Containing by weight of milkfats :		
2105 00 91	– – 3 % or more but less than 7 %	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z
2105 00 99	– – 7 % or more	12 + MOB MAX 27 + AD S/Z	Free + MOB MAX 27 + AD S/Z

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2106	**Food preparations not elsewhere specified or included :**		
2106 10	**– Protein concentrates and textured protein substances :**		
2106 10 10	– – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	8	20
2106 10 90	– – Other	13 + MOB	Free + MOB
2106 90	**– Other :**		
2106 90 10	– – Cheese fondues	13 + MOB MAX 35 Ecu/100 kg/net	Free + MOB MAX 25 Ecu/100 kg/net
	– – Flavoured or coloured sugar syrups :		
2106 90 30	– – – Isoglucose syrups	(AGR)	(AGR)
	– – – Other :		
2106 90 51	– – – – Lactose syrup	(AGR)	(AGR)
2106 90 55	– – – – Glucose syrup and maltodextrine syrup	(AGR)	(AGR)
2106 90 59	– – – – Other	(AGR)	(AGR)
	– – Other :		
2106 90 91	– – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch :		
	– – – – Hydrolysates of proteins and autolysates of yeast	8	6
	– – – – Other	8	20
2106 90 99	– – – Other :		
	– – – – – Containing 26 % or more by weight of milkfat :		
	– – – – – – In immediate packings of a net capacity of 1 kg or less	13 + MOB	Free + MOB
	– – – – – – Other	13 + MOB	6 + MOB
	– – – – – Other	13 + MOB	Free + MOB

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2201	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow :**		
2201 10 00	**– Mineral waters and aerated waters**	1,6	4
2201 90 00	**– Other**	Free	Free
2202	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009 :**		
2202 10 00	**– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured**	6	Free
2202 90	**– Other :**		
2202 90 10	– – Not containing products of heading nos 0401 to 0404 or fat obtained from products of heading nos 0401 to 0404 :		
	– – – Containing sugar (sucrose or invert sugar)	6	Free
	– – – Other	6	15
	– – Other, containing by weight of fat obtained from the products of heading nos 0401 to 0404 :		
2202 90 91	– – – Less than 0,2 %	8 + MOB	Free + MOB
2202 90 95	– – – 0,2 % or more but less than 2 %	8 + MOB	Free + MOB
2202 90 99	– – – 2 % or more	8 + MOB	Free + MOB
2203 00	**Beer made from malt :**		
2203 00 10	– In containers holding more than 10 l	9,6	10
2203 00 90	– In containers holding not more than 10 l	9,6	10
2204	**Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009 :**		
2204 10	**– Sparkling wine :**		
	– – Of an actual alcoholic strength by volume of not less than 8,5 % vol :		
2204 10 11	– – – Champagne	40 Ecu/hl	40 Ecu/hl
2204 10 19	– – – Other	40 Ecu/hl	40 Ecu/hl
2204 10 90	– – Other	40 Ecu/hl	40 Ecu/hl

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :		
2204 21	**– – In containers holding 2 l or less :**		
2204 21 10	– – – Wine other than that referred to in subheading No. 2204 10 in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bars, measured at a temperature of 20 °C	40 Ecu/hl	40 Ecu/hl
	– – – Other :		
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol :		
	– – – – – Quality wines produced in specified regions :		
2204 21 21	– – – – – – White :		
	– – – – – – – Verde and Dão	14,5 Ecu/hl	10,1 Ecu/hl
	– – – – – – – Other	14,5 Ecu/hl	14,5 Ecu/hl
2204 21 23	– – – – – – Other :		
	– – – – – – – Verde and Dão	14,5 Ecu/hl	10,1 Ecu/hl
	– – – – – – – Other	14,5 Ecu/hl	14,5 Ecu/hl
	– – – – – Other :		
2204 21 25	– – – – – – White :		
	– – – – – – – Verde and Dão	14,5 Ecu/hl	10,1 Ecu/hl
	– – – – – – – Other	14,5 Ecu/hl	14,5 Ecu/hl
2204 21 29	– – – – – – Other :		
	– – – – – – – Verde and Daõ	14,5 Ecu/hl	10,1 Ecu/hl
	– – – – – – – Other	14,5 Ecu/hl	14,5 Ecu/hl
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol :		
	– – – – – Quality wines produced in specified regions :		
2204 21 31	– – – – – – White :		
	– – – – – – – Dão	16,9 Ecu/hl	11,8 Ecu/hl
	– – – – – – – Other	16,9 Ecu/hl	16,9 Ecu/hl
2204 21 33	– – – – – – Other :		
	– – – – – – – Dão	16,9 Ecu/hl	11,8 Ecu/hl
	– – – – – – – Other	16,9 Ecu/hl	16,9 Ecu/hl
	– – – – – Other :		
2204 21 35	– – – – – – White :		
	– – – – – – – Dão	16,9 Ecu/hl	11,8 Ecu/hl

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – – – – Other	16,9 Ecu/hl	16,9 Ecu/hl
2204 21 39	– – – – – – Other :		
	– – – – – – – Dão	16,9 Ecu/hl	11,8 Ecu/hl
	– – – – – – – Other	16,9 Ecu/hl	16,9 Ecu/hl
	– – – – Of an 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 (1) :		
	– – – – – – Port, Madeira and Moscatel de Setubal	16,3 Ecu/hl	6,5 Ecu/hl
	– – – – – – Other	16,3 Ecu/hl	16,3 Ecu/hl
2204 21 49	– – – – – Other	20,6 Ecu/hl	20,6 Ecu/hl
	– – – – 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 (1) :		
	– – – – – – Port, Madeira and Moscatel de Setubal	17,5 Ecu/hl	7 Ecu/hl
	– – – – – – Other	17,5 Ecu/hl	17,5 Ecu/hl
2204 21 59	– – – – – Other	23 Ecu/hl	23 Ecu/hl
2204 21 90	– – – – Of an actual alcoholic strength by volume exceeding 22 % vol	1,93 Ecu/% vol/hl + 12,1 Ecu/hl	1,93 Ecu/% vol/hl + 12,1 Ecu/hl
2204 29	– – **Other :**		
2204 29 10	– – – Wine other than that referred to in subheading No. 2204 10 in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bars, measured at a temperature of 20 °C	40 Ecu/hl	40 Ecu/hl
	– – – Other :		
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol :		
	– – – – – Quality wines produced in specified regions :		
2204 29 21	– – – – – – White	10,9 Ecu/hl	10,9 Ecu/hl
2204 29 23	– – – – – – Other	10,9 Ecu/hl	10,9 Ecu/hl
	– – – – – Other :		
2204 29 25	– – – – – – White	10,9 Ecu/hl	10,9 Ecu/hl

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2204 29 29	– – – – – – Other	10,9 Ecu/hl	10,9 Ecu/hl
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol :		
	– – – – – Quality wines produced in specified regions :		
2204 29 31	– – – – – – White	13,3 Ecu/hl	13,3 Ecu/hl
2204 29 33	– – – – – – Other	13,3 Ecu/hl	13,3 Ecu/hl
	– – – – – Other :		
2204 29 35	– – – – – – White	13,3 Ecu/hl	13,3 Ecu/hl
2204 29 39	– – – – – – Other	13,3 Ecu/hl	13,3 Ecu/hl
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol :		
2204 29 41	– – – – – Port, Madeira, sherry and Setubal muscatel (1) :		
	– – – – – – Port, Madeira and Moscatel de Setubal	13,3 Ecu/hl	6,6 Ecu/hl
	– – – – – – Other	13,3 Ecu/hl	13,3 Ecu/hl
2204 29 45	– – – – – Tokay (Aszu and Szamorodni) (1)	14,5 Ecu/hl	14,5 Ecu/hl
2204 29 49	– – – – – Other	16,9 Ecu/hl	16,9 Ecu/hl
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol :		
2204 29 51	– – – – – Port, Madeira, sherry and Setubal muscatel (1) :		
	– – – – – – Port, Madeira and Moscatel de Setubal	14,5 Ecu/hl	7,2 Ecu/hl
	– – – – – – Other	14,5 Ecu/hl	14,5 Ecu/hl
2204 29 55	– – – – – Tokay (Aszu and Szamorodni) (1)	15,7 Ecu/hl	15,7 Ecu/hl
2204 29 59	– – – – – Other	23 Ecu/hl	23 Ecu/hl
2204 29 90	– – – – Of an actual alcoholic strength by volume exceeding 22 % vol	1,93 Ecu/% vol/hl	1,93 Ecu/% vol/hl
2204 30	**– Other grape must :**		
2204 30 10	– – In fermentation or with fermentation arrested otherwise than by the addition of alcohol	40	40
	– – Other :		
2204 30 91	– – – Of a density of 1,33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol	28	28
2204 30 99	– – – Other	50 + AGR	50 + AGR

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances :**		
2205 10	**– In containers holding 2 l or less :**		
2205 10 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	6,8 Ecu/hl	Free
2205 10 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol	0,5 Ecu/% vol/hl + 4 Ecu/hl	Free
2205 90	**– Other :**		
2205 90 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	5,6 Ecu/hl	Free
2205 90 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol	0,6 Ecu/% vol/hl	Free
2206 00	**Other fermented beverages (for example, cider, perry, mead) :**		
2206 00 10	– Piquette	1,6 Ecu/% vol/hl MIN 9 Ecu/hl	1,6 Ecu/% vol/hl MIN 9 Ecu/hl
	– Other :		
2206 00 91	– – Sparkling	30 Ecu/hl	30 Ecu/hl
	– – Still, in containers holding :		
2206 00 93	– – – 2 l or less	12 Ecu/hl	12 Ecu/hl
2206 00 99	– – – More than 2 l	9 Ecu/hl	9 Ecu/hl
2207	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength :**		
2207 10 00	**– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher :**		
	– – Goods obtained from agricultural products listed in Annex II to the EEC Treaty . .	30 Ecu/hl	30 Ecu/hl
	– – Other	12 Ecu/hl	30 Ecu/hl
2207 20 00	**– Ethyl alcohol and other spirits, denatured, of any strength :**		
	– – Goods obtained from agricultural products listed in Annex II to the EEC Treaty . .	16 Ecu/hl	16 Ecu/hl
	– – Other	6,4 Ecu/hl	16 Ecu/hl

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
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 10	**– Compound alcoholic preparations of a kind used for the manufacture of beverages :**		
2208 10 10	– – Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 l or less	Free	Free
2208 10 90	– – Other	10,8 MIN 0,6 Ecu/% vol/hl	27 MIN 1,6 Ecu/% vol/hl
2208 20	**– Spirits obtained by distilling grape wine or grape marc :**		
2208 20 10	– – In containers holding 2 l or less	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
2208 20 90	– – In containers holding more than 2 l	0,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl
2208 30	**– Whiskies :**		
	– – Bourbon whiskey, in containers holding :		
2208 30 11	– – – 2 l or less (1)	0,6 Ecu/hl	0,2 Ecu/% vol/hl + 1,5 Ecu/hl
2208 30 19	– – – More than 2 l (1)	Free	0,2 Ecu/% vol/hl
	– – Other, in containers holding :		
2208 30 91	– – – 2 l or less	0,1 Ecu/% vol/hl + 1,2 Ecu/hl	0,4 Ecu/% vol/hl + 3 Ecu/hl
2208 30 99	– – – More than 2 l	0,1 Ecu/% vol/hl	0,4 Ecu/% vol/hl

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2208 40	**– Rum and taffia :**		
2208 40 10	– – In containers holding 2 l or less	0,4 Ecu/% vol/hl + 2 Ecu/hl	1 Ecu/% vol/hl + 5 Ecu/hl
2208 40 90	– – In containers holding more than 2 l	0,4 Ecu/% vol/hl	1 Ecu/% vol/hl
2208 50	**– Gin and Geneva :**		
	– – Gin, in containers holding :		
2208 50 11	– – – 2 l or less	0,4 Ecu/% vol/hl + 2 Ecu/hl	1 Ecu/% vol/hl + 5 Ecu/hl
2208 50 19	– – – More than 2 l	0,4 Ecu/% vol/hl	1 Ecu/% vol/hl
	– – Geneva in containers holding :		
2208 50 91	– – – 2 l or less	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
2208 50 99	– – – More than 2 l	0,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl
2208 90	**– Other :**		
	– – Arrack, in containers holding :		
2208 90 11	– – – 2 l or less	0,4 Ecu/% vol/hl + 2 Ecu/hl	1 Ecu/% vol/hl + 5 Ecu/hl
2208 90 19	– – – More than 2 l	0,4 Ecu/% vol/hl	1 Ecu/% vol/hl

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – 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 l or less :		
2208 90 31	– – – – Vodka	0,5 Ecu/% vol/hl + 2 Ecu/hl	1,3 Ecu/% vol/hl + 5 Ecu/hl
2208 90 33	– – – – Plum, pear or cherry spirit (excluding liqueurs)	0,5 Ecu/% vol/hl + 2 Ecu/hl	1,3 Ecu/% vol/hl + 5 Ecu/hl
2208 90 39	– – – More than 2 l	0,5 Ecu/% vol/hl	1,3 Ecu/% vol/hl
	– – Other spirituous beverages in containers holding :		
	– – – 2 l or less :		
	– – – – Spirits (excluding liqueurs) :		
2208 90 51	– – – – – Distilled from fruit	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
2208 90 53	– – – – – Other	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
2208 90 55	– – – – Liqueurs :		
	– – – – – Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	0,6 Ecu/% vol/hl + 4 Ecu/hl	1 Ecu/% vol/hl + 6 Ecu/hl
	– – – – – Other	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
2208 90 59	– – – – Other spirituous beverages :		
	– – – – – Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	0,6 Ecu/% vol/hl + 4 Ecu/hl	1 Ecu/% vol/hl + 6 Ecu/hl

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – – Other	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
	– – – More than 2 l:		
	– – – – Spirits (excluding liqueurs):		
2208 90 71	– – – – – Distilled from fruit	0,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl
2208 90 73	– – – – – Other	0,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl
2208 90 79	– – – – Liqueurs and other spirituous beverages:		
	– – – – – Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	0,6 Ecu/% vol/hl	1 Ecu/% vol/hl
	– – – – – Other	0,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl
	– – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:		
2208 90 91	– – – 2 l or less:		
	– – – – Goods obtained from agricultural products listed in Annex II to the EEC Treaty	1,6 Ecu/% vol/hl + 10 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
	– – – – Other	0,6 Ecu/% vol/hl + 4 Ecu/hl	1,6 Ecu/% vol/hl + 10 Ecu/hl
2208 90 99	– – – More than 2 l:		
	– – – – Goods obtained from agricultural products listed in Annex II to the EEC Treaty	1,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl
	– – – – Other	0,6 Ecu/% vol/hl	1,6 Ecu/% vol/hl

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2209 00	**Vinegar and substitutes for vinegar obtained from acetic acid :**		
	– Wine vinegar, in containers holding :		
2209 00 11	– – 2 l or less	8 Ecu/hl	8 Ecu/hl
2209 00 19	– – More than 2 l	6 Ecu/hl	6 Ecu/hl
	– Other, in containers holding :		
2209 00 91	– – 2 l or less	8 Ecu/hl	8 Ecu/hl
2209 00 99	– – More than 2 l	6 Ecu/hl	6 Ecu/hl

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2301	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves :**		
2301 10 00	**– Flours, meals and pellets, of meat or meat offal; greaves**	Free	Free
2301 20 00	**– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates**	2	Free
2302	**Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants :**		
2302 10	**– Of maize (corn) :**		
2302 10 10	– – With a starch content not exceeding 35 % by weight	(AGR)	(AGR)
2302 10 90	– – Other	(AGR)	(AGR)
2302 20	**– Of rice :**		
2302 20 10	– – With a starch content not exceeding 35 % by weight	(AGR)	(AGR)
2302 20 90	– – Other	(AGR)	(AGR)
2302 30	**– Of wheat :**		
2302 30 10	– – Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight .	(AGR)	(AGR)
2302 30 90	– – Other	(AGR)	(AGR)
2302 40	**– Of other cereals :**		
2302 40 10	– – Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight .	(AGR)	(AGR)
2302 40 90	– – Other	(AGR)	(AGR)
2302 50 00	**– Of leguminous plants**	4	8
2303	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets :**		
2303 10	**– Residues of starch manufacture and similar residues :**		
	– – Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product :		
2303 10 11	– – – Exceeding 40 % by weight	(AGR)	(AGR)
2303 10 19	– – – Not exceeding 40 % by weight	Free	Free
2303 10 90	– – Other	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2303 20	**– Beet-pulp, bagasse and other waste of sugar manufacture :**		
	– – Beet-pulp having a dry matter content of :		
2303 20 11	– – – Not less than 87 % by weight	Free	Free
2303 20 13	– – – Not less than 18 % but less than 87 % by weight	Free	Free
2303 20 19	– – – Less than 18 % by weight	Free	Free
2303 20 90	– – Other	Free	Free
2303 30 00	**– Brewing or distilling dregs and waste**	Free	Free
2304 00 00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil**	Free	Free
2305 00 00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil**	Free	Free
2306	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305 :**		
2306 10 00	**– Of cotton seeds**	Free	Free
2306 20 00	**– Of linseed**	Free	Free
2306 30 00	**– Of sunflower seeds**	Free	Free
2306 40 00	**– Of rape or colza seeds**	Free	Free
2306 50 00	**– Of coconut or copra**	Free	Free
2306 60 00	**– Of palm nuts or kernels**	Free	Free
2306 90	**– Other :**		
	– – Oil-cake and other residues resulting from the extraction of olive oil :		
2306 90 11	– – – Containing 3 % or less by weight of olive oil	Free	Free
2306 90 19	– – – Containing more than 3 % by weight of olive oil	(AGR)	(AGR)
	– – Other :		
2306 90 91	– – – Of germ of maize	Free	Free
2306 90 93	– – – Of sesame seeds	Free	Free
2306 90 99	– – – Other	Free	Free
2307 00	**Wine lees; argol :**		
	– Wine lees :		
2307 00 11	– – Having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight	Free	Free
2307 00 19	– – Other	2,03 Ecu/kg/tot/alc	2,03 Ecu/kg/tot/alc
2307 00 90	– Argol	Free	Free
2308	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included :**		
2308 10 00	**– Acorns and horse-chestnuts**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2308 90	**– Other :**		
	– – Grape marc :		
2308 90 11	– – – Having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight	Free	Free
2308 90 19	– – – Other	2,03 Ecu/kg/tot/alc	2,03 Ecu/kg/tot/alc
2308 90 30	– – Pomace or marc of fruit, other than grapes	Free	Free
2308 90 90	– – Other	2	2
2309	**Preparations of a kind used in animal feeding :**		
2309 10	**– Dog or cat food, put up for retail sale :**		
	– – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products :		
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup :		
	– – – – Containing no starch or containing 10 % or less by weight of starch :		
2309 10 11	– – – – – Containing no milk products or containing less than 10 % by weight of such products	(AGR)	(AGR)
2309 10 13	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	(AGR)	(AGR)
2309 10 15	– – – – – Containing not less than 50 % but less than 75 % by weight of milk products	(AGR)	(AGR)
2309 10 19	– – – – – Containing not less than 75 % by weight of milk products	(AGR)	(AGR)
	– – – – Containing more than 10 % but not more than 30 % by weight of starch :		
2309 10 31	– – – – – Containing no milk products or containing less than 10 % by weight of such products	(AGR)	(AGR)
2309 10 33	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	(AGR)	(AGR)
2309 10 39	– – – – – Containing not less than 50 % by weight of milk products	(AGR)	(AGR)
	– – – – Containing more than 30 % by weight of starch :		
2309 10 51	– – – – – Containing no milk products or containing less than 10 % by weight of such products	(AGR)	(AGR)
2309 10 53	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	(AGR)	(AGR)
2309 10 59	– – – – – Containing not less than 50 % by weight of milk products	(AGR)	(AGR)
2309 10 70	– – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	(AGR)	(AGR)
2309 10 90	– – Other	15	15
2309 90	**– Other :**		
2309 90 10	– – Fish or marine mammal solubles :		
	– – – Of fish	6	Free
	– – – Other	6	6

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products :		
	– – – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup :		
	– – – – – Containing no starch or containing 10 % or less by weight of starch :		
2309 90 31	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	(AGR)	(AGR)
2309 90 33	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	(AGR)	(AGR)
2309 90 35	– – – – – – Containing not less than 50 % but less than 75 % by weight of milk products	(AGR)	(AGR)
2309 90 39	– – – – – – Containing not less than 75 % by weight of milk products	(AGR)	(AGR)
	– – – – – Containing more than 10 % but not more than 30 % by weight of starch :		
2309 90 41	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	(AGR)	(AGR)
2309 90 43	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	(AGR)	(AGR)
2309 90 49	– – – – – – Containing not less than 50 % by weight of milk products	(AGR)	(AGR)
	– – – – – Containing more than 30 % by weight of starch :		
2309 90 51	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	(AGR)	(AGR)
2309 90 53	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	(AGR)	(AGR)
2309 90 59	– – – – – – Containing not less than 50 % by weight of milk products	(AGR)	(AGR)
2309 90 70	– – – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	(AGR)	(AGR)
	– – – Other :		
2309 90 91	– – – – Beet-pulp with added molasses	(AGR)	(AGR)
2309 90 99	– – – – Other	2	2

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
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 (1) :		
2401 10 10	– – – Flue-cured Virginia type	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
2401 10 20	– – – Light air-cured Burley type (including Burley hybrids)	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
2401 10 30	– – – Light air-cured Maryland type	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
	– – – Fire-cured tobacco :		
2401 10 41	– – – – Kentucky type	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
2401 10 49	– – – – Other	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
	– – Other :		
2401 10 50	– – – Light air-cured tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 10 60	– – – Sun-cured Oriental type tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 10 70	– – – Dark air-cured tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 10 80	– – – Flue-cured tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2401 10 90	– – – Other tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
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 (1) :		
2401 20 10	– – – Flue-cured Virginia type	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
2401 20 20	– – – Light air-cured Burley type (including Burley hybrids)	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
2401 20 30	– – – Light air-cured Maryland type	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
	– – – Fire-cured tobacco :		
2401 20 41	– – – – Kentucky type	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
2401 20 49	– – – – Other	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net	23 MIN 28 Ecu MAX 30 Ecu/100 kg/net
	– – Other :		
2401 20 50	– – – Light air-cured tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 20 60	– – – Sun-cured Oriental type tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 20 70	– – – Dark air-cured tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 20 80	– – – Flue-cured tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 20 90	– – – Other tobacco	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net
2401 30 00	– **Tobacco refuse**	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net	14 MIN 28 Ecu MAX 70 Ecu/100 kg/net

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2402	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes :**		
2402 10 00	**– Cigars, cheroots and cigarillos, containing tobacco**	17,2	43
2402 20 00	**– Cigarettes containing tobacco**	36	90
2402 90 00	**– Other**	36	90
2403	**Other manufactured tobacco and manufactured tobacco substitutes; 'homogenized' or 'reconstituted' tobacco; tobacco extracts and essences :**		
2403 10 00	**– Smoking tobacco, whether or not containing tobacco substitutes in any proportion**	46,8	117
	– Other :		
2403 91 00	**– – 'Homogenized' or 'reconstituted' tobacco**	10,4	26
2403 99	**– – Other :**		
2403 99 10	– – – Chewing tobacco and snuff	26	65
2403 99 90	– – – Other	10,4	26

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2501 00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water :**		
2501 00 10	– Sea water and salt liquors	Free	Free
	– Common salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution :		
2501 00 31	– – For chemical transformation (separation of Na from Cl) for the manufacture of other products (1)	0,4 Ecu/1000 kg/net	Free
	– – Other :		
2501 00 51	– – – Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption (1)	1,5 Ecu/1000 kg/net	Free
	– – – Other :		
2501 00 91	– – – – Salt suitable for human consumption	3,1 Ecu/1000 kg/net	Free
2501 00 99	– – – – Other	3,1 Ecu/1000 kg/net	Free
2502 00 00	**Unroasted iron pyrites**	Free	Free
2503	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur :**		
2503 10 00	– **Crude or unrefined sulphur**	Free	Free
2503 90 00	– **Other**	1,2	Free
2504	**Natural graphite :**		
2504 10 00	– **In powder or in flakes**	Free	Free
2504 90 00	– **Other**	Free	Free
2505	**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26 :**		
2505 10 00	– **Silica sands and quartz sands**	Free	Free
2505 90 00	– **Other**	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2506	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :**		
2506 10 00	**– Quartz**	Free	Free
	– Quartzite :		
2506 21 00	**– – Crude or roughly trimmed**	Free	Free
2506 29 00	**– – Other**	Free	Free
2507 00	**Kaolin and other kaolinic clays, whether or not calcined :**		
2507 00 10	– Crude	Free	Free
2507 00 90	– Other	Free	Free
2508	**Other clays (not including expanded clays of heading No 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths :**		
2508 10 00	**– Bentonite**	Free	Free
2508 20 00	**– Decolourising earths and fuller's earth**	Free	Free
2508 30 00	**– Fire-clay**	Free	Free
2508 40 00	**– Other clays**	Free	Free
2508 50 00	**– Andalusite, kyanite and sillimanite**	Free	Free
2508 60 00	**– Mullite**	Free	Free
2508 70 00	**– Chamotte or dinas earths**	Free	Free
2509 00 00	**Chalk**	Free	Free
2510	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk :**		
2510 10 00	**– Unground**	Free	Free
2510 20 00	**– Ground**	Free	Free
2511	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 2816 :**		
2511 10 00	**– Natural barium sulphate (barytes)**	Free	Free
2511 20 00	**– Natural barium carbonate (witherite)**	0,4	Free
2512 00 00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2513	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated :**		
	– Pumice stone :		
2513 11 00	**– – Crude or in irregular pieces, including crushed pumice ('bimskies')**	Free	Free
2513 19 00	**– – Other**	0,3	Free
	– Emery, natural corundum, natural garnet and other natural abrasives :		
2513 21 00	**– – Crude or in irregular pieces**	Free	Free
2513 29 00	**– – Other**	0,3	Free
2514 00 00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	Free	Free
2515	**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :**		
	– Marble and travertine :		
2515 11 00	**– – Crude or roughly trimmed**	Free	Free
2515 12 00	**– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	Free	Free
2515 20 00	**– Ecaussine and other calcareous monumental or building stone; alabaster**	Free	Free
2516	**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :**		
	– Granite :		
2516 11 00	**– – Crude or roughly trimmed**	Free	Free
2516 12	**– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :**		
2516 12 10	– – – Of a thickness not exceeding 25 cm	1,4	Free
2516 12 90	– – – Other	Free	Free
	– Sandstone :		
2516 21 00	**– – Crude or roughly trimmed**	Free	Free
2516 22	**– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :**		
2516 22 10	– – – Of a thickness not exceeding 25 cm	1,4	Free
2516 22 90	– – – Other	Free	Free
2516 90	**– Other monumental or building stone :**		
2516 90 10	– – Porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	1,4	Free
	– – Other :		
2516 90 91	– – – Porphyry and basalt	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2516 90 99	– – – Other	Free	Free
2517	**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No 2515 or 2516, whether or not heat-treated :**		
2517 10	**– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated :**		
2517 10 10	– – Pebbles, gravel, shingle and flint	Free	Free
2517 10 90	– – Other	Free	Free
2517 20 00	**– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517,10**	Free	Free
2517 30 00	**– Tarred macadam**	Free	Free
	– Granules, chippings and powder, of stones of heading No 2515 or 2516, whether or not heat-treated :		
2517 41 00	**– – Of marble**	Free	Free
2517 49 00	**– – Other**	Free	Free
2518	**Dolomite, whether or not calcined; dolomite, roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite) :**		
2518 10 00	**– Dolomite not calcined**	Free	Free
2518 20 00	**– Calcined dolomite**	0,7	Free
2518 30 00	**– Agglomerated dolomite (including tarred dolomite)**	0,8	Free
2519	**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure :**		
2519 10 00	**– Natural magnesium carbonate (magnesite)**	Free	Free
2519 90	**– Other :**		
2519 90 10	– – Magnesium oxide, other than calcined natural magnesium carbonate	1,6	Free
2519 90 30	– – Dead-burned (sintered) magnesia	Free	Free
2519 90 90	– – Other	Free	Free
2520	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders :**		
2520 10 00	**– Gypsum; anhydrite**	Free	Free
2520 20	**– Plasters :**		
2520 20 10	– – Building	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2520 20 90	– – Other	Free	Free
2521 00 00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	Free	Free
2522	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 2825 :**		
2522 10 00	– **Quicklime**	1,4	Free
2522 20 00	– **Slaked lime**	1,4	Free
2522 30 00	– **Hydraulic lime**	1,4	Free
2523	**Portland cement, aluminous cement ('ciment fondu'), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers :**		
2523 10 00	– **Cement clinkers**	1,2	Free
	– **Portland cement :**		
2523 21 00	– – **White cement, whether or not artificially coloured**	1,2	Free
2523 29 00	– – **Other**	1,2	Free
2523 30 00	– **Aluminous cement ('ciment fondu')**	1,2	Free
2523 90	– **Other hydraulic cements :**		
2523 90 10	– – Blast furnace cement	1,2	Free
2523 90 30	– – Pozzolanic cement	1,2	Free
2523 90 90	– – Other	1,2	Free
2524 00	**Asbestos :**		
2524 00 10	– Crude, in rock form, including concentrates	Free	Free
2524 00 30	– Fibres, flakes or powder	Free	Free
2524 00 90	– Other	Free	Free
2525	**Mica, including splittings; mica waste :**		
2525 10 00	– **Crude mica and mica rifted into sheets or splittings**	Free	Free
2525 20 00	– **Mica powder**	Free	Free
2525 30 00	– **Mica waste**	Free	Free
2526	**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc :**		
2526 10 00	– **Not crushed, not powdered**	Free	Free
2526 20 00	– **Crushed or powdered**	0,3	Free
2527 00 00	**Natural cryolite; natural chiolite**	Free	Free
2528	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight :**		
2528 10 00	– **Natural sodium borates**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2528 90 00	**– Other**	Free	Free
2529	**Felspar; leucite; nepheline and nepheline syenite; fluorspar :**		
2529 10 00	**– Felspar**	Free	Free
	– Fluorspar :		
2529 21 00	**– – Containing by weight 97 % or less of calcium fluoride**	Free	Free
2529 22 00	**– – Containing by weight more than 97 % of calcium fluoride**	Free	Free
2529 30 00	**– Leucite; nepheline and nepheline syenite**	Free	Free
2530	**Mineral substances not elsewhere specified or included :**		
2530 10 00	**– Vermiculite, perlite and chlorites, unexpanded**	Free	Free
2530 20 00	**– Kieserite, epsomite (natural magnesium sulphates)**	Free	Free
2530 30 00	**– Earth colours**	Free	Free
2530 40 00	**– Natural micaceous iron oxides**	0,7	Free
2530 90 00	**– Other**	Free	Free

CHAPTER 26

ORES, SLAG AND ASH

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2601	**Iron ores and concentrates, including roasted iron pyrites :**		
	– Iron ores and concentrates, other than roasted iron pyrites :		
2601 11 00	– – **Non-agglomerated (ECSC)**	Free	Free
2601 12 00	– – **Agglomerated (ECSC)**	Free	Free
2601 20 00	– **Roasted iron pyrites**	Free	Free
2602 00 00	**Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight (ECSC)**	Free	Free
2603 00 00	**Copper ores and concentrates**	Free	Free
2604 00 00	**Nickel ores and concentrates**	Free	Free
2605 00 00	**Cobalt ores and concentrates**	Free	Free
2606 00 00	**Aluminium ores and concentrates**	Free	Free
2607 00 00	**Lead ores and concentrates**	Free	Free
2608 00 00	**Zinc ores and concentrates**	Free	Free
2609 00 00	**Tin ores and concentrates**	Free	Free
2610 00 00	**Chromium ores and concentrates**	Free	Free
2611 00 00	**Tungsten ores and concentrates**	Free	Free
2612	**Uranium or thorium ores and concentrates :**		
2612 10	– **Uranium ores and concentrates :**		
2612 10 10	– – Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom)	Free	Free
2612 10 90	– – Other	Free	Free
2612 20	– **Thorium ores and concentrates :**		
2612 20 10	– – Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom)	Free	Free
2612 20 90	– – Other	Free	Free
2613	**Molybdenum ores and concentrates :**		
2613 10 00	– **Roasted**	Free	Free
2613 90 00	– **Other**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2614 00	**Titanium ores and concentrates :**		
2614 00 10	– Ilmenite and concentrates thereof	Free	Free
2614 00 90	– Other	Free	Free
2615	**Niobium, tantalum, vanadium or zirconium ores and concentrates :**		
2615 10 00	– **Zirconium ores and concentrates**	Free	Free
2615 90	– **Other :**		
2615 90 10	– – Niobium and tantalum ores and concentrates	Free	Free
2615 90 90	– – Vanadium ores and concentrates	Free	Free
2616	**Precious metal ores and concentrates :**		
2616 10 00	– **Silver ores and concentrates**	Free	Free
2616 90 00	– **Other**	Free	Free
2617	**Other ores and concentrates :**		
2617 10 00	– **Antimony ores and concentrates**	Free	Free
2617 90 00	– **Other**	Free	Free
2618 00 00	**Granulated slag (slag sand) from the manufacture of iron or steel**	Free	Free
2619 00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel :**		
2619 00 10	– Blast-furnace dust (ECSC)	Free	Free
	– Other :		
2619 00 91	– – Waste suitable for the recovery of iron or manganese	Free	Free
2619 00 93	– – Slag suitable for the extraction of titanium oxide	Free	Free
2619 00 95	– – Waste suitable for the extraction of vanadium	Free	Free
2619 00 99	– – Other	Free	Free
2620	**Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds :**		
	– **Containing mainly zinc :**		
2620 11 00	– – **Hard zinc spelter**	Free	Free
2620 19 00	– – **Other**	Free	Free
2620 20 00	– **Containing mainly lead**	Free	Free
2620 30 00	– **Containing mainly copper**	Free	Free
2620 40 00	– **Containing mainly aluminium**	Free	Free
2620 50 00	– **Containing mainly vanadium**	Free	Free
2620 90	– **Other :**		
2620 90 10	– – Containing mainly nickel	Free	Free
2620 90 20	– – Containing mainly niobium and tantalum	Free	Free
2620 90 30	– – Containing mainly tungsten	Free	Free
2620 90 40	– – Containing mainly tin	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2620 90 50	– – Containing mainly molybdenum	Free	Free
2620 90 60	– – Containing mainly titanium	Free	Free
2620 90 70	– – Containing mainly antimony	Free	Free
2620 90 80	– – Containing mainly cobalt	Free	Free
2620 90 91	– – Containing mainly zirconium	Free	Free
2620 90 99	– – Other	Free	Free
2621 00 00	**Other slag and ash, including seaweed ash (kelp)**	Free	Free

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2701	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal :**		
	– Coal, whether or not pulverised, but not agglomerated :		
2701 11	**– – Anthracite (ECSC) :**		
2701 11 10	– – – Having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 10 %	Federal Republic of Germany: 6 DM/1000 kg /net Other : Free	Free
2701 11 90	– – – Other	Federal Republic of Germany: 6 DM/1000 kg /net Other : Free	Free
2701 12	**– – Bituminous coal (ECSC) :**		
2701 12 10	– – – Coking coal	Federal Republic of Germany: 6 DM/1000 kg /net Other : Free	Free
2701 12 90	– – – Other	Federal Republic of Germany: 6 DM/1000 kg /net Other : Free	Free
2701 19 00	**– – Other coal (ECSC)**	Federal Republic of Germany: 6 DM/1000 kg /net Other : Free	Free
2701 20 00	**– Briquettes, ovoids and similar solid fuels manufactured from coal (ECSC)**	Free Federal Republic of Germany: 6 DM/1000 kg /net Italy: 1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2702	**Lignite, whether or not agglomerated, excluding jet :**		
2702 10 00	**– Lignite, whether or not pulverised, but not agglomerated (ECSC)**	Free France: 2,2 Greece: 5	Free
2702 20 00	**– Agglomerated lignite (ECSC)**	Free France: 2,2 Italy: 1,8 Greece: 5	Free
2703 00 00	**Peat (including peat litter), whether or not agglomerated**	Free	Free
2704 00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :**		
	– Coke and semi-coke of coal :		
2704 00 11	– – For the manufacture of electrodes	0,5	Free
2704 00 19	– – Other (ECSC)	Free Italy: 3,8	Free
2704 00 30	– Coke and semi-coke of lignite (ECSC)	Free Italy: 3,8	Free
2704 00 90	– Other	0,5	Free
2705 00 00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**	Free	Free
2706 00 00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars**	Free	Free
2707	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents :**		
2707 10	**– Benzole :**		
2707 10 10	– – For use as a power or heating fuel	2	Free
2707 10 90	– – For other purposes (1)	Free	Free
2707 20	**– Toluole :**		
2707 20 10	– – For use as a power or heating fuel	2	Free
2707 20 90	– – For other purposes (1)	Free	Free
2707 30	**– Xylole :**		
2707 30 10	– – For use as a power or heating fuel	2	Free
2707 30 90	– – For other purposes (1)	Free	Free
2707 40 00	**– Naphthalene**	Free	Free
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 :**		
2707 50 10	– – For use as power or heating fuels	2	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – For other purposes (1):		
2707 50 91	– – – Solvent naphtha	Free	Free
2707 50 99	– – – Other	Free	Free
2707 60	**– Phenols :**		
2707 60 10	– – Cresols	1	Free
2707 60 30	– – Xylenols	1	Free
2707 60 90	– – Other, including mixtures of phenols	1	Free
	– Other :		
2707 91 00	– – **Creosote oils**	1,4	Free
2707 99	– – **Other :**		
	– – – Crude oils :		
2707 99 11	– – – – Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	1,2	Free
2707 99 19	– – – – Other	0,4	Free
2707 99 30	– – – Sulphuretted toppings	Free	Free
2707 99 50	– – – Basic products	1,2	Free
2707 99 70	– – – Anthracene	Free	Free
	– – – Other :		
2707 99 91	– – – – For the manufacture of the products of heading No 2803 (1)	Free	Free
2707 99 99	– – – – Other	1,4	Free
2708	**Pitch and pitch coke, obtained from coal tar or from other mineral tars :**		
2708 10 00	**– Pitch**	Free	Free
2708 20 00	**– Pitch coke**	Free	Free
2709 00 00	**Petroleum oils and oils obtained from bituminous minerals, crude**	Free	Free
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 (1)	Free	Free
2710 00 15	– – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 11 (1)	Free	Free
	– – For other purposes :		
	– – – Special spirits :		
2710 00 21	– – – – White spirit	6	Free
2710 00 25	– – – – Other	6	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
	– – – – Motor spirit :		
2710 00 31	– – – – – Aviation spirit	6	Free
	– – – – – Other, with a lead content :		
2710 00 33	– – – – – – Not exceeding 0,013 g per litre	6	Free
2710 00 35	– – – – – – Exceeding 0,013 g per litre	6	Free
2710 00 37	– – – – Spirit type jet fuel	6	Free
2710 00 39	– – – – Other light oils	6	Free
	– Medium oils :		
2710 00 41	– – For undergoing a specific process (1)	Free	Free
2710 00 45	– – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 41 (1)	Free	Free
	– – For other purposes :		
	– – – Kerosene :		
2710 00 51	– – – – Jet fuel	6	Free
2710 00 55	– – – – Other	6	Free
2710 00 59	– – – Other	6	Free
	– Heavy oils :		
	– – Gas oils :		
2710 00 61	– – – For undergoing a specific process (1)	Free	Free
2710 00 65	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 61 (1)	Free	Free
2710 00 69	– – – For other purposes	3,5	Free
	– – Fuel oils :		
2710 00 71	– – – For undergoing a specific process (1)	Free	Free
2710 00 75	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 71 (1)	Free	Free
2710 00 79	– – – For other purposes	3,5	Free
	– – Lubricating oils; other oils :		
2710 00 91	– – – For undergoing a specific process (1)	Free	Free
2710 00 93	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 91 (1)	Free	Free
2710 00 95	– – – To be mixed in accordance with the terms of additional note 6 (CN) to this chapter (1)	4	Free
2710 00 99	– – – For other purposes	6	Free
2711	**Petroleum gases and other gaseous hydrocarbons :**		
	– Liquefied :		
2711 11 00	**– – Natural gas**	Free	Free
2711 12	**– – Propane :**		
	– – – Propane of a purity not less than 99 % :		
2711 12 11	– – – – For use as a power or heating fuel	6,4	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2711 12 19	– – – – For other purposes (1)	Free	Free
	– – – Other :		
2711 12 91	– – – – For undergoing a specific process (1)	Free	Free
2711 12 93	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91 (1)	Free	Free
2711 12 99	– – – – For other purposes	1,5	Free
2711 13	– – **Butanes :**		
2711 13 10	– – – For undergoing a specific process (1)	Free	Free
2711 13 30	– – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10 (1)	Free	Free
2711 13 90	– – – For other purposes	1,5	Free
2711 14 00	– – **Ethylene, propylene, butylene and butadiene**	Free	Free
2711 19 00	– – **Other**	Free	Free
	– **In gaseous state :**		
2711 21 00	– – **Natural gas**	Free	Free
2711 29 00	– – **Other**	Free	Free
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 10	– **Petroleum jelly :**		
2712 10 10	– – Crude	Free	Free
2712 10 90	– – Other	4,9	Free
2712 20 00	– **Paraffin wax containing by weight less than 0,75 % of oil**	4,4	Free
2712 90	– **Other :**		
	– – Ozokerite, lignite wax or peat wax (natural products) :		
2712 90 11	– – – Crude	0,6	Free
2712 90 19	– – – Other	1,5	Free
	– – Other :		
	– – – Crude :		
2712 90 31	– – – – For undergoing a specific process (1)	Free	Free
2712 90 33	– – – – For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31 (1)	Free	Free
2712 90 39	– – – – For other purposes	1,8	Free
2712 90 90	– – – Other	4,4	Free
2713	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals :**		
	– **Petroleum coke :**		
2713 11 00	– – **Not calcined**	Free	Free
2713 12 00	– – **Calcined**	Free	Free
2713 20 00	– **Petroleum bitumen**	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
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 (1)	Free	Free
2713 90 90	– – Other	1,8	Free
2714	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks :**		
2714 10 00	**– Bituminous or oil shale and tar sands**	Free	Free
2714 90 00	**– Other**	Free	Free
2715 00 00	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)**	0,3	Free
2716 00 00	**Electrical energy**	Free	Free

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

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

CHAPTER 28

INORGANIC CHEMICALS: ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. CHEMICAL ELEMENTS		
2801	**Fluorine, chlorine, bromine and iodine :**		
2801 10 00	**– Chlorine**	4,4	Free
2801 20 00	**– Iodine**	Free	Free
2801 30	**– Fluorine; bromine :**		
2801 30 10	– – Fluorine	2	Free
2801 30 90	– – Bromine	1,8	Free
2802 00 00	**Sulphur, sublimed or precipitated; colloidal sulphur**	1,8	Free
2803 00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) :**		
2803 00 10	– Methane black	Free	Free
2803 00 30	– Acetylene black	Free	Free
2803 00 90	– Other	Free	Free
2804	**Hydrogen, rare gases and other non-metals :**		
2804 10 00	**– Hydrogen**	1,4	Free
	– Rare gases :		
2804 21 00	**– – Argon**	2	Free
2804 29 00	**– – Other**	2	Free
2804 30 00	**– Nitrogen**	2,4	Free
2804 40 00	**– Oxygen**	2	Free
2804 50	**– Boron; tellurium :**		
2804 50 10	– – Boron	2,4	Free
2804 50 90	– – Tellurium	0,8	Free
	– Silicon :		
2804 61 00	**– – Containing by weight not less than 99,99 % of silicon**	2,4	Free
2804 69 00	**– – Other**	2,4	Free
2804 70 00	**– Phosphorus**	2,4	Free
2804 80 00	**– Arsenic**	0,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2804 90 00	**– Selenium**	Free	Free
2805	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury :**		
	– Alkali metals :		
2805 11 00	**– – Sodium**	2	Free
2805 19 00	**– – Other**	1,2	Free
	– Alkaline-earth metals :		
2805 21 00	**– – Calcium**	2,2	Free
2805 22 00	**– – Strontium and barium**	2,2	Free
2805 30	**– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed :**		
2805 30 10	– – Intermixtures or interalloys	4,8	Free
2805 30 90	– – Other	1	Free
2805 40	**– Mercury :**		
2805 40 10	– – In flasks of a net capacity of 34,5 kg (standard weight), of a fob value, per flask, not exceeding 224 ECU	2,6 Ecu b/f	Free
2805 40 90	– – Other	Free	Free
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid :**		
2806 10 00	**– Hydrogen chloride (hydrochloric acid)**	2,4	Free
2806 20 00	**– Chlorosulphuric acid**	2,4	Free
2807 00	**Sulphuric acid; oleum :**		
2807 00 10	– Sulphuric acid	1,2	Free
2807 00 90	– Oleum	1,2	Free
2808 00 00	**Nitric acid; sulphonitric acids**	2,4	Free
2809	**Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids :**		
2809 10 00	**– Diphosphorus pentaoxide**	4,4	Free
2809 20 00	**– Phosphoric acid and polyphosphoric acids**	2,1	Free
2810 00 00	**Oxides of boron; boric acids**	1,4	Free
2811	**Other inorganic acids and other inorganic oxygen compounds of non-metals :**		
	– Other inorganic acids :		
2811 11 00	**– – Hydrogen fluoride (hydrofluoric acid)**	2,8	Free
2811 19 00	**– – Other**	2,1	Free
	– Other inorganic oxygen compounds of non-metals :		
2811 21 00	**– – Carbon dioxide**	3,2	Free
2811 22 00	**– – Silicon dioxide**	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2811 23 00	– – **Sulphur dioxide**	4,8	Free
2811 29	– – **Other :**		
2811 29 10	– – – Sulphur trioxide (sulphuric anhydride); diarsenic trioxide	1,8	Free
2811 29 30	– – – Nitrogen oxides	2	Free
2811 29 90	– – – Other	2,1	Free
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812	**Halides and halide oxides of non-metals :**		
2812 10	– **Chlorides and chloride oxides :**		
2812 10 10	– – Of phosphorus	2,4	Free
2812 10 90	– – Other	2,4	Free
2812 90 00	– **Other**	2,2	Free
2813	**Sulphides of non-metals; commercial phosphorus trisulphide :**		
2813 10 00	– **Carbon disulphide**	2,4	Free
2813 90	– **Other :**		
2813 90 10	– – Phosphorus sulphides, commercial phosphorus trisulphide	2,1	Free
2813 90 90	– – Other	1,4	Free
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	**Ammonia, anhydrous or in aqueous solution :**		
2814 10 00	– **Anhydrous ammonia**	4,4	Free
2814 20 00	– **Ammonia in aqueous solution**	4,4	Free
2815	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium :**		
	– **Sodium hydroxide (caustic soda) :**		
2815 11 00	– – **Solid**	4,8	Free
2815 12 00	– – **In aqueous solution (soda lye or liquid soda)**	4,8	Free
2815 20	– **Potassium hydroxide (caustic potash) :**		
2815 20 10	– – Solid	4,4	Free
2815 20 90	– – In aqueous solution (potassium lye or liquid potassium)	4,4	Free
2815 30 00	– **Peroxides of sodium or potassium**	3,2	Free
2816	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium :**		
2816 10 00	– **Hydroxide and peroxide of magnesium**	1,6	Free
2816 20 00	– **Oxide, hydroxide and peroxide of strontium**	2,4	Free
2816 30 00	– **Oxide, hydroxide and peroxide of barium**	3,5	Free
2817 00 00	**Zinc oxide; zinc peroxide**	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2818	**Aluminium oxide (including artificial corundum); aluminium hydroxide :**		
2818 10 00	**– Artificial corundum**	2	Free
2818 20 00	**– Other aluminium oxide**	2,2	Free
2818 30 00	**– Aluminium hydroxide**	2,2	Free
2819	**Chromium oxides and hydroxides :**		
2819 10 00	**– Chromium trioxide**	5,3	Free
2819 90 00	**– Other**	5,3	Free
2820	**Manganese oxides :**		
2820 10 00	**– Manganese dioxide**	2,1	Free
2820 90 00	**– Other**	2,7	Free
2821	**Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 :**		
2821 10 00	**– Iron oxides and hydroxides**	1,8	Free
2821 20 00	**– Earth colours**	1,8	Free
2822 00 00	**Cobalt oxides and hydroxides; commercial cobalt oxides**	1,8	Free
2823 00 00	**Titanium oxides**	2,4	Free
2824	**Lead oxides; red lead and orange lead :**		
2824 10 00	**– Lead monoxide (litharge, massicot)**	4,2	Free
2824 20 00	**– Red lead and orange lead**	4,2	Free
2824 90 00	**– Other**	4,2	Free
2825	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides :**		
2825 10 00	**– Hydrazine and hydroxylamine and their inorganic salts**	2,4	Free
2825 20 00	**– Lithium oxide and hydroxide**	2,1	Free
2825 30 00	**– Vanadium oxides and hydroxides**	2,2	Free
2825 40 00	**– Nickel oxides and hydroxides**	Free	Free
2825 50 00	**– Copper oxides and hydroxides**	1,2	Free
2825 60	**– Germanium oxides and zirconium dioxide :**		
2825 60 10	– – Germanium oxides	2,8	Free
2825 60 90	– – Zirconium dioxide	2,8	Free
2825 70 00	**– Molybdenum oxides and hydroxides**	2,1	Free
2825 80 00	**– Antimony oxides**	4,4	Free
2825 90	**– Other :**		
2825 90 10	– – Calcium oxide, hydroxide and peroxide	1,8	Free
2825 90 20	– – Beryllium oxide and hydroxide	2,1	Free
2825 90 30	– – Tin oxides	2,2	Free
2825 90 40	– – Tungsten oxides and hydroxides	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2825 90 50	– – Mercury oxides	1,6	Free
2825 90 90	– – Other	4,4	Free
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts :**		
	– Fluorides :		
2826 11 00	**– – Of ammonium or of sodium**	4	Free
2826 12 00	**– – Of aluminium**	2,1	Free
2826 19 00	**– – Other**	2,1	Free
2826 20 00	**– Fluorosilicates of sodium or of potassium**	4,8	Free
2826 30 00	**– Sodium hexafluoroaluminate (synthetic cryolite)**	3,2	Free
2826 90	**– Other :**		
2826 90 10	– – Dipotassium hexafluorozirconate	2	Free
2826 90 90	– – Other	3,2	Free
2827	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides :**		
2827 10 00	**– Ammonium chloride**	2,6	Free
2827 20 00	**– Calcium chloride**	1,8	Free
	– Other chlorides :		
2827 31 00	**– – Of magnesium**	1,8	Free
2827 32 00	**– – Of aluminium**	2,6	Free
2827 33 00	**– – Of iron**	0,8	Free
2827 34 00	**– – Of cobalt**	4,1	Free
2827 35 00	**– – Of nickel**	4,1	Free
2827 36 00	**– – Of zinc**	2,4	Free
2827 37 00	**– – Of tin**	1,6	Free
2827 38 00	**– – Of barium**	2,2	Free
2827 39 00	**– – Other**	2,4	Free
	– Chloride oxides and chloride hydroxides :		
2827 41 00	**– – Of copper**	1,2	Free
2827 49	**– – Other :**		
2827 49 10	– – – Of lead	1,2	Free
2827 49 90	– – – Other	2,1	Free
	– Bromides and bromide oxides :		
2827 51 00	**– – Bromides of sodium or of potassium**	2,7	Free
2827 59 00	**– – Other**	2,7	Free
2827 60 00	**– Iodides and iodide oxides**	2,7	Free
2828	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites :**		
2828 10	**– Commercial calcium hypochlorite and other calcium hypochlorites :**		
2828 10 10	– – Commercial calcium hypochlorite	2,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2828 10 90	– – Other	2,7	Free
2828 90 00	**– Other**	2,1	Free
2829	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates :**		
	– Chlorates :		
2829 11 00	**– – Of sodium**	3,2	Free
2829 19 00	**– – Other**	2	Free
2829 90	**– Other :**		
2829 90 10	– – Perchlorates	1,6	Free
2829 90 90	– – Other	2,7	Free
2830	**Sulphides; polysulphides :**		
2830 10 00	**– Sodium sulphides**	2,7	Free
2830 20 00	**– Zinc sulphide**	2,7	Free
2830 30 00	**– Cadmium sulphide**	2,7	Free
2830 90	**– Other :**		
	– – Sulphides :		
2830 90 11	– – – Of calcium; of antimony; of iron	1,8	Free
2830 90 19	– – – Other	2,2	Free
2830 90 90	– – Polysulphides	2,4	Free
2831	**Dithionites and sulphoxylates :**		
2831 10 00	**– Of sodium**	4,8	Free
2831 90 00	**– Other**	4,8	Free
2832	**Sulphites; thiosulphates :**		
2832 10 00	**– Sodium sulphites**	3,2	Free
2832 20 00	**– Other sulphites**	3,2	Free
2832 30 00	**– Thiosulphates**	3,2	Free
2833	**Sulphates; alums; peroxosulphates (persulphates) :**		
	– Sodium sulphates :		
2833 11 00	**– – Disodium sulphate**	2,8	Free
2833 19 00	**– – Other**	2,8	Free
	– Other sulphates :		
2833 21 00	**– – Of magnesium**	3,6	Free
2833 22 00	**– – Of aluminium**	3,6	Free
2833 23 00	**– – Of chromium**	3,6	Free
2833 24 00	**– – Of nickel**	2	Free
2833 25 00	**– – Of copper**	1,2	Free
2833 26 00	**– – Of zinc**	3,6	Free
2833 27 00	**– – Of barium**	3,6	Free
2833 29	**– – Other :**		
2833 29 10	– – – Of cadmium	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2833 29 30	– – – Of cobalt; of titanium	2,1	Free
2833 29 50	– – – Of iron	2	Free
2833 29 70	– – – Of mercury; of lead	1,8	Free
2833 29 90	– – – Other	2,1	Free
2833 30	– **Alums :**		
2833 30 10	– – Aluminium ammonium bis(sulphate)	2,4	Free
2833 30 90	– – Other	4	Free
2833 40 00	– **Peroxosulphates (persulphates)**	2,5	Free
2834	**Nitrites; nitrates :**		
2834 10 00	– **Nitrites**	2,8	Free
	– **Nitrates :**		
2834 21 00	– – **Of potassium**	3,2	Free
2834 22 00	– – **Of bismuth**	1,2	Free
2834 29	– – **Other :**		
2834 29 10	– – – Of barium; of beryllium; of cadmium; of cobalt; of nickel	3,2	Free
2834 29 30	– – – Of copper; of mercury	1,8	Free
2834 29 50	– – – Of lead	2,7	Free
2834 29 90	– – – Other	1,2	Free
2835	**Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates :**		
2835 10 00	– **Phosphinates (hypophosphites) and phosphonates (phosphites)**	2,4	Free
	– **Phosphates :**		
2835 21 00	– – **Of triammonium**	2,1	Free
2835 22 00	– – **Of mono- or disodium**	4	Free
2835 23 00	– – **Of trisodium**	4	Free
2835 24 00	– – **Of potassium**	4	Free
2835 25 00	– – **Calcium hydrogenorthophosphate ('dicalcium phosphate')**	4	Free
2835 26 00	– – **Other phosphates of calcium**	4	Free
2835 29 00	– – **Other**	4	Free
	– **Polyphosphates :**		
2835 31 00	– – **Sodium triphosphate (sodium tripolyphosphate)**	4	Free
2835 39	– – **Other :**		
2835 39 10	– – – Of ammonium	2,6	Free
2835 39 90	– – – Other	4	Free
2836	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate :**		
2836 10 00	– **Commercial ammonium carbonate and other ammonium carbonates**	2,4	Free
2836 20 00	– **Disodium carbonate**	4	Free
2836 30 00	– **Sodium hydrogencarbonate (sodium bicarbonate)**	4	Free
2836 40 00	– **Potassium carbonates**	3,2	Free
2836 50 00	– **Calcium carbonate**	2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2836 60 00	**– Barium carbonate**	3,2	Free
2836 70 00	**– Lead carbonate**	3,2	Free
	– Other :		
2836 91 00	**– – Lithium carbonates**	2,4	Free
2836 92 00	**– – Strontium carbonate**	3,2	Free
2836 93 00	**– – Bismuth carbonate**	3,2	Free
2836 99	**– – Other :**		
	– – – Carbonates :		
2836 99 11	– – – – Of magnesium; of copper	1,4	Free
2836 99 19	– – – – Other	3,2	Free
2836 99 90	– – – Peroxocarbonates (percarbonates)	2,6	Free
2837	**Cyanides, cyanide oxides and complex cyanides :**		
	– Cyanides and cyanide oxides :		
2837 11 00	**– – Of sodium**	2,7	Free
2837 19 00	**– – Other**	2,2	Free
2837 20 00	**– Complex cyanides**	4,8	Free
2838 00 00	**Fulminates, cyanates and thiocyanates**	2	Free
2839	**Silicates; commercial alkali metal silicates :**		
	– Of sodium :		
2839 11 00	**– – Sodium metasilicates**	2	Free
2839 19 00	**– – Other**	2	Free
2839 20 00	**– Of potassium**	2	Free
2839 90	**– Other :**		
2839 90 10	– – Of lead	2	Free
2839 90 90	– – Other	2	Free
2840	**Borates; peroxoborates (perborates) :**		
	– Disodium tetraborate (refined borax) :		
2840 11 00	**– – Anhydrous**	Free	Free
2840 19 00	**– – Other**	2,1	Free
2840 20	**– Other borates :**		
2840 20 10	– – Borates of sodium, anhydrous	Free	Free
2840 20 90	– – Other	2,1	Free
2840 30 00	**– Peroxoborates (perborates)**	2,7	Free
2841	**Salts of oxometallic or peroxometallic acids :**		
2841 10 00	**– Aluminates**	2,7	Free
2841 20 00	**– Chromates of zinc or of lead**	5,2	Free
2841 30 00	**– Sodium dichromate**	4,9	Free
2841 40 00	**– Potassium dichromate**	4,9	Free
2841 50 00	**– Other chromates and dichromates; peroxochromates**	4,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2841 60 00	**– Manganites, manganates and permanganates**	2,7	Free
2841 70 00	**– Molybdates**	2,6	Free
2841 80 00	**– Tungstates (wolframates)**	2,5	Free
2841 90	**– Other :**		
2841 90 10	– – Antimonates	2,6	Free
2841 90 30	– – Zincates and vanadates	1,8	Free
2841 90 90	– – Other	2,5	Free
2842	**Other salts of inorganic acids or peroxoacids, excluding azides :**		
2842 10 00	**– Double or complex silicates**	2,4	Free
2842 90	**– Other :**		
2842 90 10	– – Salts, double salts or complex salts of selenium or tellurium acids	2,1	Free
2842 90 90	– – Other	2,2	Free
	VI. MISCELLANEOUS		
2843	**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals :**		
2843 10	**– Colloidal precious metals :**		
2843 10 10	– – Silver	2,1	Free
2843 10 90	– – Other	1,4	Free
	– Silver compounds :		
2843 21 00	**– – Silver nitrate**	2,4	Free
2843 29 00	**– – Other**	2,4	Free
2843 30 00	**– Gold compounds**	1,2	Free
2843 90	**– Other compounds; amalgams :**		
2843 90 10	– – Amalgams	2,1	Free
2843 90 90	– – Other	1,2	Free
2844	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products :**		
2844 10 00	**– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds (Euratom)**	Free	Free
2844 20	**– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products (Euratom) :**		
	– – Uranium enriched in U 235 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235 or compounds of these products, of a U 235 content of :		
2844 20 11	– – – Less than 20 % by weight	Free	Free
2844 20 19	– – – 20 % or more by weight	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing plutonium or compounds of these products :		
2844 20 91	– – – Mixtures of uranium and plutonium	Free	Free
2844 20 99	– – – Other	Free	Free
2844 30	**– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products :**		
	– – Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product :		
2844 30 11	– – – Cermets	1,6	Free
2844 30 19	– – – Other	1,1	Free
	– – Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product :		
2844 30 51	– – – Cermets	1,6	Free
2844 30 59	– – – Other (Euratom)	Free	Free
2844 30 90	– – Compounds of uranium depleted in U 235 or of thorium, whether or not mixed together (Euratom)	Free	Free
2844 40 00	**– Radioactive elements and isotopes and compounds other than those of subheading No 2844,10, 2844,20 or 2844,30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues**	Free	Free
2844 50 00	**– Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)**	Free	Free
2845	**Isotopes other than those of heading No 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined :**		
2845 10 00	**– Heavy water (deuterium oxide) (Euratom)**	4	Free
2845 90	**– Other :**		
2845 90 10	– – Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (Euratom)	4	Free
2845 90 90	– – Other	2,4	Free
2846	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals :**		
2846 10 00	**– Cerium compounds**	1,2	Free
2846 90 00	**– Other**	1,2	Free
2847 00 00	**Hydrogen peroxide, whether or not solidified with urea**	2,7	Free
2848	**Phosphides, whether or not chemically defined, excluding ferrophosphorus :**		
2848 10 00	**– Of copper (phosphor copper), containing more than 15 % by weight of phosphorus**	2,6	Free
2848 90 00	**– Of other metals or of non-metals**	2,6	Free
2849	**Carbides, whether or not chemically defined :**		
2849 10 00	**– Of calcium**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2849 20 00	**– Of silicon**	3,2	Free
2849 90	**– Other :**		
2849 90 10	– – Of boron	1,6	Free
2849 90 30	– – Of tungsten	3,2	Free
2849 90 50	– – Of aluminium; of chromium; of molybdenum; of vanadium; of tantalum; of titanium	3,2	Free
2849 90 90	– – Other	2,1	Free
2850 00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined :**		
2850 00 10	– Hydrides	1,8	Free
2850 00 30	– Nitrides	1,8	Free
2850 00 50	– Azides	2,5	Free
2850 00 70	– Silicides	3,5	Free
2850 00 90	– Borides	2,1	Free
2851 00	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals :**		
2851 00 10	– Distilled and conductivity water and water of similar purity	1	Free
2851 00 30	– Liquid air (whether or not rare gases have been removed); compressed air	1,6	Free
2851 00 90	– Other	2,4	Free

CHAPTER 29

ORGANIC CHEMICALS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2901	**Acyclic hydrocarbons :**		
2901 10	**– Saturated :**		
2901 10 10	– – For use as power or heating fuels	4,8	Free
2901 10 90	– – For other purposes (1)	Free	Free
	– Unsaturated :		
2901 21 00	– – **Ethylene**	Free	Free
2901 22 00	– – **Propene (propylene)**	Free	Free
2901 23 00	– – **Butene (butylene) and isomers thereof**	Free	Free
2901 24 00	– – **Buta-1,3-diene and isoprene**	Free	Free
2901 29	– – **Other :**		
2901 29 10	– – – Buta-1,2-diene; 3-methylbuta-1,2-diene	Free	Free
2901 29 90	– – – Other	Free	Free
2902	**Cyclic hydrocarbons :**		
	– Cyclanes, cyclenes and cycloterpenes :		
2902 11 00	– – **Cyclohexane**	Free	Free
2902 19	– – **Other :**		
2902 19 10	– – – Cycloterpenes	2,4	Free
2902 19 30	– – – Azulene and its alkyl derivatives	2,8	Free
2902 19 90	– – – Other	Free	Free
2902 20	**– Benzene :**		
2902 20 10	– – For use as a power or heating fuel	3,2	Free
2902 20 90	– – For other purposes (1)	Free	Free
2902 30	**– Toluene :**		
2902 30 10	– – For use as a power or heating fuel	3,2	Free
2902 30 90	– – For other purposes (1)	Free	Free
	– Xylenes :		
2902 41 00	– – **o-Xylene**	Free	Free
2902 42 00	– – **m-Xylene**	Free	Free
2902 43 00	– – **p-Xylene**	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2902 44	– – **Mixed xylene isomers :**		
2902 44 10	– – – For use as power or heating fuels	3,2	Free
2902 44 90	– – – For other purposes (1)	Free	Free
2902 50 00	– **Styrene**	2,4	Free
2902 60 00	– **Ethylbenzene**	1,8	Free
2902 70 00	– **Cumene**	3,2	Free
2902 90	– **Other :**		
2902 90 10	– – Naphthalene and anthracene	Free	Free
2902 90 30	– – Biphenyl and terphenyls	2,7	Free
2902 90 90	– – Other	2,5	Free
2903	**Halogenated derivatives of hydrocarbons :**		
	– **Saturated chlorinated derivatives of acyclic hydrocarbons :**		
2903 11 00	– – **Chloromethane (methyl chloride) and chloroethane (ethyl chloride)**	4,8	Free
2903 12 00	– – **Dichloromethane (methylene chloride)**	4,8	Free
2903 13 00	– – **Chloroform (trichloromethane)**	4,8	Free
2903 14 00	– – **Carbon tetrachloride**	4,8	Free
2903 15 00	– – **1,2-Dichloroethane (ethylene dichloride)**	4,8	Free
2903 16 00	– – **1,2-Dichloropropane (propylene dichloride) and dichlorobutanes**	4,8	Free
2903 19 00	– – **Other**	4,8	Free
	– **Unsaturated chlorinated derivatives of acyclic hydrocarbons :**		
2903 21 00	– – **Vinyl chloride (chloroethylene)**	4,8	Free
2903 22 00	– – **Trichloroethylene**	4,8	Free
2903 23 00	– – **Tetrachloroethylene (perchloroethylene)**	4,8	Free
2903 29 00	– – **Other**	4,8	Free
2903 30	– **Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :**		
2903 30 10	– – Fluorides	3	Free
	– – Bromides :		
2903 30 31	– – – Dibromoethane and vinyl bromide	1,2	Free
2903 30 39	– – – Other	3,4	Free
2903 30 90	– – Iodides	3,3	Free
2903 40 00	– **Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens**	2,9	Free
	– **Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :**		
2903 51 00	– – **1,2,3,4,5,6-Hexachlorocyclohexane**	2,9	Free
2903 59 00	– – **Other**	2,9	Free
	– **Halogenated derivatives of aromatic hydrocarbons :**		
2903 61 00	– – **Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene**	3	Free
2903 62 00	– – **Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)**	3	Free
2903 69 00	– – **Other**	3	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2904	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated :**		
2904 10 00	**– Derivatives containing only sulpho groups, their salts and ethyl esters**	2,8	Free
2904 20	**– Derivatives containing only nitro or only nitroso groups :**		
2904 20 10	– – Trinitrotoluenes and dinitronaphthalenes	3,2	Free
2904 20 90	– – Other	2,8	Free
2904 90	**– Other :**		
2904 90 10	– – Sulphohalogenated derivatives	2,6	Free
2904 90 90	– – Other	4,4	Free
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2905	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Saturated monohydric alcohols :		
2905 11 00	– – **Methanol (methyl alcohol)**	5,2	Free
2905 12 00	– – **Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)**	2,7	Free
2905 13 00	– – **Butan-1-ol (n-butyl alcohol)**	2,6	Free
2905 14	– – **Other butanols :**		
2905 14 10	– – – 2-Methylpropan-2-ol (tert-butyl alcohol)	1,8	Free
2905 14 90	– – – Other	2,6	Free
2905 15 00	– – **Pentanol (amyl alcohol) and isomers thereof**	3,2	Free
2905 16	– – **Octanol (octyl alcohol) and isomers thereof :**		
2905 16 10	– – – 2-Ethylhexan-1-ol	3,1	Free
2905 16 90	– – – Other	3,1	Free
2905 17 00	– – **Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)**	3,1	Free
2905 19	– – **Other :**		
2905 19 10	– – – Metal alcoholates	4	Free
2905 19 90	– – – Other	3,1	Free
	– Unsaturated monohydric alcohols :		
2905 21 00	– – **Allyl alcohol**	2,6	Free
2905 22	– – **Acyclic terpene alcohols :**		
2905 22 10	– – – Geraniol, citronellol, linalol, rhodinol and nerol	2,7	Free
2905 22 90	– – – Other	2,7	Free
2905 29 00	– – **Other**	2,7	Free
	– Diols :		
2905 31 00	– – **Ethylene glycol (ethanediol)**	5,2	Free
2905 32 00	– – **Propylene glycol (propane-1,2-diol)**	5,2	Free
2905 39	– – **Other :**		
2905 39 10	– – – 2-Methylpentane-2,4-diol (hexylene glycol)	5,2	Free
2905 39 90	– – – Other	5,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other polyhydric alcohols :		
2905 41 00	– – **2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)**	5,2	Free
2905 42 00	– – **Pentaerythritol**	5,2	Free
2905 43 00	– – **Mannitol**	12 + MOB	8 + MOB
2905 44	– – **D-glucitol (sorbitol) :**		
	– – – In aqueous solution :		
2905 44 11	– – – – Containing 2 % or less by weight of mannitol, calculated on the D-glucitol content	12 + MOB	6 + MOB
2905 44 19	– – – – Other	9 + MOB	6 + MOB
	– – – Other :		
2905 44 91	– – – – Containing 2 % or less by weight of mannitol, calculated on the D-glucitol content	12 + MOB	6 + MOB
2905 44 99	– – – – Other	9 + MOB	6 + MOB
2905 49	– – **Other :**		
2905 49 10	– – – Triols; tetraols	5,2	Free
2905 49 90	– – – Other	2,6	Free
2905 50	**– Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :**		
2905 50 10	– –. Of saturated monohydric alcohols	3,1	Free
2905 50 30	– – Of unsaturated monohydric alcohols	2,7	Free
2905 50 90	– – Of polyhydric alcohols	3	Free
2906	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Cyclanic, cyclenic or cycloterpenic :		
2906 11 00	– – **Menthol**	3,4	Free
2906 12 00	– – **Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols**	3,2	Free
2906 13 00	– – **Sterols and inositols**	2,6	Free
2906 14 00	– – **Terpineols**	2,8	Free
2906 19 00	– – **Other**	2,8	Free
	– Aromatic :		
2906 21 00	– – **Benzyl alcohol**	2,9	Free
2906 29	– – **Other :**		
2906 29 10	– – – Cinnamyl alcohol	2,5	Free
2906 29 90	– – – Other	2,9	Free
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2907	**Phenols; phenol-alcohols :**		
	– Monophenols :		
2907 11 00	– – **Phenol (hydroxybenzene) and its salts**	1,2	Free
2907 12 00	– – **Cresols and their salts**	0,8	Free
2907 13 00	– – **Octylphenol, nonylphenol and their isomers; salts thereof**	2,9	Free
2907 14 00	– – **Xylenols and their salts**	0,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2907 15 00	– – **Naphthols and their salts**	5,6	Free
2907 19 00	– – **Other**	2,9	Free
	– **Polyphenols :**		
2907 21 00	– – **Resorcinol and its salts**	2,9	Free
2907 22	– – **Hydroquinone (quinol) and its salts :**		
2907 22 10	– – – Hydroquinone (quinol)	3	Free
2907 22 90	– – – Other	2,7	Free
2907 23	– – **4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts :**		
2907 23 10	– – – 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane)	2,4	Free
2907 23 90	– – – Other	2,7	Free
2907 29	– – **Other :**		
2907 29 10	– – – Dihydroxynaphthalenes and their salts	2,9	Free
2907 29 90	– – – Other	2,7	Free
2907 30 00	– **Phenol-alcohols**	3	Free
2908	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols :**		
2908 10	– **Derivatives containing only halogen substituents and their salts :**		
2908 10 10	– – Brominated derivatives	1,2	Free
2908 10 90	– – Other	2,7	Free
2908 20 00	– **Derivatives containing only sulpho groups, their salts and esters**	3	Free
2908 90	– **Other :**		
2908 90 10	– – Dinoseb (ISO)	3	Free
2908 90 90	– – Other	2,1	Free
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– **Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
2909 11 00	– – **Diethyl ether**	3,3	Free
2909 19 00	– – **Other**	2,9	Free
2909 20 00	– **Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives**	2,9	Free
2909 30	– **Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
2909 30 10	– – Diphenyl ether	4,8	Free
2909 30 30	– – Brominated derivatives	1,2	Free
2909 30 90	– – Other	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909 41 00	**– – 2,2'-Oxydiethanol (diethylene glycol, digol)**	3,2	Free
2909 42 00	**– – Monomethyl ethers of ethylene glycol or of diethylene glycol**	3,2	Free
2909 43 00	**– – Monobutyl ethers of ethylene glycol or of diethylene glycol**	3,2	Free
2909 44 00	**– – Other monoalkylethers of ethylene glycol or of diethylene glycol**	3,2	Free
2909 49	**– – Other :**		
2909 49 10	– – – Acyclic	3,2	Free
2909 49 90	– – – Cyclic	2,6	Free
2909 50	**– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
2909 50 10	– – Guaiacol and guaiacolsuphonates of potassium	4,4	Free
2909 50 90	– – Other	2,7	Free
2909 60	**– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
2909 60 10	– – Dicumyl peroxide	2,6	Free
2909 60 90	– – Other	2,6	Free
2910	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
2910 10 00	**– Oxirane (ethylene oxide)**	3,1	Free
2910 20 00	**– Methyloxirane (propylene oxide)**	3,1	Free
2910 30 00	**– 1-Chloro-2,3-epoxypropane (epichlorohydrin)**	4,8	Free
2910 90 00	**– Other**	3,1	Free
2911 00 00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	2	Free
	V. ALDEHYDE-FUNCTION COMPOUNDS		
2912	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde :**		
	– Acyclic aldehydes without other oxygen function :		
2912 11 00	**– – Methanal (formaldehyde)**	3	Free
2912 12 00	**– – Ethanal (acetaldehyde)**	7,6	Free
2912 13 00	**– – Butanal (butyraldehyde, normal isomer)**	3,1	Free
2912 19 00	**– – Other**	2,8	Free
	– Cyclic aldehydes without other oxygen function :		
2912 21 00	**– – Benzaldehyde**	2,8	Free
2912 29 00	**– – Other**	2,6	Free
2912 30 00	**– Aldehyde-alcohols**	2,8	Free
	– Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :		
2912 41 00	**– – Vanillin (4-hydroxy-3-methoxybenzaldehyde)**	3,2	Free
2912 42 00	**– – Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)**	3,2	Free
2912 49 00	**– – Other**	2,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2912 50 00	– Cyclic polymers of aldehydes	2,9	Free
2912 60 00	– Paraformaldehyde	3	Free
2913 00 00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No 2912**	2,8	Free
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
2914	**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Acyclic ketones without other oxygen function :		
2914 11 00	– – Acetone	2,6	Free
2914 12 00	– – Butanone (methyl ethyl ketone)	2,6	Free
2914 13 00	– – 4-Methylpentan-2-one (methyl isobutyl ketone)	2,6	Free
2914 19 00	– – Other	2,4	Free
	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :		
2914 21 00	– – Camphor	2,2	Free
2914 22 00	– – Cyclohexanone and methylcyclohexanones	2,7	Free
2914 23 00	– – Ionones and methylionones	2,7	Free
2914 29 00	– – Other	2,7	Free
2914 30 00	– Aromatic ketones without other oxygen function	2,9	Free
	– Ketone-alcohols and ketone-aldehydes :		
2914 41 00	– – 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	2,8	Free
2914 49 00	– – Other	1,2	Free
2914 50 00	– Ketone-phenols and ketones with other oxygen function	3	Free
	– Quinones :		
2914 61 00	– – Anthraquinone	2,9	Free
2914 69 00	– – Other	2,9	Free
2914 70	– Halogenated, sulphonated, nitrated or nitrosated derivatives :		
2914 70 10	– – 4'-tert-Butyl-2',6'-dimethyl-3',5'-dinitroacetophenone (musk ketone)	4,4	Free
2914 70 90	– – Other	2,8	Free
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2915	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Formic acid, its salts and esters :		
2915 11 00	– – Formic acid	3,1	Free
2915 12 00	– – Salts of formic acid	3,1	Free
2915 13 00	– – Esters of formic acid :		
	– – – Esters of mannitol and esters of sorbitol	3,1	7,8
	– – – Other	3,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Acetic acid and its salts; acetic anhydride :		
2915 21 00	– – **Acetic acid**	6,7	Free
2915 22 00	– – **Sodium acetate**	6	Free
2915 23 00	– – **Cobalt acetates**	4,4	Free
2915 24 00	– – **Acetic anhydride**	3,2	Free
2915 29 00	– – **Other**	2,9	Free
	– Esters of acetic acid :		
2915 31 00	– – **Ethyl acetate**	4,6	Free
2915 32 00	– – **Vinyl acetate**	4,6	Free
2915 33 00	– – **n-Butyl acetate**	3,1	Free
2915 34 00	– – **Isobutyl acetate**	3,1	Free
2915 35 00	– – **2-Ethoxyethyl acetate**	2,9	Free
2915 39	– – **Other :**		
2915 39 10	– – – Propyl acetate and isopropyl acetate	4,6	Free
2915 39 30	– – – Methyl acetate, pentyl acetate (amyl acetate), isopentyl acetate (isoamyl acetate) and glycerol acetates	3,1	Free
2915 39 50	– – – p-Tolyl acetate, phenylpropyl acetates, benzyl acetate, rhodinyl acetate, santalyl acetate and the acetates of phenylethane-1,2-diol	4	Free
2915 39 90	– – – Other :		
	– – – – Esters of mannitol and esters of sorbitol	2,9	7,4
	– – – – Other	2,9	Free
2915 40 00	– **Mono-, di- or trichloroacetic acids, their salts and esters**	2,8	Free
2915 50 00	– **Propionic acid, its salts and esters**	1,6	Free
2915 60	– **Butyric acids, valeric acids, their salts and esters :**		
2915 60 10	– – Butyric acid and isobutyric acid and their salts and esters	2,7	Free
2915 60 90	– – Valeric acid and its isomers and their salts and esters	2,5	Free
2915 70	– **Palmitic acid, stearic acid, their salts and esters :**		
2915 70 10	– – Palmitic acid, its salts and esters	2,2	Free
2915 70 30	– – Salts of stearic acid	2,5	Free Free
2915 70 90	– – Other	2,4	Free
2915 90 00	– **Other :**		
	– – Esters of mannitol and esters of sorbitol	2,8	7,1
	– – Other	2,8	Free
2916	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxy-acids and their derivatives :		
2916 11	– – **Acrylic acid and its salts :**		
2916 11 10	– – – Acrylic acid	3,2	Free
2916 11 90	– – – Salts of acrylic acid	4	Free
2916 12 00	– – **Esters of acrylic acid**	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2916 13 00	– – **Methacrylic acid and its salts**	2,9	Free
2916 14 00	– – **Esters of methacrylic acid**	2,9	Free
2916 15 00	– – **Oleic, linoleic or linolenic acids, their salts and esters**	2,4	Free
2916 19	– – **Other :**		
2916 19 10	– – – Undecenoic acids and their salts and esters	2	Free
2916 19 30	– – – Hexa-2,4-dienoic acid (sorbic acid)	3,2	Free
2916 19 90	– – – Other :		
	– – – – Esters of mannitol and esters of sorbitol	4	8
	– – – – Other	4	Free
2916 20 00	– **Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives**	2,9	Free
	– **Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :**		
2916 31 00	– – **Benzoic acid, its salts and esters**	2,9	Free
2916 32	– – **Benzoyl peroxide and benzoyl chloride :**		
2916 32 10	– – – Benzoyl peroxide	2,8	Free
2916 32 90	– – – Benzoyl chloride	3	Free
2916 33 00	– – **Phenylacetic acid, its salts and esters**	3,1	Free
2916 39 00	– – **Other**	2,8	Free
2917	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– **Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :**		
2917 11 00	– – **Oxalic acid, its salts and esters**	3,1	Free
2917 12	– – **Adipic acid, its salts and esters :**		
2917 12 10	– – – Adipic acid and its salts	5,2	Free
2917 12 90	– – – Esters of adipic acid	5,2	Free
2917 13 00	– – **Azelaic acid, sebacic acid, their salts and esters**	2,4	Free
2917 14 00	– – **Maleic anhydride**	2,7	Free
2917 19	– – **Other :**		
2917 19 10	– – – Malonic acid, its salts and esters	5,2	Free
2917 19 90	– – – Other	2,5	Free
2917 20 00	– **Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives**	2,4	Free
	– **Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :**		
2917 31 00	– – **Dibutyl orthophthalates**	5,2	Free
2917 32 00	– – **Dioctyl orthophthalates**	5,2	Free
2917 33 00	– – **Dinonyl or didecyl orthophthalates**	5,2	Free
2917 34	– – **Other esters of orthophthalic acid :**		
2917 34 10	– – – Diisooctyl-, diisononyl- and diisodecyl orthophthalates	5,2	Free
2917 34 90	– – – Other	5,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2917 35 00	– – **Phthalic anhydride**	5,2	Free
2917 36 00	– – **Terephthalic acid and its salts**	4	Free
2917 37 00	– – **Dimethyl terephthalate**	4	Free
2917 39	– – **Other :**		
2917 39 10	– – – Brominated derivatives	3,2	Free
2917 39 90	– – – Other	4	Free
2918	**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2918 11 00	– – **Lactic acid, its salts and esters**	2,6	Free
2918 12 00	– – **Tartaric acid**	3	Free
2918 13 00	– – **Salts and esters of tartaric acid**	3	Free
2918 14 00	– – **Citric acid**	5,2	Free
2918 15 00	– – **Salts and esters of citric acid**	3,2	Free
2918 16 00	– – **Gluconic acid, its salts and esters**	3,4	Free
2918 17 00	– – **Phenylglycolic acid (mandelic acid), its salts and esters**	3,2	Free
2918 19	– – **Other :**		
2918 19 10	– – – Malic acid, its salts and esters	2,6	Free
2918 19 30	– – – Cholic acid, 3-alpha,12-alpha-dihydroxy-5-beta-cholan-24-oic (deoxycholic acid), their salts and esters	2,5	Free
2918 19 90	– – – Other :		
	– – – – Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	2,7	6,9
	– – – – Other	2,7	Free
	– Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2918 21 00	– – **Salicylic acid and its salts**	3,1	Free
2918 22 00	– – **O-Acetylsalicylic acid, its salts and esters**	4,8	Free
2918 23	– – **Other esters of salicylic acid and their salts :**		
2918 23 10	– – – Methyl salicylate and phenyl salicylate (salol)	7	Free
2918 23 90	– – – Other	3	Free
2918 29	– – **Other :**		
2918 29 10	– – – Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters	3	Free
2918 29 30	– – – 4-Hydroxybenzoic acid, its salts and esters	2,8	Free
2918 29 50	– – – Gallic acid, its salts and esters	2,6	Free
2918 29 90	– – – Other	2,9	Free
2918 30 00	**– Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives**	2,5	Free
2918 90 00	**– Other**	2,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 00	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
	– Tributyl phosphates, triphenyl phosphate, tritolyl phosphates, trixylyl phosphates, and tris(2-chloroethyl) phosphate :		
2919 00 11	– – Tritolyl phosphates	2,6	Free
2919 00 19	– – Tributyl phosphates, triphenyl phosphate, trixylyl phosphates and tris(2-chloroethyl) phosphate	2,6	Free
	– Other :		
2919 00 91	– – Glycerophosphoric acids and glycerophosphates; o-methoxyphenyl phosphate (guaiacol phosphate)	2,9	Free
2919 00 99	– – Other	2,7	Free
2920	**Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :**		
2920 10 00	**– Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives**	2,9	Free
2920 90	**– Other :**		
2920 90 10	– – Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	3	Free
2920 90 90	– – Other products	2,7	Free
	IX. NITROGEN-FUNCTION COMPOUNDS		
2921	**Amine-function compounds :**		
	– Acyclic monoamines and their derivatives; salts thereof :		
2921 11	**– – Methylamine, di- or trimethylamine and their salts :**		
2921 11 10	– – – Methylamine, di- or trimethylamine	4,8	Free
2921 11 90	– – – Salts	4,8	Free
2921 12 00	**– – Diethylamine and its salts**	2,2	Free
2921 19	**– – Other :**		
2921 19 10	– – – Triethylamine and its salts	2,6	Free
2921 19 30	– – – Isopropylamine and its salts	2,6	Free
2921 19 90	– – – Other	2,6	Free
	– Acyclic polyamines and their derivatives; salts thereof :		
2921 21 00	**– – Ethylenediamine and its salts**	2,4	Free
2921 22 00	**– – Hexamethylenediamine and its salts**	2,8	Free
2921 29 00	**– – Other**	2,4	Free
2921 30	**– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof :**		
2921 30 10	– – Cyclohexylamine and cyclohexyldimethylamine, and their salts	2,5	Free
2921 30 90	– – Other	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Aromatic monoamines and their derivatives; salts thereof :		
2921 41 00	– – **Aniline and its salts**	4,8	Free
2921 42	– – **Aniline derivatives and their salts :**		
2921 42 10	– – – Halogenated, sulphonated, nitrated and nitrosated derivatives and their salts	4,8	Free
2921 42 90	– – – Other	2,8	Free
2921 43	– – **Toluidines and their derivatives; salts thereof :**		
2921 43 10	– – – Toluidines and their salts	2,8	Free
2921 43 90	– – – Other	2,8	Free
2921 44 00	– – **Diphenylamine and its derivatives; salts thereof**	1,8	Free
2921 45 00	– – **1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof**	2,6	Free
2921 49	– – **Other :**		
2921 49 10	– – – Xylidines and their derivatives; salts thereof	2,7	Free
2921 49 90	– – – Other	1,8	Free
	– Aromatic polyamines and their derivatives; salts thereof :		
2921 51	– – **o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof :**		
2921 51 10	– – – o-, m-, p-Phenylenediamine, diaminotoluenes and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof	2,6	Free
2921 51 90	– – – Other	4	Free
2921 59 00	– – **Other**	4	Free
2922	**Oxygen-function amino-compounds :**		
	– Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :		
2922 11 00	– – **Monoethanolamine and its salts**	2,6	Free
2922 12 00	– – **Diethanolamine and its salts**	2,8	Free
2922 13 00	– – **Triethanolamine and its salts**	2,8	Free
2922 19 00	– – **Other**	2,8	Free
	– Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :		
2922 21 00	– – **Aminohydroxynaphthalenesulphonic acids and their salts**	4	Free
2922 22 00	– – **Anisidines, dianisidines, phenetidines, and their salts**	3	Free
2922 29 00	– – **Other**	4	Free
2922 30 00	**– Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof**	2,8	Free
	– Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :		
2922 41 00	– – **Lysine and its esters; salts thereof**	2,5	Free
2922 42 00	– – **Glutamic acid and its salts**	6	Free
2922 49	– – **Other :**		
2922 49 10	– – – Glycine	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2922 49 30	– – – 4-Aminobenzoic acid (p-aminobenzoic acid) and its salts and esters	2,9	Free
2922 49 90	– – – Other	2,7	Free
2922 50 00	**– Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function**	2,9	Free
2923	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids :**		
2923 10	**– Choline and its salts :**		
2923 10 10	– – Choline chloride	2,9	Free
2923 10 90	– – Other	2,9	Free
2923 20 00	**– Lecithins and other phosphoaminolipids**	2,2	Free
2923 90 00	**– Other**	2,9	Free
2924	**Carboxyamide-function compounds; amide-function compounds of carbonic acid :**		
2924 10 00	**– Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof**	2,4	Free
	– Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :		
2924 21 00	**– – Ureines and their derivatives; salts thereof**	2,4	Free
2924 29	**– – Other :**		
2924 29 10	– – – Lidocaine (INN)	4,8	Free
2924 29 30	– – – Paracetamol (INN)	2,9	Free
2924 29 90	– – – Other	2,9	Free
2925	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds :**		
	– Imides and their derivatives; salts thereof :		
2925 11 00	**– – Saccharin and its salts**	2,7	Free
2925 19	**– – Other :**		
2925 19 10	– – – 3,3',4,4',5,5',6,6'-Octabromo-N,N'-ethylenediphthalimide	1,2	Free
2925 19 90	– – – Other	2,8	Free
2925 20	**– Imines and their derivatives; salts thereof :**		
2925 20 10	– – Guanidine and its salts	2,9	Free
2925 20 90	– – Other	2,9	Free
2926	**Nitrile-function compounds :**		
2926 10 00	**– Acrylonitrile**	5,2	Free
2926 20 00	**– 1-Cyanoguanidine (dicyandiamide)**	5,2	Free
2926 90	**– Other :**		
2926 90 10	– – 2-Hydroxy-2-methylpropiononitrile (acetone cyanohydrin)	5,2	Free
2926 90 90	– – Other	5,2	Free
2927 00 00	**Diazo-, azo- or azoxy-compounds**	2,8	Free
2928 00 00	**Organic derivatives of hydrazine or of hydroxylamine**	2,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2929	**Compounds with other nitrogen function :**		
2929 10 00	**– Isocyanates**	5,2	Free
2929 90 00	**– Other**	5,2	Free
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	**Organo-sulphur compounds :**		
2930 10 00	**– Dithiocarbonates (xanthates)**	2,6	Free
2930 20 00	**– Thiocarbamates and dithiocarbamates**	3	Free
2930 30 00	**– Thiuram mono-, di- or tetrasulphides**	3	Free
2930 40 00	**– Methionine**	3	Free
2930 90	**– Other :**		
2930 90 10	– – Cysteine, cystine and their derivatives	3	Free
2930 90 90	– – Other	3	Free
2931 00 00	**Other organo-inorganic compounds**	2,9	Free
2932	**Heterocyclic compounds with oxygen hetero-atom(s) only :**		
	– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :		
2932 11 00	**– – Tetrahydrofuran**	3,2	Free
2932 12 00	**– – 2-Furaldehyde (furfuraldehyde)**	2,6	Free
2932 13 00	**– – Furfuryl alcohol and tetrahydrofurfuryl alcohol**	2,9	Free
2932 19 00	**– – Other :**		
	– – – Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol . .	3,2	8
	– – – Other	3,2	Free
	– Lactones :		
2932 21 00	**– – Coumarin, methylcoumarins and ethylcoumarins**	3	Free
2932 29	**– – Other lactones :**		
2932 29 10	– – – Phenolphthalein	5,6	Free
2932 29 90	– – – Other	2,1	Free
2932 90	**– Other :**		
2932 90 10	– – Benzofuran (coumarone)	2,6	Free
2932 90 30	– – Internal ethers	2,9	Free
2932 90 50	– – Epoxides with a four-membered ring	3,1	Free
2932 90 70	– – Cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
	– – – Methyl alpha-D-glucoside	2	5
	– – – Other	2	Free
2932 90 90	– – Other :		
	– – – Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol . .	3,2	8

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other	3,2	Free
2933	**Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts :**		
	– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :		
2933 11	**– – Phenazone (antipyrin) and its derivatives :**		
2933 11 10	– – – Propyphenazone (INN)	4	Free
2933 11 90	– – – Other	6,8	Free
2933 19	**– – Other :**		
2933 19 10	– – – Phenylbutazone (INN)	2,2	Free
2933 19 90	– – – Other	3,2	Free
	– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :		
2933 21 00	**– – Hydantoin and its derivatives**	2,9	Free
2933 29	**– – Other :**		
2933 29 10	– – – Naphazoline hydrochloride (INNM) and naphazoline nitrate (INNM); phentolamine (INN); tolazoline hydrochloride (INNM)	2,2	Free
2933 29 90	– – – Other	3,2	Free
	– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :		
2933 31 00	**– – Pyridine and its salts**	2,1	Free
2933 39	**– – Other :**		
2933 39 10	– – – Iproniazid (INN); ketobemidone hydrochloride (INNM); pyridostigmine bromide (INN)	2,2	Free
2933 39 90	– – – Other	2,4	Free
2933 40	**– Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :**		
2933 40 10	– – Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	2,2	Free
2933 40 90	– – Other	2,9	Free
	– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts :		
2933 51	**– – Malonylurea (barbituric acid) and its derivatives; salts thereof :**		
2933 51 10	– – – Phenobarbital (INN) and its salts	7	Free
2933 51 30	– – – Barbital (INN) and its salts	6	Free
2933 51 90	– – – Other	2,9	Free
2933 59	**– – Other :**		
2933 59 10	– – – Diazinon (ISO)	2,2	Free
2933 59 90	– – – Other	3	Free
	– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :		
2933 61 00	**– – Melamine**	3,2	Free
2933 69	**– – Other :**		
2933 69 10	– – – Atrazine (ISO); propazine (ISO); simazine (ISO); hexahydro-1,3,5-trinitro-1,3,5-triazine (hexogen, trimethylenetrinitramine)	2,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2933 69 90	– – – Other	3,2	Free
	– Lactams :		
2933 71 00	– – **6-Hexanelactam (epsilon-caprolactam)**	3,2	Free
2933 79 00	– – **Other lactams**	3,2	Free
2933 90	**– Other :**		
2933 90 10	– – Methenamine (INN) (hexamethylenetetramine); benzimidazole-2-thiol (mercapto-benzimidazole)	5,6	Free
2933 90 30	– – Indole, 3-methylindole (skatole), 6-allyl-6,7-dihydro-5 H-dibenz[c,e]azepinne (azapetine), chlordiazepoxide (INN), dextromethorphan (INN), phenindamine (INN) and their salts; imipramine hydrochloride (INNM)	2,2	Free
2933 90 50	– – Monoazepines	3,2	Free
2933 90 60	– – Diazepines	3,2	Free
2933 90 70	– – Azocines, whether or not hydrogenated	3,2	Free
2933 90 90	– – Other	3,2	Free
2934	**Other heterocyclic compounds :**		
2934 10 00	**– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure**	3,2	Free
2934 20	**– Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused :**		
2934 20 10	– – Di(benzothiazol-2-yl)disulphide	5,6	Free
2934 20 30	– – Benzothiazole-2-thiol (mercaptobenzothiazole) and its salts	5,6	Free
2934 20 50	– – Benzothiazole-2-thiol (mercaptobenzothiazole) derivatives (other than salts)	3,2	Free
2934 20 90	– – Other	3,2	Free
2934 30	**– Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused :**		
2934 30 10	– – Thiethylperazine (INN); thioridazine (INN) and its salts	2,2	Free
2934 30 90	– – Other	3,2	Free
2934 90	**– Other :**		
2934 90 10	– – Thiophene	2,6	Free
2934 90 30	– – Chlorpothixene (INN); thenalidine (INN) and its tartrates and maleates	2,2	Free
2934 90 40	– – Furazolidone (INN)	3,2	Free
2934 90 50	– – Monothiamonoazepines, whether or not hydrogenated	3,2	Free
2934 90 60	– – Monothioles, whether or not hydrogenated	3,2	Free
2934 90 70	– – Monooxamonoazines, whether or not hydrogenated	3,2	Free
2934 90 80	– – Monothiins	3,2	Free
2934 90 90	– – Other	2,9	Free
2935 00 00	**Sulphonamides**	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	XI. PROVITAMINS, VITAMINS AND HORMONES		
2936	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent :**		
2936 10 00	**– Provitamins, unmixed**	1,9	Free
	– Vitamins and their derivatives, unmixed :		
2936 21 00	**– – Vitamins A and their derivatives**	1,4	Free
2936 22 00	**– – Vitamin B_1 and its derivatives**	2	Free
2936 23 00	**– – Vitamin B_2 and its derivatives**	1,7	Free
2936 24 00	**– – D- or DL-Pantothenic acid (vitamin B_3 or vitamin B_5) and its derivatives**	1,7	Free
2936 25 00	**– – Vitamin B_6 and its derivatives**	1,7	Free
2936 26 00	**– – Vitamin B_{12} and its derivatives**	1,7	Free
2936 27 00	**– – Vitamin C and its derivatives**	1,6	Free
2936 28 00	**– – Vitamin E and its derivatives**	2	Free
2936 29	**– – Other vitamins and their derivatives :**		
2936 29 10	– – – Vitamin B_9 and its derivatives	3	Free
2936 29 30	– – – Vitamin H and its derivatives	1,7	Free
2936 29 90	– – – Other	2	Free
2936 90	**– Other, including natural concentrates :**		
	– – Natural concentrates of vitamins :		
2936 90 11	– – – Natural concentrates of vitamins A + D	1,6	Free
2936 90 19	– – – Other	2,6	Free
2936 90 90	– – Intermixtures, whether or not in any solvent	2,7	Free
2937	**Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones :**		
2937 10	**– Pituitary (anterior) or similar hormones, and their derivatives :**		
2937 10 10	– – Gonadotrophic hormones	2,2	Free
2937 10 90	– – Other	2,7	Free
	– Adrenal cortical hormones and their derivatives :		
2937 21 00	**– – Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)**	2,2	Free
2937 22 00	**– – Halogenated derivatives of adrenal cortical hormones**	2,6	Free
2937 29	**– – Other :**		
2937 29 10	– – – Acetates of cortisone or hydrocortisone	2,2	Free
2937 29 90	– – – Other	2,6	Free
	– Other hormones and their derivatives; other steroids used primarily as hormones :		
2937 91 00	**– – Insulin and its salts**	2,6	Free
2937 92 00	**– – Oestrogens and progestogens**	2,6	Free
2937 99 00	**– – Other**	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
2938	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives :**		
2938 10 00	**– Rutoside (rutin) and its derivatives**	3	Free
2938 90	**– Other :**		
2938 90 10	– – Digitalis glycosides	2,4	Free
2938 90 30	– – Glycyrrhizic acid and glycyrrhizates	2,2	Free
2938 90 90	– – Other	2,6	Free
2939	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives :**		
2939 10 00	**– Alkaloids of opium and their derivatives; salts thereof**	2,5	Free
	– Alkaloids of cinchona and their derivatives; salts thereof :		
2939 21	**– – Quinine and its salts :**		
2939 21 10	– – – Quinine and quinine sulphate	1,6	Free
2939 21 90	– – – Other	3,8	Free
2939 29 00	**– – Other**	3,8	Free
2939 30 00	**– Caffeine and its salts**	4,1	Free
2939 40 00	**– Ephedrines and their salts**	2,8	Free
2939 50	**– Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :**		
2939 50 10	– – Theophylline and aminophylline (theophylline-ethylenediamine); salts thereof	5,4	Free
2939 50 90	– – Other	3,2	Free
2939 60 00	**– Alkaloids of rye ergot and their derivatives; salts thereof**	3,2	Free
2939 70 00	**– Nicotine and its salts**	3,2	Free
2939 90	**– Other :**		
	– – Cocaine and its salts :		
2939 90 11	– – – Crude cocaine	Free	Free
2939 90 19	– – – Other	2,6	Free
2939 90 30	– – Emetine and its salts	2,1	Free
2939 90 90	– – Other	3,2	Free
	XIII. OTHER ORGANIC COMPOUNDS		
2940 00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939 :**		
2940 00 10	– Rhamnose, raffinose and mannose	6	Free
2940 00 90	– Other	8	8

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
2941	**Antibiotics :**		
2941 10 00	**– Penicillins and their derivatives with a penicillanic acid structure; salts thereof**	3,2	Free
2941 20	**– Streptomycins and their derivatives; salts thereof :**		
2941 20 10	– – Dihydrostreptomycin	2,1	Free
2941 20 90	– – Other	2,1	Free
2941 30 00	**– Tetracyclines and their derivatives; salts thereof**	2,1	Free
2941 40 00	**– Chloramphenicol and its derivatives; salts thereof**	4	Free
2941 50 00	**– Erythromycin and its derivatives; salts thereof**	2,1	Free
2941 90 00	**– Other**	2,1	Free
2942 00 00	**Other organic compounds**	4	Free

CHAPTER 30

PHARMACEUTICAL PRODUCTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3001	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included :**		
3001 10	**– Glands and other organs, dried, whether or not powdered :**		
3001 10 10	– – Powdered	2,1	Free
3001 10 90	– – Other	1,8	Free
3001 20	**– Extracts of glands or other organs or of their secretions :**		
3001 20 10	– – Of human origin	Free	Free
3001 20 90	– – Other	2,2	Free
3001 90	**– Other :**		
3001 90 10	– – Of human origin	Free	Free
	– – Other :		
3001 90 91	– – – Heparin and its salts	2,2	Free
3001 90 99	– – – Other	2,2	Free
3002	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :**		
3002 10	**– Antisera and other blood fractions :**		
3002 10 10	– – Antisera	2,4	Free
	– – Other blood fractions :		
3002 10 91	– – – Haemoglobin, blood globulins and serum globulins	2,1	Free
	– – – Other :		
3002 10 95	– – – – Of human origin	Free	Free
3002 10 99	– – – – Other	2,2	Free
3002 20 00	**– Vaccines for human medicine**	2,4	Free
	– Vaccines for veterinary medicine :		
3002 31 00	– – **Vaccines against foot-and-mouth disease**	2,4	Free
3002 39 00	– – **Other**	2,4	Free
3002 90	**– Other :**		
3002 90 10	– – Human blood	Free	Free
3002 90 30	– – Animal blood prepared for therapeutic, prophylactic or diagnostic uses	2,2	Free
3002 90 50	– – Cultures of micro-organisms	2,8	Free
3002 90 90	– – Other	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3003	**Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale :**		
3003 10 00	**– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives**	2,5	Free
3003 20 00	**– Containing other antibiotics**	2	Free
	– Containing hormones or other products of heading No 2937 but not containing antibiotics :		
3003 31 00	**– – Containing insulin**	2	Free
3003 39 00	**– – Other**	2	Free
3003 40 00	**– Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No 2937 or antibiotics**	2	Free
3003 90	**– Other :**		
3003 90 10	– – Containing iodine or iodine compounds	3,5	Free
3003 90 90	– – Other	2	Free
3004	**Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale :**		
3004 10	**– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :**		
3004 10 10	– – Containing, as active substances, only penicillins or derivatives thereof with a penicillanic acid structure	2,5	Free
3004 10 90	– – Other	2,5	Free
3004 20	**– Containing other antibiotics :**		
3004 20 10	– – Put up in forms or in packings of a kind sold by retail	2,5	Free
3004 20 90	– – Other	2	Free
	– Containing hormones or other products of heading No 2937 but not containing antibiotics :		
3004 31	**– – Containing insulin :**		
3004 31 10	– – – Put up in forms or in packings of a kind sold by retail	2,5	Free
3004 31 90	– – – Other	2	Free
3004 32	**– – Containing adrenal cortical hormones :**		
3004 32 10	– – – Put up in forms or in packings of a kind sold by retail	2,5	Free
3004 32 90	– – – Other	2	Free
3004 39	**– – Other :**		
3004 39 10	– – – Put up in forms or in packings of a kind sold by retail	2,5	Free
3004 39 90	– – – Other	2	Free
3004 40	**– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No 2937 or antibiotics :**		
3004 40 10	– – Put up in forms or in packings of a kind sold by retail	2,5	Free
3004 40 90	– – Other	2	Free
3004 50	**– Other medicaments containing vitamins or other products of heading No 2936 :**		
3004 50 10	– – Put up in forms or in packings of a kind sold by retail	2,5	Free
3004 50 90	– – Other	2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3004 90	**– Other :**		
	– – Put up in forms or in packings of a kind sold by retail :		
3004 90 11	– – – Containing iodine or iodine compounds	3,8	Free
3004 90 19	– – – Other	2,5	Free
	– – Other :		
3004 90 91	– – – Containing iodine or iodine compounds	3,5	Free
3004 90 99	– – – Other	2	Free
3005	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes :**		
3005 10 00	**– Adhesive dressings and other articles having an adhesive layer**	2,6	Free
3005 90	**– Other :**		
	– – Wadding and articles of wadding :		
3005 90 11	– – – Of viscose or of absorbent cotton	2,6	Free
3005 90 19	– – – Other	2,6	Free
	– – Other :		
	– – – Of textile materials :		
3005 90 31	– – – – Gauze and articles of gauze	2,6	Free
	– – – – Other :		
3005 90 51	– – – – – Of nonwovens fabrics	2,6	Free
3005 90 55	– – – – – Other	2,6	Free
3005 90 99	– – – Other	2,6	Free
3006	**Pharmaceutical goods specified in Note 3 to this Chapter :**		
3006 10	**– Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics :**		
3006 10 10	– – Sterile surgical catgut	2,7	Free
3006 10 90	– – Other	2,7	Free
3006 20 00	**– Blood-grouping reagents**	2,7	Free
3006 30 00	**– Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient**	2,6	Free
3006 40 00	**– Dental cements and other dental fillings; bone reconstruction cements**	2,7	Free
3006 50 00	**– First-aid boxes and kits**	2,7	Free
3006 60	**– Chemical contraceptive preparations based on hormones or spermicides :**		
	– – Based on hormones :		
3006 60 11	– – – Put up in forms or in packings of a kind sold by retail	2,5	Free
3006 60 19	– – – Other	2	Free
3006 60 90	– – Based on spermicides	3	Free

CHAPTER 31

FERTILIZERS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3101 00 00	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products**	Free	Free
3102	**Mineral or chemical fertilisers, nitrogenous :**		
3102 10	**– Urea, whether or not in aqueous solution :**		
3102 10 10	– – Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product	4,4	Free
	– – Other :		
3102 10 91	– – – In aqueous solution	3,2	Free
3102 10 99	– – – Other	3,2	Free
	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :		
3102 21 00	– – **Ammonium sulphate**	3,2	Free
3102 29	– – **Other :**		
3102 29 10	– – – Ammonium sulphate-nitrate	3,2	Free
3102 29 90	– – – Other	3,2	Free
3102 30	**– Ammonium nitrate, whether or not in aqueous solution :**		
3102 30 10	– – In aqueous solution	3,2	Free
3102 30 90	– – Other	3,2	Free
3102 40	**– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances :**		
3102 40 10	– – With a nitrogen content not exceeding 28 % by weight	3,2	Free
3102 40 90	– – With a nitrogen content exceeding 28 % by weight	3,2	Free
3102 50	**– Sodium nitrate :**		
3102 50 10	– – Natural sodium nitrate (1)	Free	Free
3102 50 90	– – Other	3,2	Free
3102 60 00	**– Double salts and mixtures of calcium nitrate and ammonium nitrate**	3,2	Free
3102 70 00	**– Calcium cyanamide**	2,4	Free
3102 80 00	**– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution**	3,2	Free
3102 90 00	**– Other, including mixtures not specified in the foregoing subheadings**	3,2	Free
3103	**Mineral or chemical fertilisers, phosphatic :**		
3103 10 00	**– Superphosphates**	1,9	Free
3103 20 00	**– Basic slag**	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3103 90 00	**– Other**	Free	Free
3104	**Mineral or chemical fertilisers, potassic :**		
3104 10 00	**– Carnallite, sylvite and other crude natural potassium salts**	Free	Free
3104 20	**– Potassium chloride :**		
3104 20 10	– – With a K_2O content, by weight, not exceeding 40 % on the dry anhydrous product .	Free	Free
3104 20 50	– – With a K_2O content, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	Free	Free
3104 20 90	– – With a K_2O content, by weight, exceeding 62 % on the dry anhydrous product . . .	Free	Free
3104 30 00	**– Potassium sulphate**	Free	Free
3104 90 00	**– Other**	Free	Free
3105	**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg :**		
3105 10 00	**– Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg**	3,5	Free
3105 20	**– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium :**		
3105 20 10	– – With a nitrogen content exceeding 10 % by weight on the dry anhydrous product . .	2,6	Free
3105 20 90	– – Other	2,6	Free
3105 30 00	**– Diammonium hydrogenorthophosphate (diammonium phosphate)**	2,6	Free
3105 40 00	**– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)**	2,6	Free
	– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :		
3105 51 00	**– – Containing nitrates and phosphates**	2,6	Free
3105 59 00	**– – Other**	1,9	Free
3105 60	**– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium :**		
3105 60 10	– – Potassic superphosphates	1,2	Free
3105 60 90	– – Other	1,2	Free
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 (1)	Free	Free
	– – Other :		
3105 90 91	– – – With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	3,2	Free
3105 90 99	– – – Other	1,2	Free

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

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3201	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives :**		
3201 10 00	**– Quebracho extract**	Free	Free
3201 20 00	**– Wattle extract**	1,2	Free
3201 30 00	**– Oak or chestnut extract**	2,3	Free
3201 90	**– Other :**		
3201 90 10	– – Sumach extract, vallonia extract	2,3	Free
3201 90 90	– – Other	1,2	Free
3202	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning :**		
3202 10 00	**– Synthetic organic tanning substances**	2,1	Free
3202 90 00	**– Other**	2,1	Free
3203 00	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin :**		
	– Colouring matter of vegetable origin and preparations based thereon :		
3203 00 11	– – Black cutch (Acacia catechu)	Free	Free
3203 00 19	– – Other	0,8	Free
3203 00 90	– Colouring matter of animal origin and preparations based thereon	2,1	Free
3204	**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined :**		
	– Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :		
3204 11 00	**– – Disperse dyes and preparations based thereon**	4	Free
3204 12 00	**– – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon**	4	Free
3204 13 00	**– – Basic dyes and preparations based thereon**	4	Free
3204 14 00	**– – Direct dyes and preparations based thereon**	4	Free
3204 15 00	**– – Vat dyes (including those usable in that state as pigments) and preparations based thereon**	4	Free
3204 16 00	**– – Reactive dyes and preparations based thereon**	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3204 17 00	– – **Pigments and preparations based thereon**	4	Free
3204 19 00	– – **Other, including mixtures of colouring matter of two or more of the subheadings Nos 3204,11 to 3204,19**	4	Free
3204 20 00	– **Synthetic organic products of a kind used as fluorescent brightening agents**	2,4	Free
3204 90 00	– **Other**	4	Free
3205 00 00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes**	4	Free
3206	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined :**		
3206 10	– **Pigments and preparations based on titanium dioxide :**		
3206 10 10	– – Containing not less than 80 % by weight of titanium dioxide	2,4	Free
3206 10 90	– – Other	2,7	Free
3206 20	– **Pigments and preparations based on chromium compounds :**		
3206 20 10	– – Containing not less than 85 % by weight of lead chromates	2,7	Free
3206 20 90	– – Other	2,2	Free
3206 30 00	– **Pigments and preparations based on cadmium compounds**	2,6	Free
	– **Other colouring matter and other preparations :**		
3206 41 00	– – **Ultramarine and preparations based thereon**	2,6	Free
3206 42 00	– – **Lithopone and other pigments and preparations based on zinc sulphide**	2,7	Free
3206 43 00	– – **Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)**	2,6	Free
3206 49	– – **Other :**		
3206 49 10	– – – Magnetite	Free	Free
3206 49 90	– – – Other	2	Free
3206 50 00	– **Inorganic products of a kind used as luminophores**	2,1	Free
3207	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes :**		
3207 10	– **Prepared pigments, prepared opacifiers, prepared colours and similar preparations :**		
3207 10 10	– – Containing precious metals or compounds thereof	2,7	Free
3207 10 90	– – Other	2,7	Free
3207 20	– **Vitrifiable enamels and glazes, engobes (slips) and similar preparations :**		
3207 20 10	– – Engobes (slips)	2,1	Free
3207 20 90	– – Other	2,5	Free
3207 30 00	– **Liquid lustres and similar preparations**	2,1	Free
3207 40	– **Glass frit and other glass, in the form of powder, granules or flakes :**		
3207 40 10	– – Glass of the variety known as 'enamel' glass	1,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3207 40 90	– – Other	1,4	Free
3208	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter :**		
3208 10	**– Based on polyesters :**		
3208 10 10	– – Solutions as defined in Note 4 to this Chapter	4	Free
3208 10 90	– – Other	4	Free
3208 20	**– Based on acrylic or vinyl polymers :**		
3208 20 10	– – Solutions as defined in Note 4 to this Chapter	4	Free
3208 20 90	– – Other	4	Free
3208 90	**– Other :**		
3208 90 10	– – Solutions as defined in Note 4 to this Chapter	4	Free
	– – Other :		
3208 90 91	– – – Based on synthetic polymers	4	Free
3208 90 99	– – – Based on chemically modified natural polymers	4	Free
3209	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium :**		
3209 10 00	**– Based on acrylic or vinyl polymers**	4	Free
3209 90 00	**– Other**	4	Free
3210 00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :**		
3210 00 10	– Oil paints and varnishes (including enamels and lacquers)	4	Free
3210 00 90	– Other	4	Free
3211 00 00	**Prepared driers**	2,6	Free
3212	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale :**		
3212 10	**– Stamping foils :**		
3212 10 10	– – With a basis of base metal	2,6	Free
3212 10 90	– – Other	2,6	Free
3212 90	**– Other :**		
	– – Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels) :		
3212 90 10	– – – Pearl essence	2,8	Free
	– – – Other :		
3212 90 31	– – – – With a basis of aluminium powder	4	Free
3212 90 39	– – – – Other	4	Free
3212 90 90	– – Dyes and other colouring matter put up in forms or packings for retail sale	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3213	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings :**		
3213 10 00	**– Colours in sets**	3	Free
3213 90 00	**– Other**	3	Free
3214	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like :**		
3214 10	**– Mastics; painters' fillings :**		
3214 10 10	– – Mastics	1,7	Free
3214 10 90	– – Painters' fillings	1,7	Free
3214 90 00	**– Other**	2	Free
3215	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid :**		
	– Printing ink :		
3215 11 00	– – **Black**	2,6	Free
3215 19 00	– – **Other**	2,6	Free
3215 90	**– Other :**		
3215 90 10	– – Writing or drawing ink	2,7	Free
3215 90 30	– – Copying and hectographic inks; inks for duplicating machines and for impregnating ink pads or ribbons	2,8	Free
3215 90 90	– – Other	2,8	Free

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3301	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils :**		
	– Essential oils of citrus fruit :		
3301 11	**– – Of bergamot :**		
3301 11 10	– – – Not deterpenated	4,4	Free
3301 11 90	– – – Deterpenated	2,7	Free
3301 12	**– – Of orange :**		
3301 12 10	– – – Not deterpenated	4,4	Free
3301 12 90	– – – Deterpenated	2,7	Free
3301 13	**– – Of lemon :**		
3301 13 10	– – – Not deterpenated	4,4	Free
3301 13 90	– – – Deterpenated	2,7	Free
3301 14	**– – Of lime :**		
3301 14 10	– – – Not deterpenated	4,4	Free
3301 14 90	– – – Deterpenated	2,7	Free
3301 19	**– – Other :**		
3301 19 10	– – – Not deterpenated	4,4	Free
3301 19 90	– – – Deterpenated	2,7	Free
	– Essential oils other than those of citrus fruit :		
3301 21	**– – Of geranium :**		
3301 21 10	– – – Not deterpenated	1	Free
3301 21 90	– – – Deterpenated	1,8	Free
3301 22	**– – Of jasmin :**		
3301 22 10	– – – Not deterpenated	Free	Free
3301 22 90	– – – Deterpenated	1,8	Free
3301 23	**– – Of lavender or of lavandin :**		
3301 23 10	– – – Not deterpenated	Free	Free
3301 23 90	– – – Deterpenated	1,8	Free
3301 24	**– – Of peppermint (Mentha piperita) :**		
3301 24 10	– – – Not deterpenated	Free	Free
3301 24 90	– – – Deterpenated	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3301 25	– – **Of other mints :**		
3301 25 10	– – – Not deterpenated	Free	Free
3301 25 90	– – – Deterpenated	1,8	Free
3301 26	– – **Of vetiver :**		
3301 26 10	– – – Not deterpenated	Free	Free
3301 26 90	– – – Deterpenated	1,8	Free
3301 29	– – **Other :**		
	– – – Of clove, niaouli and ylang-ylang :		
3301 29 11	– – – – Not deterpenated	1	Free
3301 29 31	– – – – Deterpenated	1,8	Free
	– – – Other :		
	– – – – Not deterpenated :		
3301 29 51	– – – – – Of citronella	Free	Free
3301 29 53	– – – – – Of eucalyptus	Free	Free
3301 29 55	– – – – – Of rose	Free	Free
3301 29 57	– – – – – Of pine needle	Free	Free
3301 29 59	– – – – – Other	Free	Free
3301 29 91	– – – – Deterpenated	1,8	Free
3301 30 00	– **Resinoids**	1,6	Free
3301 90	– **Other :**		
3301 90 10	– – Terpenic by-products of the deterpenation of essential oils	1,8	Free
3301 90 90	– – Other	2	Free
3302	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry :**		
3302 10 00	– **Of a kind used in the food or drink industries**	2,1	Free
3302 90 00	– **Other**	2,1	Free
3303 00	**Perfumes and toilet waters :**		
3303 00 10	– Perfumes	2,6	Free
3303 00 90	– Toilet waters	2,6	Free
3304	**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations :**		
3304 10 00	– **Lip make-up preparations**	2,6	Free
3304 20 00	– **Eye make-up preparations**	2,6	Free
3304 30 00	– **Manicure or pedicure preparations**	2,6	Free
	– **Other :**		
3304 91 00	– – **Powders, whether or not compressed**	2,6	Free
3304 99	– – **Other :**		
3304 99 10	– – – Creams, emulsions and oils	2,6	Free
3304 99 90	– – – Other	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3305	**Preparations for use on the hair :**		
3305 10 00	**– Shampoos**	2,6	Free
3305 20 00	**– Preparations for permanent waving or straightening**	2,6	Free
3305 30 00	**– Hair lacquers**	2,6	Free
3305 90	**– Other :**		
3305 90 10	– – Hair lotions	2,6	Free
3305 90 90	– – Other	2,6	Free
3306	**Preparations for oral or dental hygiene, including denture fixative pastes and powders :**		
3306 10 00	**– Dentifrices**	2,6	Free
3306 90 00	**– Other**	2,6	Free
3307	**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties :**		
3307 10 00	**– Pre-shave, shaving or after-shave preparations**	2,6	Free
3307 20 00	**– Personal deodorants and antiperspirants**	2,6	Free
3307 30 00	**– Perfumed bath salts and other bath preparations**	2,6	Free
	– Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :		
3307 41 00	**– – 'Agarbatti' and other odoriferous preparations which operate by burning**	2,6	Free
3307 49 00	**– – Other**	2,4	Free
3307 90 00	**– Other**	2,4	Free

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3401	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :**		
	– Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :		
3401 11 00	**– – For toilet use (including medicated products)**	2,4	Free
3401 19 00	**– – Other**	2,4	Free
3401 20	**– Soap in other forms :**		
3401 20 10	– – Flakes, wafers, granules or powders	2,7	Free
3401 20 90	– – Other	2,7	Free
3402	**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401 :**		
	– Organic surface-active agents, whether or not put up for retail sale :		
3402 11 00	**– – Anionic**	2,7	Free
3402 12 00	**– – Cationic**	2,7	Free
3402 13 00	**– – Non-ionic**	2,7	Free
3402 19 00	**– – Other**	2,7	Free
3402 20	**– Preparations put up for retail sale :**		
3402 20 10	– – Surface-active preparations	2,7	Free
3402 20 90	– – Washing preparations and cleaning preparations	2,7	Free
3402 90	**– Other :**		
3402 90 10	– – Surface-active preparations	2,7	Free
3402 90 90	– – Washing preparations and cleaning preparations	2,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3403	**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals :**		
	– Containing petroleum oils or oils obtained from bituminous minerals :		
3403 11 00	**– – Preparations for the treatment of textile materials, leather, furskins or other materials**	1,8	Free
3403 19	**– – Other :**		
3403 19 10	– – – Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	3	Free
	– – – Other :		
3403 19 91	– – – – Preparations for lubricating machines, appliances and vehicles	1,8	Free
3403 19 99	– – – – Other	1,8	Free
	– Other :		
3403 91 00	**– – Preparations for the treatment of textile materials, leather, furskins or other materials**	1,8	Free
3403 99	**– – Other :**		
3403 99 10	– – – Preparations for lubricating machines, appliances and vehicles	1,8	Free
3403 99 90	– – – Other	1,8	Free
3404	**Artificial waxes and prepared waxes :**		
3404 10 00	**– Of chemically modified lignite**	2,1	Free
3404 20 00	**– Of polyethylene glycol**	2,1	Free
3404 90	**– Other :**		
3404 90 10	– – Prepared waxes, including sealing waxes	1,7	Free
3404 90 90	– – Other	2,1	Free
3405	**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404 :**		
3405 10 00	**– Polishes, creams and similar preparations, for footwear or leather**	2,1	Free
3405 20 00	**– Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork**	2,1	Free
3405 30 00	**– Polishes and similar preparations for coachwork, other than metal polishes**	2,1	Free
3405 40 00	**– Scouring pastes and powders and other scouring preparations**	2,1	Free
3405 90	**– Other :**		
3405 90 10	– – Metal polishes	2,4	Free
3405 90 90	– – Other	2,1	Free
3406 00	**Candles, tapers and the like :**		
	– Candles :		
3406 00 11	– – Plain, not perfumed	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3406 00 19	– – Other	2,8	Free
3406 00 90	– Other	2,8	Free
3407 00 00	**Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)**	2,5	Free

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3501	**Casein, caseinates and other casein derivatives; casein glues :**		
3501 10	– **Casein :**		
3501 10 10	– – For the manufacture of regenerated textile fibres (1)	2	Free
3501 10 50	– – For industrial uses other than the manufacture of foodstuffs or fodder (1) :		
	– – – With a water content of more than 50% by weight	5	Free
	– – – Other	5	3
3501 10 90	– – Other	14	12
3501 90	– **Other :**		
3501 90 10	– – Casein glues	5,2	11
3501 90 90	– – Other	10	8
3502	**Albumins, albuminates and other albumin derivatives :**		
3502 10	– **Egg albumin :**		
3502 10 10	– – Unfit, or to be rendered unfit, for human consumption (2)	Free	Free
	– – Other :		
3502 10 91	– – – Dried (for example, in sheets, scales, flakes, powder)	(AGR)	(AGR)
3502 10 99	– – – Other	(AGR)	(AGR)
3502 90	– **Other :**		
	– – Albumins, other than egg albumin :		
3502 90 10	– – – Unfit, or to be rendered unfit, for human consumption (2)	Free	Free
	– – – Other :		
	– – – – Milk albumin (lactalbumin) :		
3502 90 51	– – – – – Dried (for example, in sheets, scales, flakes, powder)	(AGR)	(AGR)
3502 90 59	– – – – – Other	(AGR)	(AGR)
3502 90 70	– – – – Other	4	Free
3502 90 90	– – Albuminates and other albumin derivatives	4,8	Free
3503 00	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No 3501 :**		
3503 00 10	– Gelatin and derivatives thereof	4,8	Free
3503 00 50	– Bone glues	4,8	Free

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

(2) Entry under this subheading of albumins to be rendered unfit for human consumption is subject to conditions laid down in the relevant Community provisions.

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3503 00 90	– Other	2,1	Free
3504 00 00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed**	2,1	Free
3505	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches :**		
3505 10	**– Dextrins and other modified starches :**		
3505 10 10	– – Dextrins	14 + MOB	Free + MOB
	– – Other modified starches :		
3505 10 50	– – – Starches, esterified or etherified	4,8	8
3505 10 90	– – – Other	14 + MOB	Free + MOB
3505 20	**– Glues :**		
3505 20 10	– – Containing, by weight, less than 25 % of starches or dextrins or other modified starches	13 + MOB MAX 18	Free + MOB MAX 18
3505 20 30	– – Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	13 + MOB MAX 18	Free + MOB MAX 18
3505 20 50	– – Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	13 + MOB MAX 18	Free + MOB MAX 18
3505 20 90	– – Containing by weight 80 % or more of starches or dextrins or other modified starches	13 + MOB MAX 18	Free + MOB MAX 18
3506	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :**		
3506 10	**– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :**		
3506 10 10	– – Cellulose based glues	3,1	Free
3506 10 90	– – Other	3,1	Free
	– Other :		
3506 91 00	– – **Adhesives based on rubber or plastics (including artificial resins)**	2,8	Free
3506 99	– – **Other :**		
3506 99 10	– – – Based on natural resins	2,2	Free
3506 99 90	– – – Other	2,8	Free
3507	**Enzymes; prepared enzymes not elsewhere specified or included :**		
3507 10 00	– **Rennet and concentrates thereof**	2,5	Free
3507 90 00	– **Other**	2,5	Free

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3601 00 00	**Propellent powders**	1,8	Free
3602 00 00	**Prepared explosives, other than propellent powders**	2,8	Free
3603 00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators :**		
3603 00 10	– Safety fuses; detonating fuses	2,4	Free
3603 00 90	– Other	3,4	Free
3604	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles :**		
3604 10 00	– **Fireworks**	2,6	Free
3604 90 00	– **Other**	2,5	Free
3605 00 00	**Matches, other than pyrotechnic articles of heading No 3604**	4	Free
3606	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter :**		
3606 10 00	– **Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3**	3,1	Free
3606 90	– **Other :**		
3606 90 10	– – Ferro-cerium and other pyrophoric alloys in all forms	2,4	Free
3606 90 90	– – Other	3,1	Free

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3701	**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs :**		
3701 10	**– For X-ray :**		
3701 10 10	– – For medical, dental or veterinary use	2,9	Free
3701 10 90	– – Other	2,9	Free
3701 20 00	**– Instant print film**	2,9	Free
3701 30 00	**– Other plates and film, with any side exceeding 255 mm**	2,9	Free
	– Other :		
3701 91	**– – For colour photography (polychrome) :**		
3701 91 10	– – – Film in the flat, put up in disc form and incorporated in a cartridge	2,1	Free
3701 91 90	– – – Other	2,9	Free
3701 99 00	**– – Other**	2,9	Free
3702	**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed :**		
3702 10 00	**– For X-ray**	2,8	Free
3702 20 00	**– Instant print film**	2,8	Free
	– Other film, without sprocket holes, of a width not exceeding 105 mm :		
3702 31	**– – For colour photography (polychrome) :**		
3702 31 10	– – – Of a length not exceeding 30 m	2,8	Free
3702 31 90	– – – Of a length exceeding 30 m	2,8	Free
3702 32	**– – Other, with silver halide emulsion :**		
	– – – Of a width not exceeding 35 mm :		
3702 32 11	– – – – Microfilm; film for the graphic arts	2,8	Free
3702 32 19	– – – – Other	2,1	Free
	– – – Of a width exceeding 35 mm :		
3702 32 31	– – – – Microfilm	2,8	Free
3702 32 51	– – – – Film for the graphic arts	2,8	Free
	– – – – Other, of a length :		
3702 32 91	– – – – – Not exceeding 30 m	2,8	Free
3702 32 99	– – – – – Exceeding 30 m	2,8	Free
3702 39 00	**– – Other**	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other film, without sprocket holes, of a width exceeding 105 mm :		
3702 41 00	– – **Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)**	2,8	Free
3702 42 00	– – **Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography**	2,8	Free
3702 43 00	– – **Of a width exceeding 610 mm and of a length not exceeding 200 m**	2,8	Free
3702 44 00	– – **Of a width exceeding 105 mm but not exceeding 610 mm**	2,8	Free
	– Other film, for colour photography (polychrome) :		
3702 51	– – **Of a width not exceeding 16 mm and of a length not exceeding 14 m :**		
3702 51 10	– – – Of a length not exceeding 5 m	2,1	Free
3702 51 90	– – – Of a length exceeding 5 m	2,1	Free
3702 52	– – **Of a width not exceeding 16 mm and of a length exceeding 14 m :**		
3702 52 10	– – – Of a length not exceeding 30 m	2,1	Free
3702 52 90	– – – Of a length exceeding 30 m	2,1	Free
3702 53 00	– – **Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides**	2,1	Free
3702 54 00	– – **Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides**	2,1	Free
3702 55 00	– – **Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m**	2,1	Free
3702 56	– – **Of a width exceeding 35 mm :**		
3702 56 10	– – – Of a length not exceeding 30 m	2,8	Free
3702 56 90	– – – Of a length exceeding 30 m	2,8	Free
	– Other :		
3702 91	– – **Of a width not exceeding 16 mm and of a length not exceeding 14 m :**		
3702 91 10	– – – Film for the graphic arts	2,8	Free
3702 91 90	– – – Other	2,1	Free
3702 92	– – **Of a width not exceeding 16 mm and of a length exceeding 14 m :**		
3702 92 10	– – – Film for the graphic arts	2,8	Free
3702 92 90	– – – Other	2,1	Free
3702 93	– – **Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m :**		
3702 93 10	– – – Microfilm; film for the graphic arts	2,8	Free
3702 93 90	– – – Other	2,1	Free
3702 94	– – **Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :**		
3702 94 10	– – – Microfilm; film for the graphic arts	2,8	Free
3702 94 90	– – – Other	2,1	Free
3702 95 00	– – **Of a width exceeding 35 mm**	2,8	Free
3703	**Photographic paper, paperboard and textiles, sensitised, unexposed :**		
3703 10 00	– **In rolls of a width exceeding 610 mm**	3	Free
3703 20	– **Other, for colour photography (polychrome) :**		
3703 20 10	– – For photographs obtained from reversal type film	3	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3703 20 90	– – Other	3	Free
3703 90	**– Other :**		
3703 90 10	– – Sensitized with silver or platinum salts	3	Free
3703 90 90	– – Other	3	Free
3704 00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed :**		
3704 00 10	– Plates and film	Free	Free
3704 00 90	– Other	3	Free
3705	**Photographic plates and film, exposed and developed, other than cinematographic film :**		
3705 10 00	**– For offset reproduction**	2,1	Free
3705 20 00	**– Microfilms**	1,2	Free
3705 90	**– Other :**		
3705 90 10	– – For the graphic arts	2,1	Free
3705 90 90	– – Other	2,1	Free
3706	**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track :**		
3706 10	**– Of a width of 35 mm or more :**		
3706 10 10	– – Consisting only of sound track	Free	Free
	– – Other :		
3706 10 91	– – – Negatives; intermediate positives	Free	Free
3706 10 99	– – – Other positives	0,4 Ecu/100 m	Free
3706 90	**– Other :**		
3706 90 10	– – Consisting only of sound track	Free	Free
	– – Other :		
3706 90 31	– – – Negatives; intermediate positives	Free	Free
	– – – Other positives :		
3706 90 51	– – – – Newsreels	0,4 Ecu/100 m	Free
	– – – – Other, of a width of :		
3706 90 91	– – – – – Less than 10 mm	0,1 Ecu/100 m	Free
3706 90 99	– – – – – 10 mm or more	0,6 Ecu/100 m	Free
3707	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use :**		
3707 10 00	**– Sensitized emulsions**	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3707 90	**– Other :**		
	– – Developers and fixers :		
	– – – For colour photography (polychrome) :		
3707 90 11	– – – – For photographic film and plates	2,4	Free
3707 90 19	– – – – Other	2,4	Free
3707 90 30	– – – Other	2,4	Free
3707 90 90	– – Other	2,4	Free

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3801	**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures :**		
3801 10 00	**– Artificial graphite**	1,4	Free
3801 20	**– Colloidal or semi-colloidal graphite :**		
3801 20 10	– – Colloidal graphite in suspension in oil; semi-colloidal graphite	3	Free
3801 20 90	– – Other	1,6	Free
3801 30 00	**– Carbonaceous pastes for electrodes and similar pastes for furnace linings**	2,1	Free
3801 90 00	**– Other**	1,4	Free
3802	**Activated carbon; activated natural mineral products; animal black, including spent animal black :**		
3802 10 00	**– Activated carbon**	2,5	Free
3802 90 00	**– Other**	1,6	Free
3803 00	**Tall oil, whether or not refined :**		
3803 00 10	– Crude	Free	Free
3803 00 90	– Other	1,6	Free
3804 00	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No 3803 :**		
3804 00 10	– Concentrated sulphite lye	2	Free
3804 00 90	– Other	3	Free
3805	**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent :**		
3805 10	**– Gum, wood or sulphate turpentine oils :**		
3805 10 10	– – Gum turpentine	1,6	Free
3805 10 30	– – Wood turpentine	1,4	Free
3805 10 90	– – Sulphate turpentine	1,2	Free
3805 20 00	**– Pine oil**	1,4	Free
3805 90 00	**– Other**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3806	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums :**		
3806 10	**– Rosin :**		
3806 10 10	– – Obtained from fresh oleoresins	2	Free
3806 10 90	– – Other	2	Free
3806 20 00	**– Salts of rosin or of resin acids**	1,8	Free
3806 30 00	**– Ester gums**	2,6	Free
3806 90 00	**– Other**	1,4	Free
3807 00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch :**		
3807 00 10	– Wood tar	0,8	Free
3807 00 90	– Other	1,8	Free
3808	**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) :**		
3808 10 00	**– Insecticides**	1,8	Free
3808 20	**– Fungicides :**		
3808 20 10	– – Preparations based on copper compounds	1,8	Free
3808 20 90	– – Other	2,4	Free
3808 30	**– Herbicides, anti-sprouting products and plant-growth regulators :**		
3808 30 10	– – Herbicides	2,4	Free
3808 30 30	– – Anti-sprouting products	2,4	Free
3808 30 90	– – Plant-growth regulators	3	Free
3808 40 00	**– Disinfectants**	1,8	Free
3808 90 00	**– Other**	1,8	Free
3809	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included :**		
3809 10	**– With a basis of amylaceous substances :**		
3809 10 10	– – Containing by weight of such substances less than 55 %	13 + MOB MAX 20	Free + MOB MAX 20
3809 10 30	– – Containing by weight of such substances 55 % or more but less than 70 %	13 + MOB MAX 20	Free + MOB MAX 20
3809 10 50	– – Containing by weight of such substances 70 % or more but less than 83 %	13 + MOB MAX 20	Free + MOB MAX 20
3809 10 90	– – Containing by weight of such substances 83 % or more	13 + MOB MAX 20	Free + MOB MAX 20

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other :		
3809 91 00	– – **Of a kind used in the textile industry**	2,2	Free
3809 92 00	– – **Of a kind used in the paper industry**	2,2	Free
3809 99 00	– – **Other**	2,2	Free
3810	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods :**		
3810 10 00	– **Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials**	2,6	Free
3810 90	– **Other :**		
3810 90 10	– – Preparations of a kind used as cores or coatings for welding electrodes and rods	1,6	Free
	– – Other :		
3810 90 91	– – – Fluxes for soldering, brazing or welding	2	Free
3810 90 99	– – – Other auxiliary preparations for soldering, brazing or welding	2	Free
3811	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils :**		
	– **Anti-knock preparations :**		
3811 11	– – **Based on lead compounds :**		
3811 11 10	– – – Based on tetraethyl-lead	Free	Free
3811 11 90	– – – Other	2,3	Free
3811 19 00	– – **Other**	Free	Free
	– **Additives for lubricating oils :**		
3811 21 00	– – **Containing petroleum oils or oils obtained from bituminous minerals**	2,1	Free
3811 29 00	– – **Other**	2,3	Free
3811 90 00	– **Other**	2,3	Free
3812	**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics :**		
3812 10 00	– **Prepared rubber accelerators**	2,5	Free
3812 20 00	– **Compound plasticisers for rubber or plastics**	3	Free
3812 30	– **Anti-oxidising preparations and other compound stabilisers for rubber or plastics :**		
3812 30 10	– – Anti-oxidising preparations for rubber	3	Free
3812 30 90	– – Other	3	Free
3813 00 00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades**	2,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3814 00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers :**		
3814 00 10	– Based on butyl acetate	2,6	Free
3814 00 90	– Other	2,6	Free
3815	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included :**		
	– Supported catalysts :		
3815 11 00	**– – With nickel or nickel compounds as the active substance**	2,6	Free
3815 12 00	**– – With precious metal or precious metal compounds as the active substance**	2,6	Free
3815 19 00	**– – Other**	2,6	Free
3815 90 00	**– Other**	2,6	Free
3816 00 00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading No 3801**	1	Free
3817	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No 2707 or 2902 :**		
3817 10	**– Mixed alkylbenzenes :**		
3817 10 10	– – Dodecylbenzene	2,5	Free
3817 10 90	– – Other	2,5	Free
3817 20 00	**– Mixed alkylnaphthalenes**	2,5	Free
3818 00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics :**		
3818 00 10	– Doped silicon	2	Free
3818 00 90	– Other	3	Free
3819 00 00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals**	2,8	Free
3820 00 00	**Anti-freezing preparations and prepared de-icing fluids**	3	Free
3821 00 00	**Prepared culture media for development of micro-organisms**	2	Free
3822 00 00	**Composite diagnostic or laboratory reagents, other than those of heading No 3002 or 3006**	3	Free
3823	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included :**		
3823 10 00	**– Prepared binders for foundry moulds or cores :**		
	– – Foundry core binders based on synthetic resins	2,8	7,1
	– – Other	1,8	Free
3823 20 00	**– Naphthenic acids, their water-insoluble salts and their esters**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3823 30 00	**– Non-agglomerated metal carbides mixed together or with metallic binders**	2,1	Free
3823 40 00	**– Prepared additives for cements, mortars or concretes**	3	Free
3823 50	**– Non-refractory mortars and concretes :**		
3823 50 10	– – Concrete ready to pour	3	Free
3823 50 90	– – Other	3	Free
3823 60	**– Sorbitol other than that of subheading No 2905,44 :**		
	– – In aqueous solution: :		
3823 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	12 + MOB	6 + MOB
3823 60 19	– – – Other	9 + MOB	6 + MOB
	– – Other :		
3823 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	12 + MOB	6 + MOB
3823 60 99	– – – Other	9 + MOB	6 + MOB
3823 90	**– Other :**		
3823 90 10	– – Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	2,2	Free
3823 90 20	– – Ion exchangers	2	Free
3823 90 30	– – Getters for vacuum tubes	2,4	Free
3823 90 40	– – Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	1,6	Free
3823 90 50	– – Alkaline iron oxide for the purification of gas	2	Free
3823 90 60	– – Anti-rust preparations containing amines as active elements	2,8	Free
3823 90 70	– – Inorganic composite solvents and thinners for varnishes and similar products	2,6	Free
	– – Other :		
3823 90 81	– – – Anti-scaling and similar compounds	3	Free
3823 90 83	– – – Preparations for electroplating	3	Free
3823 90 85	– – – Liquid polychlorobiphenyls, liquid chloroparaffins; mixed polyethylene glycols	3	Free
3823 90 87	– – – Mixtures of glycerol mono-, di- and tri-stearates (emulsifiers for fats)	3	Free
3823 90 91	– – – Products and preparations for pharmaceutical and surgical uses	3	Free
3823 90 93	– – – Auxiliary products for foundries (other than those falling within subheading No 3823 10)	3	Free
3823 90 95	– – – Fire-proofing, water-proofing and similar protective preparations used in the building industry	3	Free
3823 90 99	– – – Other :		
	– – – – Products obtained from the cracking of sorbitol	3	7,6
	– – – – Other	1,6	Free

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. PRIMARY FORMS		
3901	**Polymers of ethylene, in primary forms :**		
3901 10	**– Polyethylene having a specific gravity of less than 0,94 :**		
3901 10 10	– – Linear polyethylene	5	Free
3901 10 90	– – Other	5	Free
3901 20 00	**– Polyethylene having a specific gravity of 0,94 or more:**	5	Free
3901 30 00	**– Ethylene-vinyl acetate copolymers**	5	Free
3901 90 00	**– Other**	5	Free
3902	**Polymers of propylene or of other olefins, in primary forms :**		
3902 10 00	**– Polypropylene**	5	Free
3902 20 00	**– Polyisobutylene**	5	Free
3902 30 00	**– Propylene copolymers**	5	Free
3902 90 00	**– Other**	5	Free
3903	**Polymers of styrene, in primary forms :**		
	– Polystyrene :		
3903 11 00	**– – Expansible**	5	Free
3903 19 00	**– – Other**	5	Free
3903 20 00	**– Styrene-acrylonitrile (SAN) copolymers**	5	Free
3903 30 00	**– Acrylonitrile-butadiene-styrene (ABS) copolymers**	5	Free
3903 90 00	**– Other**	5	Free
3904	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms :**		
3904 10 00	**– Polyvinyl chloride, not mixed with any other substances**	5	Free
	– Other polyvinyl chloride :		
3904 21 00	**– – Non-plasticized**	5	Free
3904 22 00	**– – Plasticized**	5	Free
3904 30 00	**– Vinyl chloride-vinyl acetate copolymers**	5	Free
3904 40 00	**– Other vinyl chloride copolymers**	5	Free
3904 50 00	**– Vinylidene chloride polymers**	5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Fluoro-polymers :		
3904 61 00	**– – Polytetrafluoroethylene**	5	Free
3904 69 00	**– – Other**	5	Free
3904 90 00	**– Other**	5	Free
3905	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms :**		
	– Polymers of vinyl acetate :		
3905 11 00	**– – In aqueous dispersion**	4,8	Free
3905 19 00	**– – Other**	4,8	Free
3905 20 00	**– Polyvinyl alcohols, whether or not containing unhydrolyzed acetate groups**	5	Free
3905 90 00	**– Other**	5	Free
3906	**Acrylic polymers in primary forms :**		
3906 10 00	**– Polymethyl methacrylate**	5	Free
3906 90 00	**– Other**	5	Free
3907	**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms :**		
3907 10 00	**– Polyacetals**	2,6	Free
3907 20	**– Other polyethers :**		
	– – Polyether alcohols :		
3907 20 11	– – – Polyethelene glycols	3	Free
3907 20 19	– – – Other	2,6	Free
3907 20 90	– – Other	2,6	Free
3907 30 00	**– Epoxide resins**	3	Free
3907 40 00	**– Polycarbonates**	3,2	Free
3907 50 00	**– Alkyd resins**	3,2	Free
3907 60 00	**– Polyethylene terephthalate**	3,2	Free
	– Other polyesters :		
3907 91 00	**– – Unsaturated**	3,2	Free
3907 99 00	**– – Other**	3,2	Free
3908	**Polyamides in primary forms :**		
3908 10 00	**– Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12**	3,2	Free
3908 90 00	**– Other**	3,2	Free
3909	**Amino-resins, phenolic resins and polyurethanes, in primary forms :**		
3909 10 00	**– Urea resins; thiourea resins**	2,7	Free
3909 20 00	**– Melamine resins**	2,7	Free
3909 30 00	**– Other amino-resins**	2,7	Free
3909 40 00	**– Phenolic resins**	2,7	Free
3909 50 00	**– Polyurethanes**	3,3	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3910 00 00	**Silicones in primary forms**	3,3	Free
3911	**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms :**		
3911 10 00	**– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes**	4,8	Free
3911 90	**– Other :**		
3911 90 10	– – Condensation or rearrangement polymerization products whether or not chemically modified	2,6	Free
3911 90 90	– – Other	5	Free
3912	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms :**		
	– Cellulose acetates :		
3912 11 00	– – **Non-plasticized**	3,1	Free
3912 12 00	– – **Plasticized**	2,7	Free
3912 20	**– Cellulose nitrates (including collodions) :**		
	– – Non-plasticized :		
3912 20 11	– – – Collodions and celloidin	6,4	Free
3912 20 19	– – – Other	2,4	Free
3912 20 90	– – Plasticized	2,9	Free
	– Cellulose ethers :		
3912 31 00	– – **Carboxymethylcellulose and its salts**	3,1	Free
3912 39	– – **Other :**		
3912 39 10	– – – Ethylcellulose	2,7	Free
3912 39 90	– – – Other	3,1	Free
3912 90	**– Other :**		
3912 90 10	– – Cellulose esters	2,4	Free
3912 90 90	– – Other	3,1	Free
3913	**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms :**		
3913 10 00	**– Alginic acid, its salts and esters**	2	Free
3913 90	**– Other :**		
3913 90 10	– – Chemical derivatives of natural rubber	2,6	Free
3913 90 90	– – Other :		
	– – – Dextran	4,8	6
	– – – Hardened proteins	4,8	Free
	– – – Other	4,8	8
3914 00 00	**Ion-exchangers based on polymers of headings Nos 3901 to 3913, in primary forms**	2,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	**Waste, parings and scrap, of plastics :**		
3915 10 00	**– Of polymers of ethylene**	5	Free
3915 20 00	**– Of polymers of styrene**	5	Free
3915 30 00	**– Of polymers of vinyl chloride**	5	Free
3915 90	**– Of other plastics :**		
	– – Of addition polymerization products :		
3915 90 11	– – – Of polymers of propylene	5	Free
3915 90 13	– – – Of acrylic polymers	5	Free
3915 90 19	– – – Other	4,8	Free
	– – Other :		
3915 90 91	– – – Of epoxide resins	2,6	Free
3915 90 93	– – – Of cellulose and its chemical derivatives	2,2	Free
3915 90 99	– – – Other	2	Free
3916	**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics :**		
3916 10 00	**– Of polymers of ethylene**	5	Free
3916 20 00	**– Of polymers of vinyl chloride**	5	Free
3916 90	**– Of other plastics :**		
	– – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3916 90 11	– – – Of polyesters	3,2	Free
3916 90 13	– – – Of polyamides	3,2	Free
3916 90 15	– – – Of epoxide resins	2,6	Free
3916 90 19	– – – Other	2,8	Free
	– – Of addition polymerization products :		
3916 90 51	– – – Of polymers of propylene	5	Free
3916 90 59	– – – Other	4,8	Free
3916 90 90	– – Other	2	Free
3917	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics :**		
3917 10	**– Artificial guts (sausage casings) of hardened protein or of cellulosic materials :**		
3917 10 10	– – Of hardened proteins	2,1	Free
3917 10 90	– – Of cellulose plastic materials	2,7	Free
	– Tubes, pipes and hoses, rigid :		
3917 21	**– – Of polymers of ethylene :**		
3917 21 10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
3917 21 91	– – – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 21 99	– – – – Other	3,3	Free
3917 22	– – **Of polymers of propylene :**		
3917 22 10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	5	Free
	– – – Other :		
3917 22 91	– – – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 22 99	– – – – Other	3,3	Free
3917 23	– – **Of polymers of vinyl chloride :**		
3917 23 10	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	5	Free
	– – – Other :		
3917 23 91	– – – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 23 99	– – – – Other	3,3	Free
3917 29	– – **Of other plastics :**		
	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked :		
	– – – – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3917 29 11	– – – – – Of epoxide resins	2,6	Free
3917 29 13	– – – – – Other	2,8	Free
3917 29 15	– – – – Of addition polymerization products	4,8	Free
3917 29 19	– – – – Other	2	Free
	– – – Other :		
3917 29 91	– – – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 29 99	– – – – Other	2,6	Free
	– **Other tubes, pipes and hoses :**		
3917 31	– – **Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa :**		
3917 31 10	– – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 31 90	– – – Other	3,2	Free
3917 32	– – **Other, not reinforced or otherwise combined with other materials, without fittings :**		
	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked :		
	– – – – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3917 32 11	– – – – – Of epoxide resins	2,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3917 32 19	– – – – – Other	2,8	Free
	– – – – Of addition polymerization products :		
3917 32 31	– – – – – Of polymers of ethylene	5	Free
3917 32 35	– – – – – Of polymers of vinyl chloride	5	Free
3917 32 39	– – – – – Other	4,8	Free
3917 32 51	– – – – Other	2	Free
	– – – Other :		
3917 32 91	– – – – Artificial sausage casings	3,3	Free
3917 32 99	– – – – Other	2,6	Free
3917 33	– – **Other, not reinforced or otherwise combined with other materials, with fittings :**		
3917 33 10	– – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 33 90	– – – Other	2,6	Free
3917 39	– – **Other :**		
	– – – Seamless and cut to a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked :		
	– – – – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3917 39 11	– – – – – Of epoxide resins	2,6	Free
3917 39 13	– – – – – Other	3,2	Free
3917 39 15	– – – – Of addition polymerization products	4,8	Free
3917 39 19	– – – – Other	2	Free
	– – – Other :		
3917 39 91	– – – – With fittings attached, for use in civil aircraft (1)	Free	Free
3917 39 99	– – – – Other	2,6	Free
3917 40	– **Fittings :**		
3917 40 10	– – For use in civil aircraft (1)	Free	Free
3917 40 90	– – Other	2,6	Free
3918	**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter :**		
3918 10	– **Of polymers of vinyl chloride :**		
3918 10 10	– – Consisting of a support impregnated, coated or covered with polyvinyl chloride	3,3	Free
3918 10 90	– – Other	3,3	Free
3918 90 00	– **Of other plastics**	3,3	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3919	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls :**		
3919 10	**– In rolls of a width not exceeding 20 cm :**		
3919 10 10	– – Strips, the coating of which consists of unvulcanized natural or synthetic rubber . .	2,5	Free
	– – Other :		
	– – – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3919 10 31	– – – – Of polyesters	5,2	Free
3919 10 35	– – – – Of epoxide resins	2,6	Free
3919 10 39	– – – – Other	2,8	Free
	– – – Of addition polymerization products :		
3919 10 51	– – – – Of polymers of vinyl chloride	5	Free
3919 10 59	– – – – Other	4,8	Free
3919 10 90	– – – Other	2	Free
3919 90	**– Other :**		
3919 90 10	– – Further worked than surface-worked, or cut to shapes other than rectangular (including square)	2,6	Free
	– – Other :		
	– – – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3919 90 31	– – – – Of polycarbonates, alkyd resins, polyallyl esters or other polyesters	5,2	Free
3919 90 35	– – – – Of epoxide resins	2,6	Free
3919 90 39	– – – – Other	2,8	Free
3919 90 50	– – – Of addition polymerization products	4,8	Free
3919 90 90	– – – Other	2	Free
3920	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials :**		
3920 10	**– Of polymers of ethylene :**		
	– – Of a thickness not exceeding 0,10 mm and of a specific gravity of :		
3920 10 11	– – – Less than 0,94	5	Free
3920 10 19	– – – 0,94 or more	5	Free
3920 10 90	– – Of a thickness exceeding 0,10 mm	5	Free
3920 20	**– Of polymers of propylene :**		
3920 20 10	– – Of a thickness of less than 0,05 mm	5	Free
3920 20 50	– – Of a thickness of 0,05 mm to 0,10 mm	5	Free
	– – Of a thickness exceeding 0,10 mm :		
	– – – Strip of a width exceeding 5 mm but not exceeding 20 mm of the kind used for packaging :		
3920 20 71	– – – – Decorative strip	5	Free
3920 20 79	– – – – Other	5	Free
3920 20 90	– – – Other	5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3920 30 00	**– Of polymers of styrene**	5	Free
	– Of polymers of vinyl chloride :		
3920 41	**– – Rigid :**		
3920 41 10	– – – Of a thickness not exceeding 1 mm	5	Free
3920 41 90	– – – Of a thickness exceeding 1 mm	5	Free
3920 42	**– – Flexible :**		
3920 42 10	– – – Of a thickness not exceeding 1 mm	5	Free
3920 42 90	– – – Of a thickness exceeding 1 mm	5	Free
	– Of acrylic polymers :		
3920 51 00	**– – Of polymethyl methacrylate**	5	Free
3920 59 00	**– – Other**	5	Free
	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :		
3920 61 00	**– – Of polycarbonates**	5,2	Free
3920 62 00	**– – Of polyethylene terephthalate**	5,2	Free
3920 63 00	**– – Of unsaturated polyesters**	5,2	Free
3920 69 00	**– – Of other polyesters**	5,2	Free
	– Of cellulose or its chemical derivatives :		
3920 71	**– – Of regenerated cellulose :**		
	– – – Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm :		
3920 71 11	– – – – Not printed	5,2	Free
3920 71 19	– – – – Printed	5,2	Free
3920 71 90	– – – Other	2,7	Free
3920 72 00	**– – Of vulcanised fibre**	2,2	Free
3920 73	**– – Of cellulose acetate :**		
3920 73 10	– – – Film in rolls or in strips, for cinematography or photography	2,5	Free
3920 73 50	– – – Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm	5,2	Free
3920 73 90	– – – Other	2,9	Free
3920 79 00	**– – Of other cellulose derivatives**	2,6	Free
	– Of other plastics :		
3920 91 00	**– – Of polyvinyl butyral**	5	Free
3920 92 00	**– – Of polyamides**	3,2	Free
3920 93 00	**– – Of amino-resins**	2,9	Free
3920 94 00	**– – Of phenolic resins**	2,8	Free
3920 99	**– – Of other plastics :**		
	– – – Of condensation or rearrangement polymerization products, whether or not chemically modified :		
3920 99 11	– – – – Of epoxide resins	2,6	Free
3920 99 19	– – – – Other	3	Free
3920 99 50	– – – Of addition polymerisation products	4,8	Free
3920 99 90	– – – Other	2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3921	**Other plates, sheets, film, foil and strip, of plastics :**		
	– Cellular :		
3921 11 00	**– – Of polymers of styrene**	5	Free
3921 12 00	**– – Of polymers of vinyl chloride**	5	Free
3921 13 00	**– – Of polyurethanes**	3,3	Free
3921 14 00	**– – Of regenerated cellulose**	3,3	Free
3921 19	**– – Of other plastics :**		
3921 19 10	– – – Of epoxide resins	2,6	Free
3921 19 90	– – – Other	2	Free
3921 90	**– Other :**		
	– – Of condensation or rearrangement polymerisation products, whether or not chemically modified :		
	– – – Of polyesters :		
3921 90 11	– – – – Corrugated sheet and plates	5,2	Free
3921 90 19	– – – – Other	5,2	Free
3921 90 20	– – – Of epoxide resins	2,6	Free
3921 90 30	– – – Of phenolic resins	2,8	Free
	– – – Of amino-resins :		
	– – – – Laminated :		
3921 90 41	– – – – – High pressure laminates with a decorative surface on one or both sides	2,9	Free
3921 90 43	– – – – – Other	2,9	Free
3921 90 49	– – – – Other	2,9	Free
3921 90 50	– – – Other	3	Free
3921 90 60	– – Of addition polymerisation products	4,8	Free
3921 90 90	– – Other	2	Free
3922	**Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics :**		
3922 10 00	**– Baths, shower-baths and wash-basins**	3,3	Free
3922 20 00	**– Lavatory seats and covers**	3,3	Free
3922 90 00	**– Other**	3,3	Free
3923	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics :**		
3923 10 00	**– Boxes, cases, crates and similar articles**	2,6	Free
	– Sacks and bags (including cones) :		
3923 21 00	**– – Of polymers of ethylene**	3,3	Free
3923 29	**– – Of other plastics :**		
3923 29 10	– – – Of polyvinyl chloride	3,3	Free
3923 29 90	– – – Other	2,6	Free
3923 30	**– Carboys, bottles, flasks and similar articles :**		
3923 30 10	– – Of a capacity not exceeding two litres	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
3923 30 90	– – Of a capacity exceeding two litres	2,6	Free
3923 40	**– Spools, cops, bobbins and similar supports :**		
3923 40 10	– – Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading Nos 8523 and 8524	2,1	Free
3923 40 90	– – Other	2,6	Free
3923 50	**– Stoppers, lids, caps and other closures :**		
3923 50 10	– – Caps and capsules for bottles	2,6	Free
3923 50 90	– – Other	2,6	Free
3923 90	**– Other :**		
3923 90 10	– – Netting extruded in tubular form	2,6	Free
3923 90 90	– – Other	2,6	Free
3924	**Tableware, kitchenware, other household articles and toilet articles of plastics :**		
3924 10 00	**– Tableware and kitchenware**	2,6	Free
3924 90	**– Other :**		
	– – Of regenerated cellulose :		
3924 90 11	– – – Sponges	3,4	Free
3924 90 19	– – – Other	3,4	Free
3924 90 90	– – Other	2,6	Free
3925	**Builders' ware of plastics, not elsewhere specified or included :**		
3925 10 00	**– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres**	3,3	Free
3925 20 00	**– Doors, windows and their frames and thresholds for doors**	3,3	Free
3925 30 00	**– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof**	3,3	Free
3925 90	**– Other :**		
3925 90 10	– – Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	2,6	Free
3925 90 90	– – Other	2,6	Free
3926	**Other articles of plastics and articles of other materials of heading Nos 3901 to 3914 :**		
3926 10 00	**– Office or school supplies**	2,6	Free
3926 20 00	**– Articles of apparel and clothing accessories (including gloves)**	2,6	Free
3926 30 00	**– Fittings for furniture, coachwork or the like**	3,3	Free
3926 40 00	**– Statuettes and other ornamental articles**	3,3	Free
3926 90	**– Other :**		
3926 90 10	– – For technical uses, for use in civil aircraft (1)	Free	Free
	– – Other :		
3926 90 50	– – – Perforated buckets and similar articles used to filter water at the entrance to drains	2,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
3926 90 91	– – – – Made from sheet	2,6	Free
3926 90 99	– – – – Other	1,9	Free

CHAPTER 40

RUBBER AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4001	**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip :**		
4001 10 00	**– Natural rubber latex, whether or not prevulcanised**	Free	Free
	– Natural rubber in other forms :		
4001 21 00	**– – Smoked sheets**	Free	Free
4001 22 00	**– – Technically specified natural rubber (TSNR)**	Free	Free
4001 29	**– – Other :**		
4001 29 10	– – – Crepe	Free	Free
4001 29 90	– – – Other	Free	Free
4001 30 00	**– Balata, gutta-percha, guayule, chicle and similar natural gums**	Free	Free
4002	**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No 4001 with any product of this heading, in primary forms or in plates, sheets or strip :**		
	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :		
4002 11 00	**– – Latex**	Free	Free
4002 19 00	**– – Other**	Free	Free
4002 20 00	**– Butadiene rubber (BR)**	Free	Free
	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :		
4002 31 00	**– – Isobutene-isoprene (butyl) rubber (IIR)**	Free	Free
4002 39 00	**– – Other**	Free	Free
	– Chloroprene (chlorobutadiene) rubber (CR) :		
4002 41 00	**– – Latex**	Free	Free
4002 49 00	**– – Other**	Free	Free
	– Acrylonitrile-butadiene rubber (NBR) :		
4002 51 00	**– – Latex**	Free	Free
4002 59 00	**– – Other**	Free	Free
4002 60 00	**– Isoprene rubber (IR)**	Free	Free
4002 70 00	**– Ethylene-propylene-non-conjugated diene rubber (EPDM)**	Free	Free
4002 80 00	**– Mixtures of any product of heading No 4001 with any product of this heading**	Free	Free
	– Other :		
4002 91 00	**– – Latex**	Free	Free
4002 99	**– – Other :**		
4002 99 10	– – – Products modified by the incorporation of plastics	1,5	Free
4002 99 90	– – – Other	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4003 00 00	**Reclaimed rubber in primary forms or in plates, sheets or strip**	0,4	Free
4004 00 00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom**	Free	Free
4005	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip :**		
4005 10 00	**– Compounded with carbon black or silica**	1	Free
4005 20 00	**– Solutions; dispersions other than those of subheading No 4005,10**	1	Free
	– Other :		
4005 91 00	**– – Plates, sheets and strip**	1	Free
4005 99 00	**– – Other**	Free	Free
4006	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber :**		
4006 10 00	**– 'Camel-back' strips for retreading rubber tyres**	1	Free
4006 90 00	**– Other**	1	Free
4007 00 00	**Vulcanised rubber thread and cord**	2,4	Free
4008	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber :**		
	– Of cellular rubber :		
4008 11 00	**– – Plates, sheets and strip**	2,3	Free
4008 19 00	**– – Other**	1,7	Free
	– Of non-cellular rubber :		
4008 21	**– – Plates, sheets and strip :**		
4008 21 10	– – – Floor coverings and mats	1,9	Free
4008 21 90	– – – Other	1,9	Free
4008 29	**– – Other :**		
4008 29 10	– – – Profile shapes, cut to size, for use in civil aircraft (1)	Free	Free
4008 29 90	– – – Other	1,7	Free
4009	**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) :**		
4009 10 00	**– Not reinforced or otherwise combined with other materials, without fittings**	1,9	Free
4009 20 00	**– Reinforced or otherwise combined only with metal, without fittings**	1,9	Free
4009 30 00	**– Reinforced or otherwise combined only with textile materials, without fittings**	1,9	Free
4009 40 00	**– Reinforced or otherwise combined with other materials, without fittings**	1,9	Free
4009 50	**– With fittings :**		
4009 50 10	– – Suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
4009 50 91	– – – With metal reinforcement	1,9	Free
4009 50 99	– – – Other	1,9	Free
4010	**Conveyor or transmission belts or belting, of vulcanised rubber :**		
4010 10 00	**– Of trapezoidal cross-section (V-belts and V-belting)**	4	Free
	– Other :		
4010 91 00	**– – Of a width exceeding 20 cm**	4	Free
4010 99 00	**– – Other**	4	Free
4011	**New pneumatic tyres, of rubber :**		
4011 10 00	**– Of a kind used on motor cars (including station wagons and racing cars)**	2,3	Free
4011 20 00	**– Of a kind used on buses or lorries**	2,3	Free
4011 30	**– Of a kind used on aircraft :**		
4011 30 10	– – For use on civil aircraft (1)	Free	Free
4011 30 90	– – Other	2,3	Free
4011 40 00	**– Of a kind used on motorcycles**	2,3	Free
4011 50	**– Of a kind used on bicycles :**		
4011 50 10	– – Tyre cases with sewn-in inner tubes, for racing bicycles	2,3	Free
4011 50 90	– – Other	2,3	Free
	– Other :		
4011 91 00	**– – Having a 'herring-bone' or similar tread**	2,3	Free
4011 99 00	**– – Other**	2,3	Free
4012	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber :**		
4012 10	**– Retreaded tyres :**		
4012 10 10	– – For use on civil aircraft (1)	Free	Free
4012 10 90	– – Other	2,3	Free
4012 20	**– Used pneumatic tyres :**		
4012 20 10	– – For use on civil aircraft (1)	Free	Free
4012 20 90	– – Other	2,3	Free
4012 90	**– Other :**		
4012 90 10	– – Solid or cushion tyres and interchangeable tyre treads	2	Free
4012 90 90	– – Tyre flaps	2,3	Free
4013	**Inner tubes, of rubber :**		
4013 10	**– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :**		
4013 10 10	– – Of the kind used on motor cars (including station wagons and racing cars)	2,3	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4013 10 90	– – Of the kind used on buses or lorries	2,3	Free
4013 20 00	**– Of a kind used on bicycles**	2,3	Free
4013 90	**– Other :**		
4013 90 10	– – Of a kind used on motorcycles	2,3	Free
4013 90 90	– – Other	2,3	Free
4014	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber :**		
4014 10 00	**– Sheath contraceptives**	1,2	Free
4014 90	**– Other :**		
4014 90 10	– – Teats, nipple shields, and similar articles for babies	1,2	Free
4014 90 90	– – Other	1,2	Free
4015	**Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber :**		
	– Gloves :		
4015 11 00	– – **Surgical**	2,1	Free
4015 19	– – **Other :**		
4015 19 10	– – – Household gloves	2,1	Free
4015 19 90	– – – Other	2,1	Free
4015 90 00	**– Other**	2,4	Free
4016	**Other articles of vulcanised rubber other than hard rubber :**		
4016 10	**– Of cellular rubber :**		
4016 10 10	– – For technical uses, for use in civil aircraft (1)	Free	Free
4016 10 90	– – Other	2,1	Free
	– Other :		
4016 91 00	– – **Floor coverings and mats**	1,7	Free
4016 92 00	– – **Erasers**	1,7	Free
4016 93	– – **Gaskets, washers and other seals :**		
4016 93 10	– – – For technical uses, for use in civil aircraft (1)	Free	Free
4016 93 90	– – – Other	1,7	Free
4016 94 00	– – **Boat or dock fenders, whether or not inflatable**	1,7	Free
4016 95 00	– – **Other inflatable articles**	1,7	Free
4016 99	– – **Other :**		
4016 99 10	– – – For technical uses, for use in civil aircraft (1)	Free	Free
4016 99 90	– – – Other	1,7	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4017 00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber :**		
	– Hard rubber (for example, ebonite) in any form, scrap and waste included :		
4017 00 11	– – In bulk or blocks, in plates, sheets or strip, in rods, profile shapes or tubes	1,2	Free
4017 00 19	– – Scrap, waste and powder, of hardened rubber	Free	Free
	– Articles of hard rubber :		
4017 00 91	– – Piping and tubing, with fittings attached, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
4017 00 99	– – Other	1	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4101	**Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split :**		
4101 10	**– Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved :**		
4101 10 10	– – Fresh or wet-salted	Free	Free
4101 10 90	– – Other	Free	Free
	– Other hides and skins of bovine animals, fresh or wet-salted :		
4101 21 00	**– – Whole**	Free	Free
4101 22 00	**– – Butts and bends**	Free	Free
4101 29 00	**– – Other**	Free	Free
4101 30	**– Other hides and skins of bovine animals, otherwise preserved :**		
4101 30 10	– – Dried or dry-salted	Free	Free
4101 30 90	– – Other	Free	Free
4101 40 00	**– Hides and skins of equine animals**	Free	Free
4102	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter :**		
4102 10	**– With wool on :**		
4102 10 10	– – Of lambs	Free	Free
4102 10 90	– – Other	Free	Free
	– Without wool on :		
4102 21 00	**– – Pickled**	Free	Free
4102 29 00	**– – Other**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4103	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter :**		
4103 10	**– Of goats or kids :**		
4103 10 10	– – Fresh, salted or dried	Free	Free
4103 10 90	– – Other	Free	Free
4103 20 00	**– Of reptiles**	Free	Free
4103 90 00	**– Other**	Free	Free
4104	**Leather of bovine or equine animals, without hair on, other than leather of heading No 4108 or 4109 :**		
4104 10	**– Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2,6 m²) :**		
4104 10 10	– – East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	Free
4104 10 30	– – Other skin leather not further prepared than chrome-tanned, in the wet-blue state	Free	Free
	– – Other :		
4104 10 91	– – – Not further prepared than tanned	2,8	Free
	– – – Otherwise prepared :		
4104 10 95	– – – – Boxcalf	2,8	Free
4104 10 99	– – – – Other	2,8	Free
	– Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :		
4104 21 00	**– – Bovine leather, vegetable pre-tanned**	2,8	Free
4104 22	**– – Bovine leather, otherwise pre-tanned :**		
4104 22 10	– – – Not further prepared than chrome-tanned in the wet-blue state	Free	Free
4104 22 90	– – – Other	2,8	Free
4104 29 00	**– – Other**	2,8	Free
	– Other bovine leather and equine leather, parchment-dressed or prepared after tanning :		
4104 31	**– – Full grains and grain splits :**		
	– – – Bovine leather :		
	– – – – Full grains :		
4104 31 11	– – – – – Sole leather	2,8	Free
4104 31 19	– – – – – Other	2,8	Free
4104 31 30	– – – – Grain splits	2,8	Free
4104 31 90	– – – Equine leather	2,8	Free
4104 39	**– – Other :**		
4104 39 10	– – – Bovine leather	2,8	Free
4104 39 90	– – – Equine leather	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4105	**Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109 :**		
	– Tanned or retanned but not further prepared, whether or not split :		
4105 11	**– – Vegetable pre-tanned :**		
4105 11 10	– – – Of Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles . .	Free	Free
	– – – Other :		
4105 11 91	– – – – Full grains	1	Free
4105 11 99	– – – – Other	1	Free
4105 12	**– – Otherwise pre-tanned :**		
4105 12 10	– – – Full grains	1	Free
4105 12 90	– – – Other	1	Free
4105 19	**– – Other :**		
4105 19 10	– – – Full grains	1	Free
4105 19 90	– – – Other	1	Free
4105 20 00	**– Parchment-dressed or prepared after tanning**	1,5	Free
4106	**Goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109 :**		
	– Tanned or retanned but not further prepared, whether or not split :		
4106 11	**– – Vegetable pre-tanned :**		
4106 11 10	– – – Of Indian goat or kid, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles . .	Free	Free
4106 11 90	– – – Other	1,1	Free
4106 12 00	**– – Otherwise pre-tanned**	1,1	Free
4106 19 00	**– – Other**	1,1	Free
4106 20 00	**– Parchment-dressed or prepared after tanning**	1,5	Free
4107	**Leather of other animals, without hair on, other than leather of heading No 4108 or 4109 :**		
4107 10	**– Of swine :**		
4107 10 10	– – Not further prepared than tanned	1,2	Free
4107 10 90	– – Other	1,4	Free
	– Of reptiles :		
4107 21 00	**– – Vegetable pre-tanned**	Free	Free
4107 29	**– – Other :**		
4107 29 10	– – – Not further prepared than tanned	1,2	Free
4107 29 90	– – – Other	1,4	Free
4107 90	**– Of other animals :**		
4107 90 10	– – Not further prepared than tanned	1,2	Free
4107 90 90	– – Other	1,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4108 00	**Chamois (including combination chamois) leather :**		
4108 00 10	– Of sheep and lambs	1,5	Free
4108 00 90	– Of other animals	1,5	Free
4109 00 00	**Patent leather and patent laminated leather; metallised leather**	1,5	Free
4110 00 00	**Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour**	Free	Free
4111 00 00	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls**	1,5	Free

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4201 00 00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material**	2,3	Free
4202	**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials :**		
	– Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers :		
4202 11	**– – With outer surface of leather, of composition leather or of patent leather :**		
4202 11 10	– – – Executive-cases, brief-cases, school satchels and similar containers	2	Free
4202 11 90	– – – Other	2	Free
4202 12	**– – With outer surface of plastics or of textile materials :**		
	– – – In the form of plastic sheeting :		
4202 12 11	– – – – Executive-cases, brief-cases, school satchels and similar containers	4,8	Free
4202 12 19	– – – – Other	4,8	Free
4202 12 50	– – – Of moulded plastic material	3,3	Free
	– – – Of other materials, including vulcanised fibre :		
4202 12 91	– – – – Executive-cases, brief-cases, school satchels and similar containers	2	Free
4202 12 99	– – – – Other	2	Free
4202 19	**– – Other :**		
4202 19 10	– – – Of aluminium	2,8	Free
	– – – Of other materials :		
4202 19 91	– – – – Executive-cases, brief-cases, school satchels and similar containers	1,9	Free
4202 19 99	– – – – Other	1,9	Free
	– Handbags, whether or not with shoulder strap, including those without handle :		
4202 21 00	**– – With outer surface of leather, of composition leather or of patent leather**	2	Free
4202 22	**– – With outer surface of plastic sheeting or of textile materials :**		
4202 22 10	– – – Of plastic sheeting	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4202 22 90	– – – Of textile materials	2	Free
4202 29 00	– – **Other**	2	Free
	– **Articles of a kind normally carried in the pocket or in the handbag :**		
4202 31 00	– – **With outer surface of leather, of composition leather or of patent leather**	2	Free
4202 32	– – **With outer surface of plastic sheeting or of textile materials :**		
4202 32 10	– – – Of plastic sheeting	4,8	Free
4202 32 90	– – – Of textile materials	2	Free
4202 39 00	– – **Other**	2	Free
	– **Other :**		
4202 91	– – **With outer surface of leather, of composition leather or of patent leather :**		
4202 91 10	– – – Travelling-bags, toilet bags, rucksacks and sports bags	2	Free
4202 91 50	– – – Musical instrument cases	2	Free
4202 91 90	– – – Other	2	Free
4202 92	– – **With outer surface of plastic sheeting or of textile materials :**		
	– – – Of plastic sheeting :		
4202 92 11	– – – – Travelling-bags, toilet bags, rucksacks and sports bags	4,8	Free
4202 92 15	– – – – Musical instrument cases	4,8	Free
4202 92 19	– – – – Other	4,8	Free
	– – – Of textile materials :		
4202 92 91	– – – – Travelling-bags, toilet bags, rucksacks and sports bags	2	Free
4202 92 95	– – – – Musical instrument cases	2	Free
4202 92 99	– – – – Other	2	Free
4202 99	– – **Other :**		
4202 99 10	– – – Musical instrument cases	1,9	Free
4202 99 90	– – – Other	1,9	Free
4203	**Articles of apparel and clothing accessories, of leather or of composition leather :**		
4203 10 00	– **Articles of apparel**	2,8	Free
	– **Gloves, mittens and mitts :**		
4203 21 00	– – **Specially designed for use in sports**	4	Free
4203 29	– – **Other :**		
4203 29 10	– – – Protective for all trades	4	Free
	– – – Other :		
4203 29 91	– – – – Men's and boys'	4	Free
4203 29 99	– – – – Other	4	Free
4203 30 00	– **Belts and bandoliers**	2,8	Free
4203 40 00	– **Other clothing accessories**	2,8	Free
4204 00	**Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses :**		
4204 00 10	– Conveyor or transmission belts or belting	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4204 00 90	– Other	2,1	Free
4205 00 00	**Other articles of leather or of composition leather**	1,6	Free
4206	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons :**		
4206 10 00	**– Catgut**	1,7	Free
4206 90 00	**– Other**	1,7	Free

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4301	**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No 4101, 4102 or 4103 :**		
4301 10 00	**– Of mink, whole, with or without head, tail or paws**	Free	Free
4301 20 00	**– Of rabbit or hare, whole, with or without head, tail or paws**	Free	Free
4301 30 00	**– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws** .	Free	Free
4301 40 00	**– Of beaver, whole, with or without head, tail or paws**	Free	Free
4301 50 00	**– Of musk-rat, whole, with or without head, tail or paws**	Free	Free
4301 60 00	**– Of fox, whole, with or without head, tail or paws**	Free	Free
4301 70	**– Of seal, whole, with or without head, tail or paws :**		
4301 70 10	– – Of whitecoat pups of harp seals and of pups of hooded seals (blue-backs)	Free	Free
4301 70 90	– – Other	Free	Free
4301 80	**– Other furskins, whole, with or without head, tail or paws :**		
4301 80 10	– – Of sea-otters or of nutria	Free	Free
4301 80 30	– – Of marmots	Free	Free
4301 80 50	– – Of wild felines	Free	Free
4301 80 90	– – Other	Free	Free
4301 90 00	**– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use**	Free	Free
4302	**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No 4303 :**		
	– Whole skins, with or without head, tail or paws, not assembled :		
4302 11 00	**– – Of mink**	1,4	Free
4302 12 00	**– – Of rabbit or hare**	1,4	Free
4302 13 00	**– – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb**	1,4	Free
4302 19	**– – Other :**		
4302 19 10	– – – Of beaver	1,4	Free
4302 19 20	– – – Of musk-rat	1,4	Free
4302 19 30	– – – Of fox	1,4	Free
	– – – Of seal :		
4302 19 41	– – – – Of whitecoat pups of harp seals and of pups of hooded seals (blue-backs) . .	1,4	Free
4302 19 49	– – – – Other	1,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4302 19 50	– – – Of sea-otters or of nutria	1,4	Free
4302 19 60	– – – Of marmots	1,4	Free
4302 19 70	– – – Of wild felines	1,4	Free
4302 19 90	– – – Other	1,4	Free
4302 20 00	**– Heads, tails, paws and other pieces or cuttings, not assembled**	Free	Free
4302 30	**– Whole skins and pieces or cuttings thereof, assembled :**		
4302 30 10	– – 'Dropped' furskins	2,4	Free
	– – Other :		
4302 30 21	– – – Of mink	1,4	Free
4302 30 25	– – – Of rabbit or hare	1,4	Free
4302 30 31	– – – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	1,4	Free
4302 30 35	– – – Of beaver	1,4	Free
4302 30 41	– – – Of musk-rat	1,4	Free
4302 30 45	– – – Of fox	1,4	Free
	– – – Of seal :		
4302 30 51	– – – – Of whitecoat pups of harp seals and of pups of hooded seals (blue-backs)	1,4	Free
4302 30 55	– – – – Other	1,4	Free
4302 30 61	– – – Of sea-otters or of nutria	1,4	Free
4302 30 65	– – – Of marmots	1,4	Free
4302 30 71	– – – Of wild felines	1,4	Free
4302 30 75	– – – Other	1,4	Free
4303	**Articles of apparel, clothing accessories and other articles of furskin :**		
4303 10	**– Articles of apparel and clothing accessories :**		
4303 10 10	– – Of furskins of whitecoat pups of harp seals and of pups of hooded seals (blue-backs)	2,4	Free
4303 10 90	– – Other	2,4	Free
4303 90 00	**– Other**	1,9	Free
4304 00 00	**Artificial fur and articles thereof**	2,3	Free

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4401	**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :**		
4401 10 00	**– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms**	Free	Free
	– Wood in chips or particles :		
4401 21 00	**– – Coniferous**	Free	Free
4401 22 00	**– – Non-coniferous**	Free	Free
4401 30	**– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :**		
4401 30 10	– – Sawdust	Free	Free
4401 30 90	– – Other	Free	Free
4402 00 00	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated** . .	Free	Free
4403	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared :**		
4403 10	**– Treated with paint, stains, creosote or other preservatives :**		
4403 10 10	– – Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6 m nor more than 18 m in length and with a circumference at the butt end of more than 45 cm but not more than 90 cm	1	Free
	– – Other :		
4403 10 91	– – – Coniferous wood	Free	Free
4403 10 99	– – – Other	Free	Free
4403 20 00	**– Other, coniferous**	Free	Free
	– Other, of the following tropical woods :		
4403 31 00	**– – Dark Red Meranti, Light Red Meranti and Meranti Bakau**	Free	Free
4403 32 00	**– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan**	Free	Free
4403 33 00	**– – Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas**	Free	Free
4403 34	**– – Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko :**		
4403 34 10	– – – Okoumé	Free	Free
4403 34 30	– – – Obeche	Free	Free
4403 34 50	– – – Sipo	Free	Free
4403 34 70	– – – Makoré	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4403 34 90	– – – Other	Free	Free
4403 35	– – **Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé :**		
4403 35 10	– – – Limba	Free	Free
4403 35 90	– – – Other	Free	Free
	– **Other :**		
4403 91 00	– – **Of oak (Quercus spp.)**	Free	Free
4403 92 00	– – **Of beech (Fagus spp.)**	Free	Free
4403 99	– – **Other :**		
4403 99 10	– – – Of poplar	Free	Free
4403 99 90	– – – Other	Free	Free
4404	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like :**		
4404 10 00	– **Coniferous**	1	Free
4404 20 00	– **Non-coniferous**	1	Free
4405 00 00	**Wood wool; wood flour**	1,5	Free
4406	**Railway or tramway sleepers (cross-ties) of wood :**		
4406 10 00	– **Not impregnated**	1	Free
4406 90 00	– **Other**	1,5	Free
4407	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm :**		
4407 10	– **Coniferous :**		
4407 10 10	– – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – Other :		
4407 10 30	– – – Planed	1,6	Free
4407 10 50	– – – Sanded	1,9	Free
	– – – Other :		
4407 10 71	– – – – Small boards for the manufacture of pencils (1)	Free	Free
4407 10 79	– – – – Wood of a length of 125 cm or less and of a thickness of less than 12,5 mm	1,5	Free
	– – – – Other :		
4407 10 91	– – – – – Spruce of the kind 'Picea abies Karst.' or silver fir (Abies alba Mill.)	Free	Free
4407 10 93	– – – – – Pine of the kind of 'Pinus sylvestris L.'	Free	Free
4407 10 99	– – – – – Other	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Of the following tropical woods :		
4407 21	– – **Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas :**		
4407 21 10	– – – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – – Other :		
	– – – – Planed :		
4407 21 31	– – – – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	1,6	Free
4407 21 39	– – – – – Other	1,6	Free
4407 21 50	– – – – Sanded	1,9	Free
4407 21 90	– – – – Other	Free	Free
4407 22	– – **Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé :**		
4407 22 10	– – – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – – Other :		
	– – – – Planed :		
4407 22 31	– – – – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	1,6	Free
4407 22 39	– – – – – Other	1,6	Free
4407 22 50	– – – – Sanded	1,9	Free
4407 22 90	– – – – Other	Free	Free
4407 23	– – **Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa :**		
4407 23 10	– – – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – – Other :		
4407 23 30	– – – – Planed	1,6	Free
4407 23 50	– – – – Sanded	1,9	Free
4407 23 90	– – – – Other	Free	Free
	– Other :		
4407 91	– – **Of oak (Quercus spp.) :**		
4407 91 10	– – – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – – Other :		
	– – – – Planed :		
4407 91 31	– – – – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	1,6	Free
4407 91 39	– – – – – Other	1,6	Free
4407 91 50	– – – – Sanded	1,9	Free
4407 91 90	– – – – Other	Free	Free
4407 92	– – **Of beech (Fagus spp.) :**		
4407 92 10	– – – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – – Other :		
4407 92 30	– – – – Planed	1,6	Free
4407 92 50	– – – – Sanded	1,9	Free
4407 92 90	– – – – Other	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4407 99	**– – Other :**		
4407 99 10	– – – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – – Other :		
4407 99 30	– – – – Planed	1,6	Free
4407 99 50	– – – – Sanded	1,9	Free
	– – – – Other :		
4407 99 91	– – – – – Of poplar	Free	Free
4407 99 93	– – – – – Of walnut	Free	Free
4407 99 99	– – – – – Other	Free	Free
4408	**Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm :**		
4408 10	**– Coniferous :**		
4408 10 10	– – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – Other :		
4408 10 30	– – – Planed	1,6	Free
4408 10 50	– – – Sanded	1,9	Free
	– – – Other :		
4408 10 91	– – – – Small boards for the manufacture of pencils (1)	Free	Free
	– – – – Other :		
4408 10 93	– – – – – Of a thickness not exceeding 1 mm	2,4	Free
4408 10 99	– – – – – Of a thickness exceeding 1 mm	Free	Free
4408 20	**– Of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil and Bois de Rose femelle :**		
4408 20 10	– – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – Other :		
4408 20 30	– – – Planed	1,6	Free
4408 20 50	– – – Sanded	1,9	Free
	– – – Other :		
4408 20 91	– – – – Of a thickness not exceeding 1 mm	2,4	Free
4408 20 99	– – – – Of a thickness exceeding 1 mm	Free	Free
4408 90	**– Other :**		
4408 90 10	– – Finger-jointed, whether or not planed or sanded	1,9	Free
	– – Other :		
4408 90 30	– – – Planed	1,6	Free
4408 90 50	– – – Sanded	1,9	Free
	– – – Other :		
4408 90 91	– – – – Small boards for the manufacture of pencils (1)	Free	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – Other :		
4408 90 93	– – – – – Of a thickness not exceeding 1 mm	2,4	Free
4408 90 99	– – – – – Of a thickness exceeding 1 mm	Free	Free
4409	**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed :**		
4409 10	**– Coniferous :**		
4409 10 10	– – Beadings and mouldings including moulded skirting and other moulded boards	1,2	Free
4409 10 90	– – Other	1,6	Free
4409 20	**– Non-coniferous :**		
4409 20 10	– – Beadings and mouldings including moulded skirting and other moulded boards	1,2	Free
	– – Other :		
4409 20 91	– – – Blocks, strips and friezes for parquet or wood block flooring, not assembled	1,6	Free
4409 20 99	– – – Other	1,6	Free
4410	**Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances :**		
4410 10	**– Of wood :**		
4410 10 10	– – Unworked or not further worked than sanded	4	Free
4410 10 30	– – Surfaced with high pressure decorative laminates	4	Free
4410 10 50	– – Surfaced with melamine resin impregnated paper	4	Free
4410 10 90	– – Other	4	Free
4410 90	**– Of other ligneous materials :**		
4410 90 10	– – Flaxboard	4	Free
4410 90 90	– – Other	4	Free
4411	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances :**		
	– Fibreboard of a density exceeding 0,8 g/cm³ :		
4411 11 00	**– – Not mechanically worked or surface covered**	4	Free
4411 19 00	**– – Other**	4	Free
	– Fibreboard of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³ :		
4411 21 00	**– – Not mechanically worked or surface covered**	4	Free
4411 29 00	**– – Other**	4	Free
	– Fibreboard of a density exceeding 0,35 g/cm³ but not exceeding 0,5 g/cm³ :		
4411 31 00	**– – Not mechanically worked or surface covered**	4	Free
4411 39 00	**– – Other**	4	Free
	– Other :		
4411 91 00	**– – Not mechanically worked or surface covered**	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4411 99 00	– – **Other**	4	Free
4412	**Plywood, veneered panels and similar laminated wood :**		
	– Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :		
4412 11 00	– – **With at least one outer ply of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brésil or Bois de Rose femelle**	4	Free
4412 12 00	– – **Other, with at least one outer ply of non-coniferous wood**	4	Free
4412 19 00	– – **Other**	4	Free
	– Other, with at least one outer ply of non-coniferous wood :		
4412 21 00	– – **Containing at least one layer of particle board**	4	Free
4412 29	– – **Other :**		
4412 29 10	– – – Blockboard, laminboard and battenboard and similar laminated wood products .	4	Free
4412 29 90	– – – Other	4	Free
	– Other :		
4412 91 00	– – **Containing at least one layer of particle board**	4	Free
4412 99	– – **Other :**		
4412 99 10	– – – Blockboard, laminboard and battenboard and similar laminated wood products .	4	Free
4412 99 90	– – – Other	4	Free
4413 00 00	**Densified wood, in blocks, plates, strips or profile shapes**	1,2	Free
4414 00 00	**Wooden frames for paintings, photographs, mirrors or similar objects**	2	Free
4415	**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood :**		
4415 10	**– Cases, boxes, crates, drums and similar packings; cable-drums :**		
4415 10 10	– – Cases, boxes, crates, drums and similar packings	2,7	Free
4415 10 90	– – Cable-drums	1,9	Free
4415 20	**– Pallets, box pallets and other load boards :**		
4415 20 10	– – Flat pallets	1,9	Free
4415 20 90	– – Other	2,7	Free
4416 00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves :**		
4416 00 10	– Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	1,1	Free
4416 00 90	– Other	1,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4417 00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood :**		
4417 00 10	– Handles for articles of cutlery, forks and spoons; brush bodies	1,8	Free
4417 00 90	– Other	2,4	Free
4418	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes :**		
4418 10 00	– **Windows, French-windows and their frames**	2,4	Free
4418 20 00	– **Doors and their frames and thresholds**	2,4	Free
4418 30	– **Parquet panels :**		
4418 30 10	– – For mosaic floors	2,4	Free
4418 30 90	– – Other	2,4	Free
4418 40 00	– **Shuttering for concrete constructional work**	1,6	Free
4418 50 00	– **Shingles and shakes**	1,9	Free
4418 90 00	– **Other**	1,5	Free
4419 00 00	**Tableware and kitchenware, of wood**	1,2	Free
4420	**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 :**		
4420 10 00	– **Statuettes and other ornaments, of wood**	2,4	Free
4420 90	– **Other :**		
4420 90 10	– – Wood marquetry and inlaid wood	4	Free
4420 90 90	– – Other	2	Free
4421	**Other articles of wood :**		
4421 10 00	– **Clothes hangers**	1,9	Free
4421 90	– **Other :**		
4421 90 10	– – Spools, cops, bobbins, sewing thread reels and the like, of turned wood	1	Free
4421 90 30	– – Blind rollers, whether or not fitted with springs	1,8	Free
4421 90 50	– – Match splints; wooden pegs or pins for footwear	1,7	Free
	– – Other :		
4421 90 91	– – – Of fibreboard	3	Free
4421 90 99	– – – Other	1,2	Free

CHAPTER 45

CORK AND ARTICLES OF CORK

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4501	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork :**		
4501 10 00	**– Natural cork, raw or simply prepared**	2,5	2,5
4501 90 00	**– Other**	2,5	2,5
4502 00 00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)**	5,3	Free
4503	**Articles of natural cork :**		
4503 10 00	**– Corks and stoppers**	Free	Free
4503 90 00	**– Other**	Free	Free
4504	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork :**		
4504 10 00	**– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs**	Free	Free
4504 90	**– Other :**		
4504 90 10	– – Gaskets, washers and other seals, for use in civil aircraft (1)	Free	Free
4504 90 90	– – Other	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4601	**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens) :**		
4601 10	**– Plaits and similar products of plaiting materials, whether or not assembled into strips :**		
4601 10 10	– – Of unspun vegetable materials	Free	Free
4601 10 90	– – Other	1,8	Free
4601 20	**– Mats, matting and screens of vegetable materials :**		
4601 20 10	– – Of plaits or similar products of subheading 4601,10	2,4	Free
4601 20 90	– – Other	1,5	Free
4601 9	**– Other :**		
4601 91	**– – Of vegetable materials :**		
4601 91 10	– – – Of plaits or similar products of subheading 4601,10	2,4	Free
4601 91 90	– – – Other	1,5	Free
4601 99	**– – Other :**		
4601 99 10	– – – Of plaits or similar products of subheading 4601,10	2,4	Free
4601 99 90	– – – Other	1,5	Free
4602	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No 4601; articles of loofah :**		
4602 10	**– Of vegetable materials :**		
4602 10 10	– – Straw envelopes for bottles	1,5	Free
	– – Other :		
4602 10 91	– – – Basketwork, wickerwork and other articles, made directly to shape from plaiting materials	2,4	Free
4602 10 99	– – – Other	2,4	Free
4602 90	**– Other :**		
4602 90 10	– – Basketwork, wickerwork and other articles, made directly to shape from plaiting materials	2,4	Free
4602 90 90	– – Other	2,4	Free

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4701 00	**Mechanical wood pulp :**		
4701 00 10	– Thermo-mechanical wood pulp	Free	Free
4701 00 90	– Other	Free	Free
4702 00 00	**Chemical wood pulp, dissolving grades**	Free	Free
4703	**Chemical wood pulp, soda or sulphate, other than dissolving grades :**		
	– Unbleached :		
4703 11 00	– – **Coniferous**	Free	Free
4703 19 00	– – **Non-coniferous**	Free	Free
	– Semi-bleached or bleached :		
4703 21 00	– – **Coniferous**	Free	Free
4703 29 00	– – **Non-coniferous**	Free	Free
4704	**Chemical wood pulp, sulphite, other than dissolving grades :**		
	– Unbleached :		
4704 11 00	– – **Coniferous**	Free	Free
4704 19 00	– – **Non-coniferous**	Free	Free
	– Semi-bleached or bleached :		
4704 21 00	– – **Coniferous**	Free	Free
4704 29 00	– – **Non-coniferous**	Free	Free
4705 00 00	**Semi-chemical wood pulp**	Free	Free
4706	**Pulps of other fibrous cellulosic material :**		
4706 10 00	– **Cotton linters pulp**	Free	Free
	– Other :		
4706 91 00	– – **Mechanical**	Free	Free
4706 92	– – **Chemical :**		
4706 92 10	– – – Unbleached	Free	Free
4706 92 90	– – – Semi-bleached or bleached	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4706 93 00	– – **Semi-chemical**	Free	Free
4707	**Waste and scrap of paper or paperboard :**		
4707 10 00	– **Of unbleached kraft paper or paperboard or of corrugated paper or paperboard**	Free	Free
4707 20 00	– **Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass**	Free	Free
4707 30	– **Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) :**		
4707 30 10	– – Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	Free	Free
4707 30 90	– – Other	Free	Free
4707 90	– **Other, including unsorted waste and scrap :**		
4707 90 10	– – Unsorted	Free	Free
4707 90 90	– – Sorted	Free	Free

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4801 00	**Newsprint, in rolls or sheets :**		
4801 00 10	– Mentioned in the additional note 1 to this chapter (1)	1,9	Free
4801 00 90	– Other	3,6	Free
4802	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard :**		
4802 10 00	– **Hand-made paper and paperboard**	2	Free
4802 20	– **Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :**		
4802 20 10	– – Paper and paperboard of a kind used as a base for photo-sensitive paper or paperboard	3,6	Free
4802 20 90	– – Paper and paperboard of a kind used as a base for heat-sensitive or electro-sensitive paper or paperboard	3,6	Free
4802 30 00	– **Carbonising base paper**	3,6	Free
4802 40	– **Wallpaper base :**		
4802 40 10	– – Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	3,6	Free
4802 40 90	– – Other	3,6	Free
	– **Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :**		
4802 51	– – **Weighing less than 40 g/m² :**		
4802 51 10	– – – Paper weighing not more than 15 g/m² for use in stencil making (1)	1,5	Free
4802 51 90	– – – Other	3,6	Free
4802 52 00	– – **Weighing 40 g/m² or more but not more than 150 g/m²**	3,6	Free
4802 53	– – **Weighing more than 150 g/m² :**		
	– – – For punch card stock :		
4802 53 11	– – – – Kraft paper and paperboard	3,6	Free
4802 53 19	– – – – Other	3,6	Free
4802 53 90	– – – Other	3,6	Free
4802 60	– **Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process :**		
4802 60 10	– – Weighing less than 72 g/m² and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	3,6	Free
4802 60 90	– – Other	3,6	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4803 00	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state :**		
4803 00 10	– Cellulose wadding	3,6	Free
	– Creped paper and webs of cellulose fibres (tissues), weighing, per ply :		
4803 00 31	– – Not more than 25 g/m²	3,6	Free
4803 00 39	– – More than 25 g/m²	3,6	Free
4803 00 90	– Other	3,6	Free
4804	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No 4802 or 4803 :**		
	– **Kraftliner :**		
4804 11	– – **Unbleached :**		
	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process :		
4804 11 11	– – – – Weighing less than 150 g/m²	2,4	Free
4804 11 15	– – – – Weighing 150 g/m² or more but less than 175 g/m²	2,4	Free
4804 11 19	– – – – Weighing 175 g/m² or more	2,4	Free
4804 11 90	– – – Other	3,6	Free
4804 19	– – **Other :**		
	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process :		
	– – – – Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m² :		
4804 19 11	– – – – – Less than 150 g	2,4	Free
4804 19 15	– – – – – 150 g or more but less than 175 g	2,4	Free
4804 19 19	– – – – – 175 g or more	2,4	Free
	– – – – Other, weighing per m² :		
4804 19 31	– – – – – Less than 150 g	2,4	Free
4804 19 35	– – – – – 150 g or more but less than 175 g	2,4	Free
4804 19 39	– – – – – 175 g or more	2,4	Free
4804 19 90	– – – Other	3,6	Free
	– **Sack kraft paper :**		
4804 21	– – **Unbleached :**		
4804 21 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	3,2	Free
4804 21 90	– – – Other	3,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4804 29	– – **Other :**		
4804 29 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	3,2	Free
4804 29 90	– – – Other	3,6	Free
	– **Other kraft paper and paperboard weighing 150 g/m² or less :**		
4804 31	– – **Unbleached :**		
4804 31 10	– – – For the manufacture of paper yarn of heading No 5308 or of paper yarn reinforced with metal of heading No 5607 (1)	1	Free
	– – – Other :		
	– – – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process :		
4804 31 51	– – – – – Kraft electro-technical insulating paper	2,4	Free
4804 31 59	– – – – – Other	2,4	Free
4804 31 90	– – – – Other	3,6	Free
4804 39	– – **Other :**		
4804 39 10	– – – For the manufacture of paper yarn of heading No 5308 or of paper yarn reinforced with metal of heading No 5607 (1)	1	Free
	– – – Other :		
	– – – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process :		
4804 39 51	– – – – – Bleached uniformly throughout the mass	2,4	Free
4804 39 59	– – – – – Other	2,4	Free
4804 39 90	– – – – Other	3,6	Free
	– **Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :**		
4804 41	– – **Unbleached :**		
4804 41 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2,4	Free
	– – – Other :		
4804 41 91	– – – – Saturating kraft	3,6	Free
4804 41 99	– – – – Other	3,6	Free
4804 42	– – **Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process :**		
4804 42 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2,4	Free
4804 42 90	– – – Other	3,6	Free
4804 49	– – **Other :**		
4804 49 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2,4	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4804 49 90	– – – Other	3,6	Free
	– Other kraft paper and paperboard weighing 225 g/m² or more :		
4804 51	**– – Unbleached :**		
4804 51 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2,4	Free
4804 51 90	– – – Other	3,6	Free
4804 52	**– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process :**		
4804 52 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2,4	Free
4804 52 90	– – – Other	3,6	Free
4804 59	**– – Other :**		
4804 59 10	– – – Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2,4	Free
4804 59 90	– – – Other	3,6	Free
4805	**Other uncoated paper and paperboard, in rolls or sheets :**		
4805 10 00	**– Semi-chemical fluting paper (corrugating medium)**	3,6	Free
	– Multi-ply paper and paperboard :		
4805 21 00	**– – Each layer bleached**	3,6	Free
4805 22	**– – With only one outer layer bleached :**		
4805 22 10	– – – Testliner	3,6	Free
4805 22 90	– – – Other	3,6	Free
4805 23 00	**– – Having three or more layers, of which only the two outer layers are bleached**	3,6	Free
4805 29	**– – Other :**		
4805 29 10	– – – Testliner	3,6	Free
4805 29 90	– – – Other	3,6	Free
4805 30	**– Sulphite wrapping paper :**		
4805 30 10	– – Weighing less than 30 g/m²	3,6	Free
4805 30 90	– – Weighing 30 g/m² or more	3,6	Free
4805 40 00	**– Filter paper and paperboard**	3,6	Free
4805 50 00	**– Felt paper and paperboard**	3,6	Free
4805 60	**– Other paper and paperboard, weighing 150 g/m² or less :**		
4805 60 10	– – Strawpaper and strawboard	3,6	Free
4805 60 30	– – Paper and paperboard for corrugated paper and paperboard	3,6	Free
4805 60 90	– – Other	3,6	Free
4805 70	**– Other paper and paperboard, weighing more than 150 g/m² but less than 225 g/m² :**		
	– – Paper and paperboard for corrugated paper and paperboard :		
4805 70 11	– – – Testliner	3,6	Free
4805 70 19	– – – Other	3,6	Free
4805 70 90	– – Other	3,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4805 80	**– Other paper and paperboard, weighing 225 g/m² or more :**		
	– – Made from wastepaper :		
4805 80 11	– – – Testliner	3,6	Free
4805 80 19	– – – Other	3,6	Free
4805 80 90	– – Other	3,6	Free
4806	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets :**		
4806 10 00	**– Vegetable parchment**	4	Free
4806 20 00	**– Greaseproof papers**	4	Free
4806 30 00	**– Tracing papers**	4	Free
4806 40	**– Glassine and other glazed transparent or translucent papers :**		
4806 40 10	– – Glassine papers	4	Free
4806 40 90	– – Other	4	Free
4807	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :**		
4807 10 00	**– Paper and paperboard, laminated internally with bitumen, tar or asphalt**	4	Free
	– Other :		
4807 91 00	**– – Straw paper and paperboard, whether or not covered with paper other than straw paper**	4	Free
4807 99	**– – Other :**		
	– – – Made from wastepaper, whether or not covered with paper :		
4807 99 11	– – – – Composed of two or more layers of different nature	4	Free
4807 99 19	– – – – Other	4	Free
4807 99 90	– – – Other	4	Free
4808	**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No 4803 or 4818 :**		
4808 10	**– Corrugated paper and paperboard, whether or not perforated :**		
4808 10 10	– – On which paper or paperboard has been glued on one side	4,4	Free
4808 10 90	– – Other	4,4	Free
4808 20 00	**– Sack kraft paper, creped or crinkled, whether or not embossed or perforated**	4	Free
4808 30 00	**– Other kraft paper, creped or crinkled, whether or not embossed or perforated**	4	Free
4808 90 00	**– Other**	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4809	**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state :**		
4809 10 00	**– Carbon or similar copying papers**	3,6	Free
4809 20 00	**– Self-copy paper**	3,6	Free
4809 90 00	**– Other**	3,6	Free
4810	**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets :**		
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :		
4810 11	**– – Weighing not more than 150 g/m² :**		
4810 11 10	– – – Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	3,6	Free
4810 11 90	– – – Other	3,6	Free
4810 12 00	**– – Weighing more than 150 g/m²**	3,6	Free
	– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process :		
4810 21 00	**– – Light-weight coated paper**	3,6	Free
4810 29	**– – Other :**		
4810 29 10	– – – In rolls	3,6	Free
4810 29 90	– – – In sheets	3,6	Free
	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :		
4810 31 00	**– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less**	3,6	Free
4810 32	**– – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m² :**		
4810 32 10	– – – Coated with kaolin	3,2	Free
4810 32 90	– – – Other	3,6	Free
4810 39 00	**– – Other**	3,6	Free
	– Other paper and paperboard :		
4810 91	**– – Multi-ply :**		
4810 91 10	– – – Each layer bleached	3,6	Free
4810 91 30	– – – With only one outer layer bleached	3,6	Free
4810 91 90	– – – Other	3,6	Free
4810 99	**– – Other :**		
4810 99 10	– – – Bleached paper and paperboard, coated with kaolin	3,2	Free
4810 99 30	– – – Coated with mica powder	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4810 99 90	– – – Other	2,8	Free
4811	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No 4803, 4809, 4810 or 4818 :**		
4811 10 00	– **Tarred, bituminized or asphalted paper and paperboard**	3,6	Free
	– **Gummed or adhesive paper and paperboard :**		
4811 21 00	– – **Self-adhesive**	3,6	Free
4811 29 00	– – **Other**	3,6	Free
	– **Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :**		
4811 31 00	– – **Bleached, weighing more than 150 g/m²**	3,2	Free
4811 39 00	– – **Other**	3,6	Free
4811 40 00	– **Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol**	3,6	Free
4811 90	– **Other paper, paperboard, cellulose wadding and webs of soft cellulose :**		
4811 90 10	– – Continuous forms	3,6	Free
4811 90 90	– – Other	3,6	Free
4812 00 00	**Filter blocks, slabs and plates, of paper pulp**	4	Free
4813	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes :**		
4813 10 00	– **In the form of booklets or tubes**	2	Free
4813 20 00	– **In rolls of a width not exceeding 5 cm**	2	Free
4813 90	– **Other :**		
4813 90 10	– – Not impregnated, in rolls of a width exceeding 15 cm, or in rectangular (including square) sheets with one side exceeding 36 cm	1,9	Free
4813 90 90	– – Other	3,6	Free
4814	**Wallpaper and similar wall coverings; window transparencies of paper :**		
4814 10 00	– **'Ingrain' paper**	2,8	Free
4814 20 00	– **Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics**	2,8	Free
4814 30 00	– **Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven**	1,6	Free
4814 90	– **Other :**		
4814 90 10	– – Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	2,3	Free
4814 90 90	– – Other	2,3	Free
4815 00 00	**Floor coverings on a base of paper or of paperboard, whether or not cut to size**	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4816	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes :**		
4816 10 00	**– Carbon or similar copying papers**	3,6	Free
4816 20 00	**– Self-copy paper**	3,6	Free
4816 30 00	**– Duplicator stencils**	3,6	Free
4816 90 00	**– Other**	3,6	Free
4817	**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery :**		
4817 10 00	**– Envelopes**	4,8	Free
4817 20 00	**– Letter cards, plain postcards and correspondence cards**	4,8	Free
4817 30 00	**– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery**	4,8	Free
4818	**Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres :**		
4818 10	**– Toilet paper :**		
4818 10 10	– – Weighing, per ply, 25 g/m² or less	3,6	Free
4818 10 90	– – Weighing, per ply, more than 25 g/m²	3,6	Free
4818 20	**– Handkerchiefs, cleansing or facial tissues and towels :**		
4818 20 10	– – Handkerchiefs and cleansing or facial tissues	4,4	Free
	– – Hand towels :		
4818 20 91	– – – In rolls	4,4	Free
4818 20 99	– – – Other	4,4	Free
4818 30 00	**– Tablecloths and serviettes**	4,4	Free
4818 40	**– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles :**		
	– – Sanitary towels, tampons and similar articles :		
4818 40 11	– – – Sanitary towels	4	Free
4818 40 13	– – – Tampons	4	Free
4818 40 19	– – – Other	4	Free
	– – Napkins and napkin liners for babies and similar sanitary articles :		
4818 40 91	– – – Not put up for retail sale	4	Free
4818 40 99	– – – Other	2,8	Free
4818 50 00	**– Articles of apparel and clothing accessories**	4,4	Free
4818 90	**– Other :**		
4818 90 10	– – Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	4	Free
4818 90 90	– – Other	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4819	**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like :**		
4819 10 00	**– Cartons, boxes and cases, of corrugated paper or paperboard**	4,8	Free
4819 20	**– Folding cartons, boxes and cases, of non-corrugated paper or paperboard :**		
4819 20 10	– – With a weight of the paper or the paperboard of less than 600 g/m²	4,8	Free
4819 20 90	– – With a weight of the paper or the paperboard of 600 g/m² or more	4,8	Free
4819 30 00	**– Sacks and bags, having a base of a width of 40 cm or more**	4,4	Free
4819 40 00	**– Other sacks and bags, including cones**	4,4	Free
4819 50 00	**– Other packing containers, including record sleeves**	4,4	Free
4819 60 00	**– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like**	4,4	Free
4820	**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise-books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard :**		
4820 10	**– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles :**		
4820 10 10	– – Registers, account books, order books and receipt books	4,8	Free
4820 10 30	– – Note books, letter pads and memorandum pads	4,8	Free
4820 10 50	– – Diaries	4,8	Free
4820 10 90	– – Other	4,8	Free
4820 20 00	**– Exercise books**	4,8	Free
4820 30 00	**– Binders, folders and file covers**	4,8	Free
4820 40	**– Manifold business forms and interleaved carbon sets :**		
4820 40 10	– – Continuous forms	4,8	Free
4820 40 90	– – Other	4,8	Free
4820 50 00	**– Albums for samples or for collections**	4,8	Free
4820 90 00	**– Other**	4,8	Free
4821	**Paper or paperboard labels of all kinds, whether or not printed :**		
4821 10	**– Printed :**		
4821 10 10	– – Self-adhesive	4	Free
4821 10 90	– – Other	4	Free
4821 90	**– Other :**		
4821 90 10	– – Self-adhesive	4	Free
4821 90 90	– – Other	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4822	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) :**		
4822 10 00	**– Of a kind used for winding textile yarn**	4,4	Free
4822 90 00	**– Other**	4,4	Free
4823	**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres :**		
	– Gummed or adhesive paper, in strips or rolls :		
4823 11	– – **Self-adhesive :**		
4823 11 10	– – – Strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	1,8	Free
4823 11 90	– – – Other	3,6	Free
4823 19 00	– – **Other**	3,6	Free
4823 20 00	**– Filter paper and paperboard**	3,6	Free
4823 30 00	**– Cards, not punched, for punch card machines, whether or not in strips**	4,4	Free
4823 40 00	**– Rolls, sheets and dials, printed for self-recording apparatus**	4,4	Free
	– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :		
4823 51	– – **Printed, embossed or perforated :**		
4823 51 10	– – – Continuous forms	3,6	Free
4823 51 90	– – – Other	3,6	Free
4823 59	– – **Other :**		
4823 59 10	– – – In strips or rolls for office machines and the like	3,6	Free
4823 59 90	– – – Other	3,6	Free
4823 60	**– Trays, dishes, plates, cups and the like, of paper or paperboard :**		
4823 60 10	– – Trays, dishes and plates	4,4	Free
4823 60 90	– – Other	4,4	Free
4823 70	**– Moulded or pressed articles of paper pulp :**		
4823 70 10	– – Moulded trays and boxes for packing eggs	4,4	Free
4823 70 90	– – Other	4,4	Free
4823 90	**– Other :**		
4823 90 10	– – Gaskets, washers and other seals, for use in civil aircraft (1)	Free	Free
	– – Other :		
4823 90 20	– – – Perforated paper and paperboard for Jacquard and similar machines	1,8	Free
4823 90 30	– – – Fans and hand screens; frames therefor and parts of such frames	2,2	Free
	– – – Other :		
	– – – – Cut to size or shape :		
4823 90 51	– – – – – Condenser paper	3,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – – Other :		
4823 90 71	– – – – – – Gummed or adhesive paper	3,6	Free
4823 90 79	– – – – – – Other	3,6	Free
4823 90 90	– – – – Other	4,4	Free

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4901	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets :**		
4901 10 00	**– In single sheets, whether or not folded**	Free	Free
	– Other :		
4901 91 00	**– – Dictionaries and encyclopaedias, and serial instalments thereof**	Free	Free
4901 99 00	**– – Other**	Free	Free
4902	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material :**		
4902 10 00	**– Appearing at least four times a week**	Free	Free
4902 90 00	**– Other**	Free	Free
4903 00 00	**Children's picture, drawing or colouring books**	2,8	Free
4904 00 00	**Music, printed or in manuscript, whether or not bound or illustrated**	Free	Free
4905	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed :**		
4905 10 00	**– Globes**	1,8	Free
	– Other :		
4905 91 00	**– – In book form**	Free	Free
4905 99 00	**– – Other**	Free	Free
4906 00 00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing**	Free	Free
4907 00	**Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title :**		
4907 00 10	– Postage, revenue and similar stamps	1	Free
4907 00 30	– Banknotes	Free	Free
	– Other :		
4907 00 91	– – Signed and numbered	Free	Free
4907 00 99	– – Other	2	Free
4908	**Transfers (decalcomanias) :**		
4908 10 00	**– Transfers (decalcomanias), vitrifiable**	2,1	Free
4908 90 00	**– Other**	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
4909 00 00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings**	2,6	Free
4910 00 00	**Calendars of any kind, printed, including calendar blocks**	2,3	Free
4911	**Other printed matter, including printed pictures and photographs :**		
4911 10	**– Trade advertising material, commercial catalogues and the like :**		
4911 10 10	– – Paper and paperboard of heading No 3704, developed for graphic reproduction . .	2,3	Free
4911 10 90	– – Other	2,3	Free
	– Other :		
4911 91	**– – Pictures, designs and photographs :**		
4911 91 10	– – – Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages (1)	Free	Free
4911 91 50	– – – Paper and paperboard of heading No 3704, developed for graphic reproduction .	2,3	Free
	– – – Other :		
4911 91 91	– – – – Pictures and designs	2,3	Free
4911 91 99	– – – – Photographs	2,3	Free
4911 99	**– – Other :**		
4911 99 10	– – – Paper and paperboard of heading No 3704, developed for graphic reproduction .	2,3	Free
4911 99 90	– – – Other	2,3	Free

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

SECTION XI

TEXTILES AND TEXTILE ARTICLES

CHAPTER 50

SILK

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5001 00 00	**Silk-worm cocoons suitable for reeling**	0,4	Free
5002 00 00	**Raw silk (not thrown)**	1,5	Free
5003	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) :**		
5003 10 00	**– Not carded or combed**	Free	Free
5003 90 00	**– Other**	Free	Free
5004 00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale :**		
5004 00 10	– Unbleached, scoured or bleached	1,9	Free
5004 00 90	– Other	1,9	Free
5005 00	**Yarn spun from silk waste, not put up for retail sale :**		
5005 00 10	– Unbleached, scoured or bleached	0,8	Free
5005 00 90	– Other	0,8	Free
5006 00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut :**		
5006 00 10	– Silk yarn	2,4	Free
5006 00 90	– Yarn spun from noil or other silk waste; silk worm gut	1,1	Free
5007	**Woven fabrics of silk or of silk waste :**		
5007 10 00	**– Fabrics of noil silk**	1,2	Free
5007 20	**– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk :**		
5007 20 10	– – Crêpes	2,7	Free
	– – Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, wholly of silk (not mixed with noil or other silk waste or with other textile materials) :		
5007 20 21	– – – Plain-woven, unbleached or not further processed than scoured	2,1	Free
	– – – Other :		
5007 20 31	– – – – Plain-woven	3	Free
5007 20 39	– – – – Other	3	Free
	– – Other :		
5007 20 41	– – – Diaphanous fabrics (open weave)	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
5007 20 51	– – – – Unbleached, scoured or bleached	2,8	Free
5007 20 59	– – – – Dyed	2,8	Free
	– – – – Of yarns of different colours :		
5007 20 61	– – – – – Of a width exceeding 57 cm but not exceeding 75 cm	2,8	Free
5007 20 69	– – – – – Other	2,8	Free
5007 20 71	– – – – Printed	2,8	Free
5007 90	**– Other fabrics :**		
5007 90 10	– – Unbleached, scoured or bleached	2,7	Free
5007 90 30	– – Dyed	2,7	Free
5007 90 50	– – Of yarns of different colours	2,7	Free
5007 90 90	– – Printed	2,7	Free

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5101	**Wool, not carded or combed :**		
	– Greasy, including fleece-washed wool :		
5101 11 00	**– – Shorn wool**	Free	Free
5101 19 00	**– – Other**	Free	Free
	– Degreased, not carbonised :		
5101 21 00	**– – Shorn wool**	Free	Free
5101 29 00	**– – Other**	Free	Free
5101 30 00	**– Carbonised**	Free	Free
5102	**Fine or coarse animal hair, not carded or combed :**		
5102 10	**– Fine animal hair :**		
5102 10 10	– – Of Angora rabbit	Free	Free
5102 10 30	– – Of alpaca, llama or vicuna	Free	Free
5102 10 50	– – Of camel or yak, or of Angora, Tibetan, Kashmir or similar goats	Free	Free
5102 10 90	– – Of rabbit (other than Angora rabbit), hare, beaver, nutria or musk-rat	Free	Free
5102 20 00	**– Coarse animal hair**	Free	Free
5103	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock :**		
5103 10	**– Noils of wool or of fine animal hair :**		
5103 10 10	– – Not carbonised	Free	Free
5103 10 90	– – Carbonised	Free	Free
5103 20	**– Other waste of wool or of fine animal hair :**		
5103 20 10	– – Yarn waste	Free	Free
	– – Other :		
5103 20 91	– – – Not carbonised	Free	Free
5103 20 99	– – – Carbonised	Free	Free
5103 30 00	**– Waste of coarse animal hair**	Free	Free
5104 00 00	**Garnetted stock of wool or of fine or coarse animal hair**	Free	Free
5105	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments) :**		
5105 10 00	**– Carded wool**	1	Free
	– Wool tops and other combed wool :		
5105 21 00	**– – Combed wool in fragments**	1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5105 29 00	– – **Other**	1	Free
5105 30	– **Fine animal hair, carded or combed :**		
5105 30 10	– – Carded	1	Free
5105 30 90	– – Combed	1	Free
5105 40 00	– **Coarse animal hair, carded or combed**	1	Free
5106	**Yarn of carded wool, not put up for retail sale :**		
5106 10	– **Containing 85 % or more by weight of wool :**		
5106 10 10	– – Unbleached	1,5	Free
5106 10 90	– – Other	1,5	Free
5106 20	– **Containing less than 85 % by weight of wool :**		
	– – Containing 85 % or more by weight of wool and fine animal hair :		
5106 20 11	– – – Unbleached	1,5	Free
5106 20 19	– – – Other	1,5	Free
	– – Other :		
5106 20 91	– – – Unbleached	2,1	Free
5106 20 99	– – – Other	2,1	Free
5107	**Yarn of combed wool, not put up for retail sale :**		
5107 10	– **Containing 85 % or more by weight of wool :**		
5107 10 10	– – Unbleached	1,5	Free
5107 10 90	– – Other	1,5	Free
5107 20	– **Containing less than 85 % by weight of wool :**		
	– – Containing 85 % or more by weight of wool and fine animal hair :		
5107 20 10	– – – Unbleached	2	Free
5107 20 30	– – – Other	2	Free
	– – Other :		
	– – – Mixed solely or mainly with synthetic staple fibres :		
5107 20 51	– – – – Unbleached	1,1	Free
5107 20 59	– – – – Other	1,1	Free
	– – – Otherwise mixed :		
5107 20 91	– – – – Unbleached	1,1	Free
5107 20 99	– – – – Other	1,1	Free
5108	**Yarn of fine animal hair (carded or combed), not put up for retail sale :**		
5108 10	– **Carded :**		
5108 10 10	– – Unbleached	1,2	Free
5108 10 90	– – Other	1,2	Free
5108 20	– **Combed :**		
5108 20 10	– – Unbleached	1,2	Free
5108 20 90	– – Other	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5109	**Yarn of wool or of fine animal hair, put up for retail sale :**		
5109 10	**– Containing 85 % or more by weight of wool or of fine animal hair :**		
5109 10 10	– – In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g . . .	1,5	Free
5109 10 90	– – Other	1,2	Free
5109 90	**– Other :**		
5109 90 10	– – In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g . . .	1,1	Free
5109 90 90	– – Other	1,1	Free
5110 00 00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale**	1,4	Free
5111	**Woven fabrics of carded wool or of carded fine animal hair :**		
	– Containing 85 % or more by weight of wool or of fine animal hair :		
5111 11 00	– – **Of a weight not exceeding 300 g/m²**	7,8	Free
5111 19	– – **Other :**		
5111 19 10	– – – Of a weight exceeding 300 g/m² but not exceeding 450 g/m²	7,8	Free
5111 19 90	– – – Of a weight exceeding 450 g/m²	7,8	Free
5111 20 00	**– Other, mixed mainly or solely with man-made filaments**	10,2	Free
5111 30	**– Other, mixed mainly or solely with man-made staple fibres :**		
5111 30 10	– – Of a weight not exceeding 300 g/m²	10,2	Free
5111 30 30	– – Of a weight exceeding 300 g/m² but not exceeding 450 g/m²	10,2	Free
5111 30 90	– – Of a weight exceeding 450 g/m²	10,2	Free
5111 90	**– Other :**		
5111 90 10	– – Containing a total of more than 10 % by weight of textile materials of Chapter 50 .	2,8	Free
	– – Other :		
5111 90 91	– – – Of a weight not exceeding 300 g/m²	10,2	Free
5111 90 93	– – – Of a weight exceeding 300 g/m² but not exceeding 450 g/m²	10,2	Free
5111 90 99	– – – Of a weight exceeding 450 g/m²	10,2	Free
5112	**Woven fabrics of combed wool or of combed fine animal hair :**		
	– Containing 85 % or more by weight of wool or of fine animal hair :		
5112 11 00	– – **Of a weight not exceeding 200 g/m²**	7,8	Free
5112 19	– – **Other :**		
5112 19 10	– – – Of a weight exceeding 200 g/m² but not exceeding 375 g/m²	7,8	Free
5112 19 90	– – – Of a weight exceeding 375 g/m²	7,8	Free
5112 20 00	**– Other, mixed mainly or solely with man-made filaments**	2,8	Free
5112 30	**– Other, mixed mainly or solely with man-made staple fibres :**		
5112 30 10	– – Of a weight not exceeding 200 g/m²	2,8	Free
5112 30 30	– – Of a weight exceeding 200 g/m² but not exceeding 375 g/m²	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5112 30 90	– – Of a weight exceeding 375 g/m²	2,8	Free
5112 90	– **Other :**		
5112 90 10	– – Containing a total of more than 10 % by weight of textile materials of Chapter 50 .	2,8	Free
	– – Other :		
5112 90 91	– – – Of a weight not exceeding 200 g/m²	10,2	Free
5112 90 93	– – – Of a weight exceeding 200 g/m² but not exceeding 375 g/m²	10,2	Free
5112 90 99	– – – Of a weight exceeding 375 g/m²	10,2	Free
5113 00 00	**Woven fabrics of coarse animal hair or of horsehair**	2,1	Free

CHAPTER 52

COTTON

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5201 00	**Cotton, not carded or combed :**		
5201 00 10	– Rendered absorbent or bleached	Free	Free
5201 00 90	– Other	Free	Free
5202	**Cotton waste (including yarn waste and garnetted stock) :**		
5202 10 00	**– Yarn waste (including thread waste)**	Free	Free
	– Other :		
5202 91 00	**– – Garnetted stock**	Free	Free
5202 99 00	**– – Other**	Free	Free
5203 00 00	**Cotton, carded or combed**	0,5	Free
5204	**Cotton sewing thread, whether or not put up for retail sale :**		
	– Not put up for retail sale :		
5204 11 00	**– – Containing 85 % or more by weight of cotton**	6	Free
5204 19 00	**– – Other**	6	Free
5204 20 00	**– Put up for retail sale**	3,6	Free
5205	**Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale :**		
	– Single yarn, of uncombed fibres :		
5205 11 00	**– – Measuring 714,29 decitex or more (not exceeding 14 metric number)**	6	Free
5205 12 00	**– – Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)**	6	Free
5205 13 00	**– – Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)**	6	Free
5205 14 00	**– – Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)**	6	Free
5205 15	**– – Measuring less than 125 decitex (exceeding 80 metric number) :**		
5205 15 10	– – – Measuring less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	6	Free
5205 15 90	– – – Measuring less than 83,33 decitex (exceeding 120 metric number)	4	Free
	– Single yarn, of combed fibres :		
5205 21 00	**– – Measuring 714,29 decitex or more (not exceeding 14 metric number)**	6	Free
5205 22 00	**– – Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)**	6	Free
5205 23 00	**– – Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)**	6	Free
5205 24 00	**– – Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)**	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5205 25	**– – Measuring less than 125 decitex (exceeding 80 metric number) :**		
5205 25 10	– – – Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	6	Free
5205 25 30	– – – Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	6	Free
5205 25 90	– – – Measuring less than 83,33 decitex (exceeding 120 metric number)	4	Free
	– Multiple (folded) or cabled yarn, of uncombed fibres :		
5205 31 00	**– – Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)**	6	Free
5205 32 00	**– – Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)** . .	6	Free
5205 33 00	**– – Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)** . .	6	Free
5205 34 00	**– – Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)** . .	6	Free
5205 35	**– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :**		
5205 35 10	– – – Measuring per single yarn less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number per single yarn)	6	Free
5205 35 90	– – – Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	6	Free
	– Multiple (folded) or cabled yarn, of combed fibres :		
5205 41 00	**– – Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)**	6	Free
5205 42 00	**– – Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)** . .	6	Free
5205 43 00	**– – Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)** . .	6	Free
5205 44 00	**– – Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)** . .	6	Free
5205 45	**– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :**		
5205 45 10	– – – Measuring per single yarn less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	6	Free
5205 45 30	– – – Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	6	Free
5205 45 90	– – – Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	6	Free
5206	**Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale :**		
	– Single yarn, of uncombed fibres :		
5206 11 00	**– – Measuring 714,29 decitex or more (not exceeding 14 metric number)**	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5206 12 00	– – **Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)**	6	Free
5206 13 00	– – **Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)**	6	Free
5206 14 00	– – **Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)**	6	Free
5206 15	– – **Measuring less than 125 decitex (exceeding 80 metric number) :**		
5206 15 10	– – – Measuring less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	6	Free
5206 15 90	– – – Measuring less than 83,33 decitex (exceeding 120 metric number)	4	Free
	– **Single yarn, of combed fibres :**		
5206 21 00	– – **Measuring 714,29 decitex or more (not exceeding 14 metric number)**	6	Free
5206 22 00	– – **Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)**	6	Free
5206 23 00	– – **Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)**	6	Free
5206 24 00	– – **Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)**	6	Free
5206 25	– – **Measuring less than 125 decitex (exceeding 80 metric number) :**		
5206 25 10	– – – Measuring less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	6	Free
5206 25 90	– – – Measuring less than 83,33 decitex (exceeding 120 metric number)	4	Free
	– **Multiple (folded) or cabled yarn, of uncombed fibres :**		
5206 31 00	– – **Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)**	6	Free
5206 32 00	– – **Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)** . .	6	Free
5206 33 00	– – **Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)** . .	6	Free
5206 34 00	– – **Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)** . .	6	Free
5206 35	– – **Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :**		
5206 35 10	– – – Measuring per single yarn less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number per single yarn)	6	Free
5206 35 90	– – – Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	6	Free
	– **Multiple (folded) or cabled yarn, of combed fibres :**		
5206 41 00	– – **Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)**	6	Free
5206 42 00	– – **Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)** . .	6	Free
5206 43 00	– – **Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)** . .	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5206 44 00	– – **Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)** . .	6	Free
5206 45	– – **Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :**		
5206 45 10	– – – Measuring per single yarn less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number per single yarn)	6	Free
5206 45 90	– – – Measuring per single yarn less than 8333 decitex (exceeding 120 metric number per single yarn)	6	Free
5207	**Cotton yarn (other than sewing thread) put up for retail sale :**		
5207 10 00	– **Containing 85 % or more by weight of cotton**	3,6	Free
5207 90 00	– **Other**	3,6	Free
5208	**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m² :**		
	– **Unbleached :**		
5208 11	– – **Plain weave, weighing not more than 100 g/m² :**		
5208 11 10	– – – Fabrics for the manufacture of bandages, dressings and medical gauzes	10	Free
5208 11 90	– – – Other	10	Free
5208 12	– – **Plain weave, weighing more than 100 g/m² :**		
	– – – Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width :		
5208 12 11	– – – – Not exceeding 115 cm	10	Free
5208 12 13	– – – – Exceeding 115 cm but not exceeding 145 cm	10	Free
5208 12 15	– – – – Exceeding 145 cm but not exceeding 165 cm	10	Free
5208 12 19	– – – – Exceeding 165 cm	10	Free
	– – – Plain weave, weighing more than 130 g/m² and of a width :		
5208 12 91	– – – – Not exceeding 115 cm	10	Free
5208 12 93	– – – – Exceeding 115 cm but not exceeding 145 cm	10	Free
5208 12 95	– – – – Exceeding 145 cm but not exceeding 165 cm	10	Free
5208 12 99	– – – – Exceeding 165 cm	10	Free
5208 13 00	– – **3-thread or 4-thread twill, including cross twill**	10	Free
5208 19 00	– – **Other fabrics**	10	Free
	– **Bleached :**		
5208 21	– – **Plain weave, weighing not more than 100 g/m² :**		
5208 21 10	– – – Fabrics for the manufacture of bandages, dressings and medical gauzes	10	Free
5208 21 90	– – – Other	10	Free
5208 22	– – **Plain weave, weighing more than 100 g/m² :**		
	– – – Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width :		
5208 22 11	– – – – Not exceeding 115 cm	10	Free
5208 22 13	– – – – Exceeding 115 cm but not exceeding 145 cm	10	Free
5208 22 15	– – – – Exceeding 145 cm but not exceeding 165 cm	10	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5208 22 19	– – – – Exceeding 165 cm	10	Free
	– – – Plain weave, weighing more than 130 g/m² and of a width :		
5208 22 91	– – – – Not exceeding 115 cm	10	Free
5208 22 93	– – – – Exceeding 115 cm but not exceeding 145 cm	10	Free
5208 22 95	– – – – Exceeding 145 cm but not exceeding 165 cm	10	Free
5208 22 99	– – – – Exceeding 165 cm	10	Free
5208 23 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5208 29 00	**– – Other fabrics**	10	Free
	– Dyed :		
5208 31 00	**– – Plain weave, weighing not more than 100 g/m²**	10	Free
5208 32	**– – Plain weave, weighing more than 100 g/m² :**		
	– – – Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width :		
5208 32 11	– – – – Not exceeding 115 cm	10	Free
5208 32 13	– – – – Exceeding 115 cm but not exceeding 145 cm	10	Free
5208 32 15	– – – – Exceeding 145 cm but not exceeding 165 cm	10	Free
5208 32 19	– – – – Exceeding 165 cm	10	Free
	– – – Plain weave, weighing more than 130 g/m² and of a width :		
5208 32 91	– – – – Not exceeding 115 cm	10	Free
5208 32 93	– – – – Exceeding 115 cm but not exceeding 145 cm	10	Free
5208 32 95	– – – – Exceeding 145 cm but not exceeding 165 cm	10	Free
5208 32 99	– – – – Exceeding 165 cm	10	Free
5208 33 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5208 39 00	**– – Other fabrics**	10	Free
	– Of yarns of different colours :		
5208 41 00	**– – Plain weave, weighing not more than 100 g/m²**	10	Free
5208 42 00	**– – Plain weave, weighing more than 100 g/m²**	10	Free
5208 43 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5208 49 00	**– – Other fabrics**	10	Free
	– Printed :		
5208 51 00	**– – Plain weave, weighing not more than 100 g/m²**	10	Free
5208 52	**– – Plain weave, weighing more than 100 g/m² :**		
5208 52 10	– – – Plain weave, weighing more than 100 g/m² but not more than 130 g/m²	10	Free
5208 52 90	– – – Plain weave, weighing more than 130 g/m²	10	Free
5208 53 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5208 59 00	**– – Other fabrics**	10	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5209	**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m² :**		
	– Unbleached :		
5209 11 00	**– – Plain weave**	10	Free
5209 12 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5209 19 00	**– – Other fabrics**	10	Free
	– Bleached :		
5209 21 00	**– – Plain weave**	10	Free
5209 22 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5209 29 00	**– – Other fabrics**	10	Free
	– Dyed :		
5209 31 00	**– – Plain weave**	10	Free
5209 32 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5209 39 00	**– – Other fabrics**	10	Free
	– Of yarns of different colours :		
5209 41 00	**– – Plain weave**	10	Free
5209 42 00	**– – Denim**	10	Free
5209 43 00	**– – Other fabrics of 3-thread or 4-thread twill, including cross twill**	10	Free
5209 49	**– – Other fabrics :**		
5209 49 10	– – – Jacquard fabrics of a width of more than 115 cm but less than 140 cm	10	Free
5209 49 90	– – – Other	10	Free
	– Printed :		
5209 51 00	**– – Plain weave**	10	Free
5209 52 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5209 59 00	**– – Other fabrics**	10	Free
5210	**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m² :**		
	– Unbleached :		
5210 11	**– – Plain weave :**		
5210 11 10	– – – Of a width not exceeding 165 cm	10	Free
5210 11 90	– – – Of a width exceeding 165 cm	10	Free
5210 12 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5210 19 00	**– – Other fabrics**	10	Free
	– Bleached :		
5210 21	**– – Plain weave :**		
5210 21 10	– – – Of a width not exceeding 165 cm	10	Free
5210 21 90	– – – Of a width exceeding 165 cm	10	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5210 22 00	**– – 3-thread or 4-thread twill, including cross twill :**	10	Free
5210 29 00	**– – Other fabrics**	10	Free
	– Dyed :		
5210 31	**– – Plain weave :**		
5210 31 10	– – – Of a width not exceeding 165 cm	10	Free
5210 31 90	– – – Of a width exceeding 165 cm	10	Free
5210 32 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5210 39 00	**– – Other fabrics**	10	Free
	– Of yarns of different colours :		
5210 41 00	**– – Plain weave**	10	Free
5210 42 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5210 49 00	**– – Other fabrics**	10	Free
	– Printed :		
5210 51 00	**– – Plain weave**	10	Free
5210 52 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5210 59 00	**– – Other fabrics**	10	Free
5211	**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m² :**		
	– Unbleached :		
5211 11 00	**– – Plain weave**	10	Free
5211 12 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5211 19 00	**– – Other fabrics**	10	Free
	– Bleached :		
5211 21 00	**– – Plain weave**	10	Free
5211 22 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5211 29 00	**– – Other fabrics**	10	Free
	– Dyed :		
5211 31 00	**– – Plain weave**	10	Free
5211 32 00	**– – 3-thread or 4-thread twill, including cross twill**	10	Free
5211 39 00	**– – Other fabrics**	10	Free
	– Of yarns of different colours :		
5211 41 00	**– – Plain weave**	10	Free
5211 42 00	**– – Denim**	10	Free
5211 43 00	**– – Other fabrics of 3-thread or 4-thread twill, including cross twill**	10	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5211 49	– – **Other fabrics :**		
	– – – Jacquard fabrics :		
5211 49 11	– – – – Mattress tickings	10	Free
5211 49 19	– – – – Other	10	Free
5211 49 90	– – – Other	10	Free
	– **Printed :**		
5211 51 00	– – **Plain weave**	10	Free
5211 52 00	– – **3-thread or 4-thread twill, including cross twill**	10	Free
5211 59 00	– – **Other fabrics**	10	Free
5212	**Other woven fabrics of cotton :**		
	– **Weighing not more than 200 g/m² :**		
5212 11	– – **Unbleached :**		
5212 11 10	– – – Mixed mainly or solely with flax	10	Free
5212 11 90	– – – Otherwise mixed	10	Free
5212 12	– – **Bleached :**		
5212 12 10	– – – Mixed mainly or solely with flax	10	Free
5212 12 90	– – – Otherwise mixed	10	Free
5212 13	– – **Dyed :**		
5212 13 10	– – – Mixed mainly or solely with flax	10	Free
5212 13 90	– – – Otherwise mixed	10	Free
5212 14	– – **Of yarns of different colours :**		
5212 14 10	– – – Mixed mainly or solely with flax	10	Free
5212 14 90	– – – Otherwise mixed	10	Free
5212 15	– – **Printed :**		
5212 15 10	– – – Mixed mainly or solely with flax	10	Free
5212 15 90	– – – Otherwise mixed	10	Free
	– **Weighing more than 200 g/m² :**		
5212 21	– – **Unbleached :**		
5212 21 10	– – – Mixed mainly or solely with flax	10	Free
5212 21 90	– – – Otherwise mixed	10	Free
5212 22	– – **Bleached :**		
5212 22 10	– – – Mixed mainly or solely with flax	10	Free
5212 22 90	– – – Otherwise mixed	10	Free
5212 23	– – **Dyed :**		
5212 23 10	– – – Mixed mainly or solely with flax	10	Free
5212 23 90	– – – Otherwise mixed	10	Free
5212 24	– – **Of yarns of different colours :**		
5212 24 10	– – – Mixed mainly or solely with flax	10	Free
5212 24 90	– – – Otherwise mixed	10	Free
5212 25	– – **Printed :**		
5212 25 10	– – – Mixed mainly or solely with flax	10	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5212 25 90	– – – Otherwise mixed	10	Free

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5301	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock) :**		
5301 10 00	**– Flax, raw or retted**	Free	Free
	– Flax, broken, scutched, hackled or otherwise processed, but not spun :		
5301 21 00	**– – Broken or scutched**	Free	Free
5301 29 00	**– – Other**	Free	Free
5301 30	**– Flax tow and waste :**		
5301 30 10	– – Tow	Free	Free
5301 30 90	– – Flax waste	Free	Free
5302	**True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) :**		
5302 10 00	**– True hemp, raw or retted**	Free	Free
5302 90 00	**– Other**	Free	Free
5303	**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) :**		
5303 10 00	**– Jute and other textile bast fibres, raw or retted**	Free	Free
5303 90 00	**– Other**	Free	Free
5304	**Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock) :**		
5304 10 00	**– Sisal and other textile fibres of the genus Agave, raw**	Free	Free
5304 90 00	**– Other**	Free	Free
5305	**Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :**		
	– Of coconut (coir) :		
5305 11 00	**– – Raw**	Free	Free
5305 19 00	**– – Other**	Free	Free
	– Of abaca :		
5305 21 00	**– – Raw**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5305 29 00	– – **Other**	Free	Free
	– Other :		
5305 91 00	– – **Raw**	Free	Free
5305 99 00	– – **Other**	Free	Free
5306	**Flax yarn :**		
5306 10	**– Single :**		
	– – Not put up for retail sale :		
	– – – Measuring 833,3 decitex or more (not exceeding 12 metric number) :		
5306 10 11	– – – – Unbleached	1,8	Free
5306 10 19	– – – – Other	1,8	Free
	– – – Measuring less than 833,3 decitex but not less than 277,8 decitex (exceeding 12 metric number but not exceeding 36 metric number) :		
5306 10 31	– – – – Unbleached	1,8	Free
5306 10 39	– – – – Other	1,8	Free
5306 10 50	– – – Measuring less than 277,8 decitex (exceeding 36 metric number)	1,5	Free
5306 10 90	– – Put up for retail sale	2,2	Free
5306 20	**– Multiple (folded) or cabled :**		
	– – Not put up for retail sale :		
5306 20 11	– – – Unbleached	1,9	Free
5306 20 19	– – – Other	1,9	Free
5306 20 90	– – Put up for retail sale	2,2	Free
5307	**Yarn of jute or of other textile bast fibres of heading No 5303 :**		
5307 10	**– Single :**		
5307 10 10	– – Measuring 1 000 decitex or less (10 metric number or more)	2,1	Free
5307 10 90	– – Measuring more than 1 000 decitex (less than 10 metric number)	2,1	Free
5307 20 00	**– Multiple (folded) or cabled**	2,1	Free
5308	**Yarn of other vegetable textile fibres; paper yarn :**		
5308 10 00	**– Coir yarn**	Free	Free
5308 20	**– True hemp yarn :**		
5308 20 10	– – Not put up for retail sale	1,2	Free
5308 20 90	– – Put up for retail sale	1,9	Free
5308 30 00	**– Paper yarn**	2,1	Free
5308 90	**– Other :**		
	– – Ramie yarn :		
5308 90 11	– – – Measuring 833,3 decitex or more (not exceeding 12 metric number)	1,8	Free
5308 90 13	– – – Measuring less than 833,3 decitex but not less than 277,8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	1,8	Free
5308 90 19	– – – Measuring less than 277,8 decitex (exceeding 36 metric number)	1,5	Free
5308 90 90	– – Other	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5309	**Woven fabrics of flax :**		
	– Containing 85 % or more by weight of flax :		
5309 11	– – **Unbleached or bleached :**		
	– – – Unbleached, of a weight :		
5309 11 11	– – – – Not exceeding 400 g/m²	5,6	Free
5309 11 19	– – – – Exceeding 400 g/m²	5,6	Free
5309 11 90	– – – Bleached	5,6	Free
5309 19	– – **Other :**		
5309 19 10	– – – Dyed or of yarns of different colours	5,6	Free
5309 19 90	– – – Printed	5,6	Free
	– Containing less than 85 % by weight of flax :		
5309 21	– – **Unbleached or bleached :**		
5309 21 10	– – – Unbleached	5,6	Free
5309 21 90	– – – Bleached	5,6	Free
5309 29	– – **Other :**		
5309 29 10	– – – Dyed or of yarns of different colours	5,6	Free
5309 29 90	– – – Printed	5,6	Free
5310	**Woven fabrics of jute or of other textile bast fibres of heading No 5303 :**		
5310 10	– **Unbleached :**		
5310 10 10	– – Of a width not exceeding 150 cm	3	Free
5310 10 90	– – Of a width exceeding 150 cm	3,7	Free
5310 90 00	– **Other**	3	Free
5311 00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :**		
5311 00 10	– Of ramie	5,6	Free
5311 00 90	– Other	2,3	Free

CHAPTER 54

MAN-MADE FILAMENTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5401	**Sewing thread of man-made filaments, whether or not put up for retail sale :**		
5401 10	**– Of synthetic filaments :**		
	– – Not put up for retail sale :		
5401 10 11	– – – Core yarn	3,6	Free
5401 10 19	– – – Other	3,6	Free
5401 10 90	– – Put up for retail sale	2,4	Free
5401 20	**– Of artificial filaments :**		
5401 20 10	– – Not put up for retail sale	3,8	Free
5401 20 90	– – Put up for retail sale	2,3	Free
5402	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex :**		
5402 10	**– High tenacity yarn of nylon or other polyamides :**		
5402 10 10	– – Of aramids	3,6	Free
5402 10 90	– – Other	3,6	Free
5402 20 00	**– High tenacity yarn of polyesters**	3,6	Free
	– Textured yarn :		
5402 31	**– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex :**		
5402 31 10	– – – Measuring, per single yarn, not more than 5 tex	3,6	Free
5402 31 30	– – – Measuring, per single yarn, more than 5 tex but not more than 33 tex	3,6	Free
5402 31 90	– – – Measuring, per single yarn, more than 33 tex but not more than 50 tex	3,6	Free
5402 32 00	**– – Of nylon or other polyamides, measuring per single yarn more than 50 tex**	3,6	Free
5402 33	**– – Of polyesters :**		
5402 33 10	– – – Measuring, per single yarn, not more than 14 tex	3,6	Free
5402 33 90	– – – Measuring, per single yarn, more than 14 tex	3,6	Free
5402 39	**– – Other :**		
5402 39 10	– – – Of polypropylene	3,6	Free
5402 39 90	– – – Other	3,6	Free
	– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :		
5402 41	**– – Of nylon or other polyamides :**		
5402 41 10	– – – Measuring, per single yarn, not more than 7 tex	3,6	Free
5402 41 30	– – – Measuring, per single yarn, more than 7 tex but not more than 33 tex	3,6	Free
5402 41 90	– – – Measuring, per single yarn, more than 33 tex	3,6	Free
5402 42 00	**– – Of polyesters, partially oriented**	3,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5402 43	**– – Of polyesters, other :**		
5402 43 10	– – – Measuring, per single yarn, not more than 14 tex	3,6	Free
5402 43 90	– – – Measuring, per single yarn, more than 14 tex	3,6	Free
5402 49	**– – Other :**		
5402 49 10	– – – Elastomeric	3,6	Free
	– – – Other :		
5402 49 91	– – – – Of polypropylene	3,6	Free
5402 49 99	– – – – Other	3,6	Free
	– Other yarn, single, with a twist exceeding 50 turns per metre :		
5402 51	**– – Of nylon or other polyamides :**		
5402 51 10	– – – Measuring, per single yarn, not more than 7 tex	3,6	Free
5402 51 30	– – – Measuring, per single yarn, more than 7 tex but not more than 33 tex	3,6	Free
5402 51 90	– – – Measuring, per single yarn, more than 33 tex	3,6	Free
5402 52	**– – Of polyesters :**		
5402 52 10	– – – Measuring, per single yarn, not more than 14 tex	3,6	Free
5402 52 90	– – – Measuring, per single yarn, more than 14 tex	3,6	Free
5402 59	**– – Other :**		
5402 59 10	– – – Of polypropylene	3,6	Free
5402 59 90	– – – Other	3,6	Free
	– Other yarn, multiple (folded) or cabled :		
5402 61	**– – Of nylon or other polyamides :**		
5402 61 10	– – – Measuring, per single yarn, not more than 7 tex	3,6	Free
5402 61 30	– – – Measuring, per single yarn, more than 7 tex but not more than 33 tex	3,6	Free
5402 61 90	– – – Measuring, per single yarn, more than 33 tex	3,6	Free
5402 62	**– – Of polyesters :**		
5402 62 10	– – – Measuring, per single yarn, not more than 14 tex	3,6	Free
5402 62 90	– – – Measuring, per single yarn, more than 14 tex	3,6	Free
5402 69	**– – Other :**		
5402 69 10	– – – Of polypropylene	3,6	Free
5402 69 90	– – – Other	3,6	Free
5403	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex :**		
5403 10 00	**– High tenacity yarn of viscose rayon**	3,8	Free
5403 20	**– Textured yarn :**		
5403 20 10	– – Of cellulose acetate	3,8	Free
5403 20 90	– – Other	3,8	Free
	– Other yarn, single :		
5403 31 00	**– – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre**	3,8	Free
5403 32 00	**– – Of viscose rayon, with a twist exceeding 120 turns per metre**	3,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5403 33	– – **Of cellulose acetate :**		
5403 33 10	– – – Single, untwisted or with a twist not exceeding 250 turns per metre	3,8	Free
5403 33 90	– – – Other	3,8	Free
5403 39 00	– – **Other**	3,8	Free
	– **Other yarn, multiple (folded) or cabled :**		
5403 41 00	– – **Of viscose rayon**	0,8	Free
5403 42 00	– – **Of cellulose acetate**	0,8	Free
5403 49 00	– – **Other**	0,8	Free
5404	**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm :**		
5404 10	– **Monofilament :**		
5404 10 10	– – Elastomeric	2,3	Free
5404 10 90	– – Other	2,3	Free
5404 90	– **Other :**		
	– – Of polypropylene :		
5404 90 11	– – – Decorative strip of the kind used for packaging	2,5	Free
5404 90 19	– – – Other	2,5	Free
5404 90 90	– – Other	2,5	Free
5405 00 00	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm**	1,4	Free
5406	**Man-made filament yarn (other than sewing thread), put up for retail sale :**		
5406 10 00	– **Synthetic filament yarn**	2,4	Free
5406 20 00	– **Artificial filament yarn**	2,3	Free
5407	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No 5404 :**		
5407 10 00	– **Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters**	4,4	Free
5407 20	– **Woven fabrics obtained from strip or the like :**		
	– – Of polyethylene or polypropylene, of a width of :		
5407 20 11	– – – Less than 3 m	4,4	Free
5407 20 19	– – – 3 m or more	4,4	Free
5407 20 90	– – Other	4,4	Free
5407 30 00	– **Fabrics specified in Note 9 to Section XI**	4,4	Free
	– **Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :**		
5407 41 00	– – **Unbleached or bleached**	4,4	Free
5407 42	– – **Dyed :**		
5407 42 10	– – – Of a width not exceeding 57 cm	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5407 42 90	– – – Of a width exceeding 57 cm	4,4	Free
5407 43 00	– – **Of yarns of different colours**	4,4	Free
5407 44	– – **Printed :**		
5407 44 10	– – – Of a width not exceeding 57 cm	4,4	Free
5407 44 90	– – – Of a width exceeding 57 cm	4,4	Free
	– **Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :**		
5407 51 00	– – **Unbleached or bleached**	4,4	Free
5407 52 00	– – **Dyed**	4,4	Free
5407 53	– – **Of yarns of different colours :**		
5407 53 10	– – – Of a width exceeding 57 cm but not exceeding 75 cm	4,4	Free
5407 53 90	– – – Other	4,4	Free
5407 54 00	– – **Printed**	4,4	Free
5407 60	– **Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments :**		
5407 60 10	– – Unbleached or bleached	4,4	Free
5407 60 30	– – Dyed	4,4	Free
	– – Of yarns of different colours :		
5407 60 51	– – – Of a width exceeding 57 cm but not exceeding 75 cm	4,4	Free
5407 60 59	– – – Other	4,4	Free
5407 60 90	– – Printed	4,4	Free
	– **Other woven fabrics, containing 85 % or more by weight of synthetic filaments :**		
5407 71 00	– – **Unbleached or bleached**	4,4	Free
5407 72 00	– – **Dyed**	4,4	Free
5407 73	– – **Of yarns of different colours :**		
5407 73 10	– – – Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m²	4,4	Free
	– – – Other :		
5407 73 91	– – – – Of a width exceeding 57 cm but not exceeding 75 cm	4,4	Free
5407 73 99	– – – – Other	4,4	Free
5407 74 00	– – **Printed**	4,4	Free
	– **Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :**		
5407 81 00	– – **Unbleached or bleached**	4,4	Free
5407 82 00	– – **Dyed**	4,4	Free
5407 83	– – **Of yarns of different colours :**		
5407 83 10	– – – Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m²	4,4	Free
5407 83 90	– – – Other	4,4	Free
5407 84 00	– – **Printed**	4,4	Free
	– **Other woven fabrics :**		
5407 91 00	– – **Unbleached or bleached**	4,4	Free
5407 92 00	– – **Dyed**	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5407 93	**– – Of yarns of different colours :**		
5407 93 10	– – – Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m²	4,4	Free
5407 93 90	– – – Other	4,4	Free
5407 94 00	**– – Printed**	4,4	Free
5408	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No 5405 :**		
5408 10 00	**– Woven fabrics obtained from high tenacity yarn, of viscose rayon**	4,4	Free
	– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :		
5408 21 00	**– – Unbleached or bleached**	4,4	Free
5408 22	**– – Dyed :**		
5408 22 10	– – – Of a width exceeding 135 cm but not exceeding 155 cm, plain weave, twill weave, cross twill weave or satin weave	4,4	Free
5408 22 90	– – – Other	4,4	Free
5408 23	**– – Of yarns of different colours :**		
5408 23 10	– – – Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m²	4,4	Free
5408 23 90	– – – Other	4,4	Free
5408 24 00	**– – Printed**	4,4	Free
	– Other woven fabrics :		
5408 31 00	**– – Unbleached or bleached**	4,4	Free
5408 32 00	**– – Dyed**	4,4	Free
5408 33 00	**– – Of yarns of different colours**	4,4	Free
5408 34 00	**– – Printed**	4,4	Free

CHAPTER 55

MAN-MADE STAPLE FIBRES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5501	**Synthetic filament tow :**		
5501 10 00	**– Of nylon or other polyamides**	3	Free
5501 20 00	**– Of polyesters**	3	Free
5501 30 00	**– Acrylic or modacrylic**	3	Free
5501 90 00	**– Other**	3	Free
5502 00	**Artificial filament tow :**		
5502 00 10	– Of viscose rayon	3	Free
5502 00 90	– Other	3	Free
5503	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning :**		
5503 10	**– Of nylon or other polyamides :**		
	– – Of aramids :		
5503 10 11	– – – High tenacity	3	Free
5503 10 19	– – – Other	3	Free
5503 10 90	– – Other	3	Free
5503 20 00	**– Of polyesters**	3	Free
5503 30 00	**– Acrylic or modacrylic**	3	Free
5503 40 00	**– Of polypropylene**	3	Free
5503 90	**– Other :**		
5503 90 10	– – Chlorofibres	3	Free
5503 90 90	– – Other	3	Free
5504	**Artificial staple fibres, not carded, combed or otherwise processed for spinning :**		
5504 10 00	**– Of viscose**	4,8	Free
5504 90 00	**– Other**	4,8	Free
5505	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres :**		
5505 10	**– Of synthetic fibres :**		
5505 10 10	– – Of nylon or other polyamides	2,8	Free
5505 10 30	– – Of polyesters	2,8	Free
5505 10 50	– – Acrylic or modacrylic	2,8	Free
5505 10 70	– – Of polypropylene	2,8	Free
5505 10 90	– – Other	2,8	Free
5505 20 00	**– Of artificial fibres**	3,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5506	**Synthetic staple fibres, carded, combed or otherwise processed for spinning :**		
5506 10 00	**– Of nylon or other polyamides**	3,2	Free
5506 20 00	**– Of polyesters**	3,2	Free
5506 30 00	**– Acrylic or modacrylic**	3,2	Free
5506 90	**– Other :**		
5506 90 10	– – Chlorofibres	3,2	Free
	– – Other :		
5506 90 91	– – – Of polypropylene	3,2	Free
5506 90 99	– – – Other	3,2	Free
5507 00 00	**Artificial staple fibres, carded, combed or otherwise processed for spinning**	4	Free
5508	**Sewing thread of man-made staple fibres, whether or not put up for retail sale :**		
5508 10	**– Of synthetic staple fibres :**		
	– – Not put up for retail sale :		
5508 10 11	– – – Of polyesters	9	Free
5508 10 19	– – – Other	9	Free
5508 10 90	– – Put up for retail sale	3,6	Free
5508 20	**– Of artificial staple fibres :**		
5508 20 10	– – Not put up for retail sale	9	Free
5508 20 90	– – Put up for retail sale	3,6	Free
5509	**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale :**		
	– Containing 85 % or more by weight of staple fibres of nylon or other polyamides :		
5509 11 00	**– – Single yarn**	9	Free
5509 12 00	**– – Multiple (folded) or cabled yarn**	9	Free
	– Containing 85 % or more by weight of polyester staple fibres :		
5509 21	**– – Single yarn :**		
5509 21 10	– – – Unbleached or bleached	9	Free
5509 21 90	– – – Other	9	Free
5509 22	**– – Multiple (folded) or cabled yarn :**		
5509 22 10	– – – Unbleached or bleached	9	Free
5509 22 90	– – – Other	9	Free
	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5509 31	**– – Single yarn :**		
5509 31 10	– – – Unbleached or bleached	9	Free
5509 31 90	– – – Other	9	Free
5509 32	**– – Multiple (folded) or cabled yarn :**		
5509 32 10	– – – Unbleached or bleached	9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5509 32 90	– – – Other	9	Free
	– Other yarn, containing 85 % or more by weight of synthetic staple fibres :		
5509 41	**– – Single yarn :**		
5509 41 10	– – – Unbleached or bleached	9	Free
5509 41 90	– – – Other	9	Free
5509 42	**– – Multiple (folded) or cabled yarn :**		
5509 42 10	– – – Unbleached or bleached	9	Free
5509 42 90	– – – Other	9	Free
	– Other yarn, of polyester staple fibres :		
5509 51 00	**– – Mixed mainly or solely with artificial staple fibres**	9	Free
5509 52	**– – Mixed mainly or solely with wool or fine animal hair :**		
5509 52 10	– – – Unbleached or bleached	9	Free
5509 52 90	– – – Other	9	Free
5509 53 00	**– – Mixed mainly or solely with cotton**	9	Free
5509 59 00	**– – Other**	9	Free
	– Other yarn, of acrylic or modacrylic staple fibres :		
5509 61	**– – Mixed mainly or solely with wool or fine animal hair :**		
5509 61 10	– – – Unbleached or bleached	9	Free
5509 61 90	– – – Other	9	Free
5509 62 00	**– – Mixed mainly or solely with cotton**	9	Free
5509 69 00	**– – Other**	9	Free
	– Other yarn :		
5509 91	**– – Mixed mainly or solely with wool or fine animal hair :**		
5509 91 10	– – – Unbleached or bleached	9	Free
5509 91 90	– – – Other	9	Free
5509 92 00	**– – Mixed mainly or solely with cotton**	9	Free
5509 99 00	**– – Other**	9	Free
5510	**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale :**		
	– Containing 85 % or more by weight of artificial staple fibres :		
5510 11 00	**– – Single yarn**	9	Free
5510 12 00	**– – Multiple (folded) or cabled yarn**	9	Free
5510 20 00	**– Other yarn, mixed mainly or solely with wool or fine animal hair**	9	Free
5510 30 00	**– Other yarn, mixed mainly or solely with cotton**	9	Free
5510 90 00	**– Other yarn**	9	Free
5511	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale :**		
5511 10 00	**– Of synthetic staple fibres, containing 85 % or more by weight of such fibres**	3,6	Free
5511 20 00	**– Of synthetic staple fibres, containing less than 85 % by weight of such fibres**	3,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5511 30 00	**– Of artificial staple fibres**	3,6	Free
5512	**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres :**		
	– Containing 85 % or more by weight of polyester staple fibres :		
5512 11 00	**– – Unbleached or bleached**	4,4	Free
5512 19	**– – Other :**		
5512 19 10	– – – Printed	4,4	Free
5512 19 90	– – – Other	4,4	Free
	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5512 21 00	**– – Unbleached or bleached**	4,4	Free
5512 29	**– – Other :**		
5512 29 10	– – – Printed	4,4	Free
5512 29 90	– – – Other	4,4	Free
	– Other :		
5512 91 00	**– – Unbleached or bleached**	4,4	Free
5512 99	**– – Other :**		
5512 99 10	– – – Printed	4,4	Free
5512 99 90	– – – Other	4,4	Free
5513	**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m² :**		
	– Unbleached or bleached :		
5513 11	**– – Of polyester staple fibres, plain weave :**		
5513 11 10	– – – Of a width of 135 cm or less	4,4	Free
5513 11 30	– – – Of a width of more than 135 cm but not more than 165 cm	4,4	Free
5513 11 90	– – – Of a width of more than 165 cm	4,4	Free
5513 12 00	**– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres**	4,4	Free
5513 13 00	**– – Other woven fabrics of polyester staple fibres**	4,4	Free
5513 19 00	**– – Other woven fabrics**	4,4	Free
	– Dyed :		
5513 21	**– – Of polyester staple fibres, plain weave :**		
5513 21 10	– – – Of a width of 135 cm or less	4,4	Free
5513 21 30	– – – Of a width of more than 135 cm but not more than 165 cm	4,4	Free
5513 21 90	– – – Of a width of more than 165 cm	4,4	Free
5513 22 00	**– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres**	4,4	Free
5513 23 00	**– – Other woven fabrics of polyester staple fibres**	4,4	Free
5513 29 00	**– – Other woven fabrics**	4,4	Free
	– Of yarns of different colours :		
5513 31 00	**– – Of polyester staple fibres, plain weave**	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5513 32 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	4,4	Free
5513 33 00	– – Other woven fabrics of polyester staple fibres	4,4	Free
5513 39 00	– – Other woven fabrics	4,4	Free
	– Printed :		
5513 41 00	– – Of polyester staple fibres, plain weave	4,4	Free
5513 42 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	4,4	Free
5513 43 00	– – Other woven fabrics of polyester staple fibres	4,4	Free
5513 49 00	– – Other woven fabrics	4,4	Free
5514	**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m² :**		
	– Unbleached or bleached :		
5514 11 00	– – Of polyester staple fibres, plain weave	4,4	Free
5514 12 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	4,4	Free
5514 13 00	– – Other woven fabrics of polyester staple fibres	4,4	Free
5514 19 00	– – Other woven fabrics	4,4	Free
	– Dyed :		
5514 21 00	– – Of polyester staple fibres, plain weave	4,4	Free
5514 22 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	4,4	Free
5514 23 00	– – Other woven fabrics of polyester staple fibres	4,4	Free
5514 29 00	– – Other woven fabrics	4,4	Free
	– Of yarns of different colours :		
5514 31 00	– – Of polyester staple fibres, plain weave	4,4	Free
5514 32 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	4,4	Free
5514 33 00	– – Other woven fabrics of polyester staple fibres	4,4	Free
5514 39 00	– – Other woven fabrics	4,4	Free
	– Printed :		
5514 41 00	– – Of polyester staple fibres, plain weave	4,4	Free
5514 42 00	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	4,4	Free
5514 43 00	– – Other woven fabrics of polyester staple fibres	4,4	Free
5514 49 00	– – Other woven fabrics	4,4	Free
5515	**Other woven fabrics of synthetic staple fibres :**		
	– Of polyester staple fibres :		
5515 11	– – Mixed mainly or solely with viscose rayon staple fibres :		
5515 11 10	– – – Unbleached or bleached	4,4	Free
5515 11 30	– – – Printed	4,4	Free
5515 11 90	– – – Other	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5515 12	– – **Mixed mainly or solely with man-made filaments :**		
5515 12 10	– – – Unbleached or bleached	4,4	Free
5515 12 30	– – – Printed	4,4	Free
5515 12 90	– – – Other	4,4	Free
5515 13	– – **Mixed mainly or solely with wool or fine animal hair :**		
	– – – Mixed mainly or solely with carded wool or fine animal hair (woollen) :		
5515 13 11	– – – – Unbleached or bleached	4,4	Free
5515 13 19	– – – – Other	4,4	Free
	– – – Mixed mainly or solely with combed wool or fine animal hair (worsted) :		
5515 13 91	– – – – Unbleached or bleached	4,4	Free
5515 13 99	– – – – Other	4,4	Free
5515 19	– – **Other :**		
5515 19 10	– – – Unbleached or bleached	4,4	Free
5515 19 30	– – – Printed	4,4	Free
5515 19 90	– – – Other	4,4	Free
	– **Of acrylic or modacrylic staple fibres :**		
5515 21	– – **Mixed mainly or solely with man-made filaments :**		
5515 21 10	– – – Unbleached or bleached	4,4	Free
5515 21 30	– – – Printed	4,4	Free
5515 21 90	– – – Other	4,4	Free
5515 22	– – **Mixed mainly or solely with wool or fine animal hair :**		
	– – – Mixed mainly or solely with carded wool or fine animal hair (woollen) :		
5515 22 11	– – – – Unbleached or bleached	4,4	Free
5515 22 19	– – – – Other	4,4	Free
	– – – Mixed mainly or solely with combed wool or fine animal hair (worsted) :		
5515 22 91	– – – – Unbleached or bleached	4,4	Free
5515 22 99	– – – – Other	4,4	Free
5515 29	– – **Other :**		
5515 29 10	– – – Unbleached or bleached	4,4	Free
5515 29 30	– – – Printed	4,4	Free
5515 29 90	– – – Other	4,4	Free
	– **Other woven fabrics :**		
5515 91	– – **Mixed mainly or solely with man-made filaments :**		
5515 91 10	– – – Unbleached or bleached	4,4	Free
5515 91 30	– – – Printed	4,4	Free
5515 91 90	– – – Other	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5515 92	– – **Mixed mainly or solely with wool or fine animal hair :**		
	– – – Mixed mainly or solely with carded wool or fine animal hair (woollen) :		
5515 92 11	– – – – Unbleached or bleached	4,4	Free
5515 92 19	– – – – Other	4,4	Free
	– – – Mixed mainly or solely with combed wool or fine animal hair (worsted) :		
5515 92 91	– – – – Unbleached or bleached	4,4	Free
5515 92 99	– – – – Other	4,4	Free
5515 99	– – **Other :**		
5515 99 10	– – – Unbleached or bleached	4,4	Free
5515 99 30	– – – Printed	4,4	Free
5515 99 90	– – – Other	4,4	Free
5516	**Woven fabrics of artificial staple fibres :**		
	– **Containing 85 % or more by weight of artificial staple fibres :**		
5516 11 00	– – **Unbleached or bleached**	4,4	Free
5516 12 00	– – **Dyed**	4,4	Free
5516 13 00	– – **Of yarns of different colours**	4,4	Free
5516 14 00	– – **Printed**	4,4	Free
	– **Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :**		
5516 21 00	– – **Unbleached or bleached**	4,4	Free
5516 22 00	– – **Dyed**	4,4	Free
5516 23	– – **Of yarns of different colours :**		
5516 23 10	– – – Jacquard fabrics of a width of 140 cm or more (mattress tickings)	4,4	Free
5516 23 90	– – – Other	4,4	Free
5516 24 00	– – **Printed**	4,4	Free
	– **Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :**		
5516 31 00	– – **Unbleached or bleached**	4,4	Free
5516 32 00	– – **Dyed**	4,4	Free
5516 33 00	– – **Of yarns of different colours**	4,4	Free
5516 34 00	– – **Printed**	4,4	Free
	– **Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :**		
5516 41 00	– – **Unbleached or bleached**	4,4	Free
5516 42 00	– – **Dyed**	4,4	Free
5516 43 00	– – **Of yarns of different colours**	4,4	Free
5516 44 00	– – **Printed**	4,4	Free
	– **Other :**		
5516 91 00	– – **Unbleached or bleached**	4,4	Free
5516 92 00	– – **Dyed**	4,4	Free
5516 93 00	– – **Of yarns of different colours**	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5516 94 00	– – **Printed**	4,4	Free

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5601	**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps :**		
5601 10	**– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding :**		
5601 10 10	– – Of man-made fibres	2,1	Free
5601 10 90	– – Of other textile materials	1,5	Free
	– Wadding; other articles of wadding :		
5601 21	**– – Of cotton :**		
5601 21 10	– – – Absorbent	1,5	Free
5601 21 90	– – – Other	1,5	Free
5601 22	**– – Of man-made fibres :**		
5601 22 10	– – – Rolls of a diameter not exceeding 8 mm	1,5	Free
	– – – Other :		
5601 22 91	– – – – Of synthetic fibres	2,1	Free
5601 22 99	– – – – Of artificial fibres	2,1	Free
5601 29 00	**– – Other**	1,5	Free
5601 30 00	**– Textile flock and dust and mill neps**	Free	Free
5602	**Felt, whether or not impregnated, coated, covered or laminated :**		
5602 10	**– Needleloom felt and stitch-bonded fibre fabrics :**		
	– – Not impregnated, coated, covered or laminated :		
	– – – Needleloom felt :		
5602 10 11	– – – – Of jute or other textile bast fibres of heading No 5303	2,6	Free
5602 10 19	– – – – Of other textile materials	2,6	Free
	– – – Stitch-bonded fibre fabrics :		
5602 10 31	– – – – Of wool or fine animal hair	2,6	Free
5602 10 35	– – – – Of coarse animal hair	2,6	Free
5602 10 39	– – – – Of other textile materials	2,6	Free
5602 10 90	– – Impregnated, coated, covered or laminated	2,6	Free
	– Other felt, not impregnated, coated, covered or laminated :		
5602 21 00	**– – Of wool or fine animal hair**	2,6	Free
5602 29	**– – Of other textile materials :**		
5602 29 10	– – – Of coarse animal hair	2,6	Free
5602 29 90	– – – Of other textile materials	2,6	Free
5602 90 00	**– Other**	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5603 00	**Nonwovens, whether or not impregnated, coated, covered or laminated :**		
5603 00 10	– Coated or covered	2,7	Free
	– Other, of a weight per square metre of :		
5603 00 91	– – 25 g or less	2,7	Free
5603 00 93	– – More than 25 g but not exceeding 70 g	2,7	Free
5603 00 95	– – More than 70 g but not exceeding 150 g	2,7	Free
5603 00 99	– – More than 150 g	2,7	Free
5604	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics :**		
5604 10 00	– **Rubber thread and cord, textile covered**	2,4	Free
5604 20 00	– **High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated**	1	Free
5604 90 00	– **Other**	1	Free
5605 00 00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal**	1,5	Free
5606 00	**Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn :**		
5606 00 10	– Loop wale-yarn	4,8	Free
	– Other :		
5606 00 91	– – Gimped yarn	2,1	Free
5606 00 99	– – Other	2,1	Free
5607	**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics :**		
5607 10 00	– **Of jute or other textile bast fibres of heading No 5303**	4,8	Free
	– **Of sisal or other textile fibres of the genus Agave :**		
5607 21 00	– – **Binder or baler twine**	4,8	Free
5607 29	– – **Other :**		
5607 29 10	– – – Measuring more than 100 000 decitex	4,8	Free
5607 29 90	– – – Measuring 100 000 decitex or less	4,8	Free
5607 30 00	– **Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres**	4,8	Free
	– **Of polyethylene or polypropylene :**		
5607 41 00	– – **Binder or baler twine**	4,8	Free
5607 49	– – **Other :**		
	– – – Measuring more than 50 000 decitex :		
5607 49 11	– – – – Plaited	4,8	Free
5607 49 19	– – – – Other	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5607 49 90	– – – Measuring 50 000 decitex or less	4,8	Free
5607 50	**– Of other synthetic fibres :**		
	– – Of nylon or other polyamides or of polyesters :		
	– – – Measuring more than 50 000 decitex :		
5607 50 11	– – – – Plaited	4,8	Free
5607 50 19	– – – – Other	4,8	Free
5607 50 30	– – – Measuring 50 000 decitex or less	4,8	Free
5607 50 90	– – Of other synthetic fibres	4,8	Free
5607 90 00	**– Other**	4,8	Free
5608	**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials :**		
	– Of man-made textile materials :		
5608 11	**– – Made up fishing nets :**		
	– – – Of nylon or other polyamides :		
5608 11 11	– – – – Of twine, cordage, rope or cable	4,4	Free
5608 11 19	– – – – Other	4,4	Free
	– – – Other :		
5608 11 91	– – – – Of twine, cordage, rope or cable	4,4	Free
5608 11 99	– – – – Other	4,4	Free
5608 19	**– – Other :**		
	– – – Made up nets :		
	– – – – Of nylon or other polyamides :		
5608 19 11	– – – – – Of twine, cordage, rope or cable	4,4	Free
5608 19 19	– – – – – Other	2,5	Free
	– – – – Other :		
5608 19 31	– – – – – Of twine, cordage, rope or cable	4,4	Free
5608 19 39	– – – – – Other	2,5	Free
	– – – Other :		
5608 19 91	– – – – Of nylon or other polyamides	2,5	Free
5608 19 99	– – – – Other	2,5	Free
5608 90 00	**– Other**	2,5	Free
5609 00 00	**Articles of yarn, strip or the like of heading No 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included**	2,3	Free

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5701	**Carpets and other textile floor coverings, knotted, whether or not made up :**		
5701 10	**– Of wool or fine animal hair :**		
5701 10 10	– – Containing a total of more than 10 % by weight of silk or of waste silk other than noil	3,5	Free
	– – Other :		
5701 10 91	– – – Comprising not more than 350 knots per metre of warp	3,8 MAX 1,1 Ecu/m2	Free
5701 10 93	– – – Comprising more than 350 but not more than 500 knots per metre of warp	3,8 MAX 1,1 Ecu/m2	Free
5701 10 99	– – – Comprising more than 500 knots per metre of warp	3,8 MAX 1,1 Ecu/m2	Free
5701 90	**– Of other textile materials :**		
5701 90 10	– – Of silk, of waste silk other than noil, of synthetic fibres, of yarn falling within heading No 5605 or of textile materials containing metal threads	3,5	Free
5701 90 90	– – Of other textile materials	2,7	Free
5702	**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs :**		
5702 10 00	**– 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs**	2,5	Free
5702 20 00	**– Floor coverings of coconut fibres (coir)**	3,2	Free
	– Other, of pile construction, not made up :		
5702 31	**– – Of wool or fine animal hair :**		
5702 31 10	– – – Axminster	3,5	Free
5702 31 30	– – – Wilton	3,5	Free
5702 31 90	– – – Other	3,5	Free
5702 32	**– – Of man-made textile materials :**		
5702 32 10	– – – Axminster	3,5	Free
5702 32 90	– – – Other	3,5	Free
5702 39	**– – Of other textile materials :**		
5702 39 10	– – – Of cotton	3,5	Free
5702 39 90	– – – Other	3,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other, of pile construction, made up :		
5702 41	**– – Of wool or fine animal hair :**		
5702 41 10	– – – Axminster	3,5	Free
5702 41 90	– – – Other	3,5	Free
5702 42	**– – Of man-made textile materials :**		
5702 42 10	– – – Axminster	3,5	Free
5702 42 90	– – – Other	3,5	Free
5702 49	**– – Of other textile materials :**		
5702 49 10	– – – Of cotton	3,5	Free
5702 49 90	– – – Other	3,5	Free
	– Other, not of pile construction, not made up :		
5702 51 00	**– – Of wool or fine animal hair**	3,5	Free
5702 52 00	**– – Of man-made textile materials**	3,5	Free
5702 59 00	**– – Of other textile materials**	3,5	Free
	– Other, not of pile construction, made up :		
5702 91 00	**– – Of wool or fine animal hair**	3,5	Free
5702 92 00	**– – Of man-made textile materials**	3,5	Free
5702 99 00	**– – Of other textile materials**	3,5	Free
5703	**Carpets and other textile floor coverings, tufted, whether or not made up :**		
5703 10	**– Of wool or fine animal hair :**		
5703 10 10	– – Printed tufted	5,6	Free
5703 10 90	– – Other	5,6	Free
5703 20	**– Of nylon or other polyamides :**		
	– – Printed tufted :		
5703 20 11	– – – Tiles, having a maximum surface area of 0,3 m^2	5,6	Free
5703 20 19	– – – Other	5,6	Free
	– – Other :		
5703 20 91	– – – Tiles, having a maximum surface area of 0,3 m^2	5,6	Free
5703 20 99	– – – Other	5,6	Free
5703 30	**– Of other man-made textile materials :**		
	– – Of polypropylene :		
5703 30 11	– – – Tiles, having a maximum surface area of 0,3 m^2	5,6	Free
5703 30 19	– – – Other	5,6	Free
	– – Other :		
	– – – Printed tufted :		
5703 30 51	– – – – Tiles, having a maximum surface area of 0,3 m^2	5,6	Free
5703 30 59	– – – – Other	5,6	Free
	– – – Other :		
5703 30 91	– – – – Tiles, having a maximum surface area of 0,3 m^2	5,6	Free
5703 30 99	– – – – Other	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5703 90	**– Of other textile materials :**		
5703 90 10	– – Tiles, having a maximum surface area of 0,3 m²	5,6	Free
5703 90 90	– – Other	5,6	Free
5704	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up :**		
5704 10 00	**– Tiles, having a maximum surface area of 0,3 m²**	2,6	Free
5704 90 00	**– Other**	2,4	Free
5705 00	**Other carpets and other textile floor coverings, whether or not made up :**		
5705 00 10	– Of wool or fine animal hair	3,5	Free
	– Of man-made textile materials :		
5705 00 31	– – Tiles, having a maximum surface area of 0,3 m²	3,5	Free
5705 00 39	– – Other	3,5	Free
5705 00 90	– Of other textile materials	3,5	Free

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5801	**Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5802 or 5806 :**		
5801 10 00	**– Of wool or fine animal hair**	15	Free
	– Of cotton :		
5801 21 00	**– – Uncut weft pile fabrics**	10	Free
5801 22 00	**– – Cut corduroy**	15	Free
5801 23 00	**– – Other weft pile fabrics**	15	Free
5801 24 00	**– – Warp pile fabrics, épinglé (uncut)**	15	Free
5801 25 00	**– – Warp pile fabrics, cut**	15	Free
5801 26 00	**– – Chenille fabrics**	15	Free
	– Of man-made fibres :		
5801 31 00	**– – Uncut weft pile fabrics**	4,4	Free
5801 32 00	**– – Cut corduroy**	15	Free
5801 33 00	**– – Other weft pile fabrics**	15	Free
5801 34 00	**– – Warp pile fabrics, épinglé (uncut)**	15	Free
5801 35 00	**– – Warp pile fabrics, cut**	15	Free
5801 36 00	**– – Chenille fabrics**	15	Free
5801 90	**– Of other textile materials :**		
5801 90 10	– – Of flax	15	Free
5801 90 90	– – Other	15	Free
5802	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703 :**		
	– Terry towelling and similar woven terry fabrics, of cotton :		
5802 11 00	**– – Unbleached**	4	Free
5802 19 00	**– – Other**	4	Free
5802 20 00	**– Terry towelling and similar woven terry fabrics, of other textile materials**	15	Free
5802 30 00	**– Tufted textile fabrics**	2,6	Free
5803	**Gauze, other than narrow fabrics of heading No 5806 :**		
5803 10 00	**– Of cotton**	2,3	Free
5803 90	**– Of other textile materials :**		
5803 90 10	– – Of silk or silk waste	1,2	Free
5803 90 30	– – Of synthetic fibres	4	Free
5803 90 50	– – Of artificial fibres	4,4	Free
5803 90 90	– – Other	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5804	**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs :**		
5804 10	**– Tulles and other net fabrics :**		
	– – Plain :		
5804 10 11	– – – Knotted net fabrics	2,6	Free
5804 10 19	– – – Other	2,4	Free
5804 10 90	– – Other	5,2	Free
	– Mechanically made lace :		
5804 21	**– – Of man-made fibres :**		
5804 21 10	– – – Made on mechanical bobbin machines	4,6	Free
5804 21 90	– – – Other	4,6	Free
5804 29	**– – Of other textile materials :**		
5804 29 10	– – – Made on mechanical bobbin machines	4,6	Free
5804 29 90	– – – Other	4,6	Free
5804 30 00	**– Hand-made lace**	5,2	Free
5805 00 00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up**	2,2	Free
5806	**Narrow woven fabrics, other than goods of heading No 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) :**		
5806 10 00	**– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics**	1,9	Free
5806 20 00	**– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread**	2,6	Free
	– Other woven fabrics :		
5806 31	**– – Of cotton :**		
5806 31 10	– – – With real selvedges	3	Free
5806 31 90	– – – Other	3	Free
5806 32	**– – Of man-made fibres :**		
5806 32 10	– – – With real selvedges	3	Free
5806 32 90	– – – Other	3	Free
5806 39 00	**– – Of other textile materials**	3	Free
5806 40 00	**– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)**	2,4	Free
5807	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered :**		
5807 10	**– Woven :**		
5807 10 10	– – With woven inscription	2,4	Free
5807 10 90	– – Other	2,4	Free
5807 90	**– Other :**		
5807 90 10	– – Of felt or nonwovens	2,4	Free
5807 90 90	– – Other	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5808	**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles :**		
5808 10 00	**– Braids, in the piece**	1,8	Free
5808 90 00	**– Other**	2,1	Free
5809 00 00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included**	2,2	Free
5810	**Embroidery in the piece, in strips or in motifs :**		
5810 10	**– Embroidery without visible ground :**		
5810 10 10	– – Of a value exceeding 35 ECU/kg (net weight)	2,3	Free
5810 10 90	– – Other	5,2	Free
	– Other embroidery :		
5810 91	**– – Of cotton :**		
5810 91 10	– – – Of a value exceeding 1750 ECU/kg (net weight)	2,3	Free
5810 91 90	– – – Other	2,8	Free
5810 92	**– – Of man-made fibres :**		
5810 92 10	– – – Of a value exceeding 1750 ECU/kg (net weight)	2,3	Free
5810 92 90	– – – Other	2,8	Free
5810 99	**– – Of other textile materials :**		
5810 99 10	– – – Of a value exceeding 1750 ECU/kg (net weight)	2,3	Free
5810 99 90	– – – Other	2,8	Free
5811 00 00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No 5810**	1,5	Free

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5901	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations :**		
5901 10 00	**– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like**	2,6	Free
5901 90 00	**– Other**	2,6	Free
5902	**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon :**		
5902 10	**– Of nylon or other polyamides :**		
5902 10 10	– – Impregnated with rubber	2,2	Free
5902 10 90	– – Other	4,4	Free
5902 20	**– Of polyesters :**		
5902 20 10	– – Impregnated with rubber	2,2	Free
5902 20 90	– – Other	4,4	Free
5902 90	**– Other :**		
5902 90 10	– – Impregnated with rubber	2,2	Free
5902 90 90	– – Other	4,4	Free
5903	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 :**		
5903 10	**– With polyvinyl chloride :**		
5903 10 10	– – Impregnated	4,8	Free
5903 10 90	– – Coated, covered or laminated	4,8	Free
5903 20	**– With polyurethane :**		
5903 20 10	– – Impregnated	4,8	Free
5903 20 90	– – Coated, covered or laminated	4,8	Free
5903 90	**– Other :**		
5903 90 10	– – Impregnated	4,8	Free
	– – Coated, covered or laminated :		
5903 90 91	– – – With cellulose derivatives or other plastics, with the fabric forming the right side	4,8	Free
5903 90 99	– – – Other	4,8	Free
5904	**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape :**		
5904 10 00	**– Linoleum**	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– **Other :**		
5904 91	– – **With a base consisting of needleloom felt or nonwovens :**		
5904 91 10	– – – With a base consisting of needleloom felt	2,1	Free
5904 91 90	– – – With a base consisting of nonwovens	2,1	Free
5904 92 00	– – **With other textile base**	2,1	Free
5905 00	**Textile wall coverings :**		
5905 00 10	– Consisting of parallel yarns, fixed on a backing of any material	2,3	Free
	– Other :		
	– – Of flax :		
5905 00 31	– – – Unbleached	5,6	Free
5905 00 39	– – – Other	5,6	Free
5905 00 50	– – Of jute	3	Free
5905 00 70	– – Of man-made fibres	2,6	Free
5905 00 90	– – Other	1,2	Free
5906	**Rubberised textile fabrics, other than those of heading No 5902 :**		
5906 10	– **Adhesive tape of a width not exceeding 20 cm :**		
5906 10 10	– – Of a width not exceeding 10 cm	1,8	Free
5906 10 90	– – Of a width exceeding 10 cm but not exceeding 20 cm	1,8	Free
	– **Other :**		
5906 91 00	– – **Knitted or crocheted**	2,6	Free
5906 99	– – **Other :**		
5906 99 10	– – – Fabrics mentioned in note 4 (c) to this chapter	4,8	Free
5906 99 90	– – – Other	2,2	Free
5907 00 00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like**	1,9	Free
5908 00 00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated**	2,2	Free
5909 00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials :**		
5909 00 10	– Of synthetic fibres	2,6	Free
5909 00 90	– Of other textile materials	2,6	Free
5910 00 00	**Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material**	2	Free
5911	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter :**		
5911 10 00	– **Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses**	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
5911 20 00	**– Bolting cloth, whether or not made up** (1)	1,2	Free
	– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :		
5911 31	**– – Weighing less than 650 g/m² :**		
	– – – Of silk or man-made fibres :		
5911 31 11	– – – – Woven fabrics, felted or not, of synthetic fibres, of a kind used in paper-making machines	2,3	Free
5911 31 19	– – – – Other	2,3	Free
5911 31 90	– – – Of other textile materials	1,7	Free
5911 32	**– – Weighing 650 g/m² or more :**		
5911 32 10	– – – Of silk or man-made fibres	2,3	Free
5911 32 90	– – – Of other textile materials	1,7	Free
5911 40 00	**– Straining cloth of a kind used in oil presses or the like, including that of human hair** . .	2,4	Free
5911 90	**– Other :**		
5911 90 10	– – Of felt	2,4	Free
5911 90 90	– – Other	2,4	Free

(1) Entry under this subheading of bolting cloth, not made up, is subject to conditions laid down in the relevant Community provisions.

CHAPTER 60

KNITTED OR CROCHETED FABRICS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6001	**Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted :**		
6001 10 00	**– 'Long pile' fabrics**	4,8	Free
	– Looped pile fabrics :		
6001 21 00	**– – Of cotton**	4,8	Free
6001 22 00	**– – Of man-made fibres**	4,8	Free
6001 29	**– – Of other textile materials :**		
6001 29 10	– – – Of wool or fine animal hair	4,8	Free
6001 29 90	– – – Other	4,8	Free
	– Other :		
6001 91	**– – Of cotton :**		
6001 91 10	– – – Unbleached or bleached	4,8	Free
6001 91 30	– – – Dyed	4,8	Free
6001 91 50	– – – Of yarns of different colours	4,8	Free
6001 91 90	– – – Printed	4,8	Free
6001 92	**– – Of man-made fibres :**		
6001 92 10	– – – Unbleached or bleached	4,8	Free
6001 92 30	– – – Dyed	4,8	Free
6001 92 50	– – – Of yarns of different colours	4,8	Free
6001 92 90	– – – Printed	4,8	Free
6001 99	**– – Of other textile materials :**		
6001 99 10	– – – Of wool or fine animal hair	4,8	Free
6001 99 90	– – – Other	4,8	Free
6002	**Other knitted or crocheted fabrics :**		
6002 10	**– Of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread :**		
6002 10 10	– – Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	4,8	Free
6002 10 90	– – Other	2,6	Free
6002 20	**– Other, of a width not exceeding 30 cm :**		
6002 20 10	– – Of wool or fine animal hair	4,8	Free
	– – Of synthetic fibres :		
6002 20 31	– – – Raschel lace	4,8	Free
6002 20 39	– – – Other	4,8	Free
6002 20 50	– – Of artificial fibres	4,8	Free
6002 20 70	– – Of cotton	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6002 20 90	– – Other	4,8	Free
6002 30	**– Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread :**		
6002 30 10	– – Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	4,8	Free
6002 30 90	– – Other	2,6	Free
	– Other fabrics, warp knit (including those made on galloon knitting machines) :		
6002 41 00	– – **Of wool or fine animal hair**	4,8	Free
6002 42	– – **Of cotton :**		
6002 42 10	– – – Unbleached or bleached	4,8	Free
6002 42 30	– – – Dyed	4,8	Free
6002 42 50	– – – Of yarns of different colours	4,8	Free
6002 42 90	– – – Printed	4,8	Free
6002 43	– – **Of man-made fibres :**		
	– – – Of synthetic fibres :		
6002 43 11	– – – – For curtains, including net curtain fabric	4,8	Free
6002 43 19	– – – – Raschel lace	4,8	Free
	– – – – Other :		
6002 43 31	– – – – – Unbleached or bleached	4,8	Free
6002 43 33	– – – – – Dyed	4,8	Free
6002 43 35	– – – – – Of yarns of different colours	4,8	Free
6002 43 39	– – – – – Printed	4,8	Free
	– – – Of artificial fibres :		
6002 43 50	– – – – For curtains, including net curtain fabric	4,8	Free
	– – – – Other :		
6002 43 91	– – – – – Unbleached or bleached	4,8	Free
6002 43 93	– – – – – Dyed	4,8	Free
6002 43 95	– – – – – Of yarns of different colours	4,8	Free
6002 43 99	– – – – – Printed	4,8	Free
6002 49 00	– – **Other**	4,8	Free
	– Other :		
6002 91 00	– – **Of wool or fine animal hair**	4,8	Free
6002 92	– – **Of cotton :**		
6002 92 10	– – – Unbleached or bleached	4,8	Free
6002 92 30	– – – Dyed	4,8	Free
6002 92 50	– – – Of yarns of different colours	4,8	Free
6002 92 90	– – – Printed	4,8	Free
6002 93	– – **Of man-made fibres :**		
	– – – Of synthetic fibres :		
6002 93 10	– – – – For curtains, including net curtain fabric	4,8	Free
	– – – – Other :		
6002 93 31	– – – – – Unbleached or bleached	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6002 93 33	– – – – – Dyed	4,8	Free
6002 93 35	– – – – – Of yarns of different colours	4,8	Free
6002 93 39	– – – – – Printed	4,8	Free
	– – – Of artificial fibres :		
6002 93 91	– – – – For curtains, including net curtain fabric	4,8	Free
6002 93 99	– – – – Other	4,8	Free
6002 99 00	– – **Other**	4,8	Free

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6101	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No 6103 :**		
6101 10	**– Of wool or fine animal hair :**		
6101 10 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6101 10 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6101 20	**– Of cotton :**		
6101 20 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6101 20 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6101 30	**– Of man-made fibres :**		
6101 30 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6101 30 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6101 90	**– Of other textile materials :**		
6101 90 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6101 90 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6102	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No 6104 :**		
6102 10	**– Of wool or fine animal hair :**		
6102 10 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6102 10 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6102 20	**– Of cotton :**		
6102 20 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6102 20 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6102 30	**– Of man-made fibres :**		
6102 30 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6102 30 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6102 90	**– Of other textile materials :**		
6102 90 10	– – Overcoats, car-coats, capes, cloaks and similar articles	5,6	Free
6102 90 90	– – Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles . .	5,6	Free
6103	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted :**		
	– Suits :		
6103 11 00	– – **Of wool or fine animal hair**	5,6	Free
6103 12 00	– – **Of synthetic fibres**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6103 19 00	**– – Of other textile materials**	5,6	Free
	– Ensembles :		
6103 21 00	**– – Of wool or fine animal hair**	5,6	Free
6103 22 00	**– – Of cotton**	5,6	Free
6103 23 00	**– – Of synthetic fibres**	5,6	Free
6103 29 00	**– – Of other textile materials**	5,6	Free
	– Jackets and blazers :		
6103 31 00	**– – Of wool or fine animal hair**	5,6	Free
6103 32 00	**– – Of cotton**	5,6	Free
6103 33 00	**– – Of synthetic fibres**	5,6	Free
6103 39 00	**– – Of other textile materials**	5,6	Free
	– Trousers, bib and brace overalls, breeches and shorts :		
6103 41	**– – Of wool or fine animal hair :**		
6103 41 10	– – – Trousers and breeches	5,6	Free
6103 41 90	– – – Other	5,6	Free
6103 42	**– – Of cotton :**		
6103 42 10	– – – Trousers and breeches	5,6	Free
6103 42 90	– – – Other	5,6	Free
6103 43	**– – Of synthetic fibres :**		
6103 43 10	– – – Trousers and breeches	5,6	Free
6103 43 90	– – – Other	5,6	Free
6103 49	**– – Of other textile materials :**		
6103 49 10	– – – Trousers and breeches	5,6	Free
	– – – Other :		
6103 49 91	– – – – Of artificial fibres	5,6	Free
6103 49 99	– – – – Other	5,6	Free
6104	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted :**		
	– Suits :		
6104 11 00	**– – Of wool or fine animal hair**	5,6	Free
6104 12 00	**– – Of cotton**	5,6	Free
6104 13 00	**– – Of synthetic fibres**	5,6	Free
6104 19 00	**– – Of other textile materials**	5,6	Free
	– Ensembles :		
6104 21 00	**– – Of wool or fine animal hair**	5,6	Free
6104 22 00	**– – Of cotton**	5,6	Free
6104 23 00	**– – Of synthetic fibres**	5,6	Free
6104 29 00	**– – Of other textile materials**	5,6	Free
	– Jackets and blazers :		
6104 31 00	**– – Of wool or fine animal hair**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6104 32 00	– – **Of cotton**	5,6	Free
6104 33 00	– – **Of synthetic fibres**	5,6	Free
6104 39 00	– – **Of other textile materials**	5,6	Free
	– **Dresses :**		
6104 41 00	– – **Of wool or fine animal hair**	5,6	Free
6104 42 00	– – **Of cotton**	5,6	Free
6104 43 00	– – **Of synthetic fibres**	5,6	Free
6104 44 00	– – **Of artificial fibres**	5,6	Free
6104 49 00	– – **Of other textile materials**	5,6	Free
	– **Skirts and divided skirts :**		
6104 51 00	– – **Of wool or fine animal hair**	5,6	Free
6104 52 00	– – **Of cotton**	5,6	Free
6104 53 00	– – **Of synthetic fibres**	5,6	Free
6104 59 00	– – **Of other textile materials**	5,6	Free
	– **Trousers, bib and brace overalls, breeches and shorts :**		
6104 61	– – **Of wool or fine animal hair :**		
6104 61 10	– – – Trousers and breeches	5,6	Free
6104 61 90	– – – Other	5,6	Free
6104 62	– – **Of cotton :**		
6104 62 10	– – – Trousers and breeches	5,6	Free
6104 62 90	– – – Other	5,6	Free
6104 63	– – **Of synthetic fibres :**		
6104 63 10	– – – Trousers and breeches	5,6	Free
6104 63 90	– – – Other	5,6	Free
6104 69	– – **Of other textile materials :**		
6104 69 10	– – – Trousers and breeches	5,6	Free
	– – – Other :		
6104 69 91	– – – – Of artificial fibres	5,6	Free
6104 69 99	– – – – Of other textile materials	5,6	Free
6105	**Men's or boys' shirts, knitted or crocheted :**		
6105 10 00	– **Of cotton**	7,8	Free
6105 20	– **Of man-made fibres :**		
6105 20 10	– – Of synthetic fibres	7,8	Free
6105 20 90	– – Of artificial fibres	7,8	Free
6105 90	– **Of other textile materials :**		
6105 90 10	– – Of wool or fine animal hair	7,8	Free
6105 90 90	– – Of other textile materials	7,8	Free
6106	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted :**		
6106 10 00	– **Of cotton**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6106 20 00	– **Of man-made fibres**	5,6	Free
6106 90	– **Of other textile materials :**		
6106 90 10	– – Of wool or fine animal hair	5,6	Free
6106 90 30	– – Of silk or silk waste	5,6	Free
6106 90 50	– – Of flax or of ramie	5,6	Free
6106 90 90	– – Of other textile materials	5,6	Free
6107	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted :**		
	– **Underpants and briefs :**		
6107 11 00	– – **Of cotton**	7,8	Free
6107 12 00	– – **Of man-made fibres**	7,8	Free
6107 19 00	– – **Of other textile materials**	7,8	Free
	– **Nightshirts and pyjamas :**		
6107 21 00	– – **Of cotton**	7,8	Free
6107 22 00	– – **Of man-made fibres**	7,8	Free
6107 29 00	– – **Of other textile materials**	7,8	Free
	– **Other :**		
6107 91 00	– – **Of cotton**	5,6	Free
6107 92 00	– – **Of man-made fibres**	5,6	Free
6107 99 00	– – **Of other textile materials**	5,6	Free
6108	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted :**		
	– **Slips and petticoats :**		
6108 11	– – **Of man-made fibres :**		
6108 11 10	– – – Of synthetic fibres	7,8	Free
6108 11 90	– – – Of artificial fibres	7,8	Free
6108 19	– – **Of other textile materials :**		
6108 19 10	– – – Of cotton	7,8	Free
6108 19 90	– – – Of other textile materials	7,8	Free
	– **Briefs and panties :**		
6108 21 00	– – **Of cotton**	7,8	Free
6108 22 00	– – **Of man-made fibres**	7,8	Free
6108 29 00	– – **Of other textile materials**	7,8	Free
	– **Nightdresses and pyjamas :**		
6108 31	– – **Of cotton :**		
6108 31 10	– – – Nightdresses	7,8	Free
6108 31 90	– – – Pyjamas	7,8	Free
6108 32	– – **Of man-made fibres :**		
	– – – Of synthetic fibres :		
6108 32 11	– – – – Nightdresses	7,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6108 32 19	– – – – Pyjamas	7,8	Free
6108 32 90	– – – Of artificial fibres	7,8	Free
6108 39 00	– – **Of other textile materials**	7,8	Free
	– **Other :**		
6108 91 00	– – **Of cotton**	5,6	Free
6108 92 00	– – **Of man-made fibres**	5,6	Free
6108 99	– – **Of other textile materials :**		
6108 99 10	– – – Of wool or fine animal hair	5,6	Free
6108 99 90	– – – Of other textile materials	5,6	Free
6109	**T-shirts, singlets and other vests, knitted or crocheted :**		
6109 10 00	– **Of cotton**	7,8	Free
6109 90	– **Of other textile materials :**		
6109 90 10	– – Of wool or fine animal hair	7,8	Free
6109 90 30	– – Of man-made fibres	7,8	Free
6109 90 90	– – Other	7,8	Free
6110	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted :**		
6110 10	– **Of wool or fine animal hair :**		
6110 10 10	– – Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article	4,2	Free
	– – Other :		
	– – – Men's or boys' :		
6110 10 31	– – – – Of wool	5,6	Free
6110 10 39	– – – – Of fine animal hair	5,6	Free
	– – – Women's or girls' :		
6110 10 91	– – – – Of wool	5,6	Free
6110 10 99	– – – – Of fine animal hair	5,6	Free
6110 20	– **Of cotton :**		
6110 20 10	– – Lightweight fine knit roll, polo or turtle neck jumpers and pullovers	7,8	Free
	– – Other :		
6110 20 91	– – – Men's or boys'	5,6	Free
6110 20 99	– – – Women's or girls'	5,6	Free
6110 30	– **Of man-made fibres :**		
6110 30 10	– – Lightweight fine knit roll, polo or turtle neck jumpers and pullovers	7,8	Free
	– – Other :		
6110 30 91	– – – Men's or boys'	5,6	Free
6110 30 99	– – – Women's or girls'	5,6	Free
6110 90	– **Of other textile materials :**		
6110 90 10	– – Of flax or ramie	5,6	Free
6110 90 90	– – Other	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6111	**Babies' garments and clothing accessories, knitted or crocheted :**		
6111 10	**– Of wool or fine animal hair :**		
6111 10 10	– – Gloves, mittens and mitts	3,5	Free
6111 10 90	– – Other	5,3	Free
6111 20	**– Of cotton :**		
6111 20 10	– – Gloves, mittens and mitts	3,5	Free
6111 20 90	– – Other	5,3	Free
6111 30	**– Of synthetic fibres :**		
6111 30 10	– – Gloves, mittens and mitts	3,5	Free
6111 30 90	– – Other	5,3	Free
6111 90 00	**– Of other textile materials**	3,5	Free
6112	**Tracksuits, skisuits and swimwear, knitted or crocheted :**		
	– Tracksuits :		
6112 11 00	**– – Of cotton**	5,6	Free
6112 12 00	**– – Of synthetic fibres**	5,6	Free
6112 19 00	**– – Of other textile materials**	5,6	Free
6112 20 00	**– Skisuits**	5,6	Free
	– Men's or boys' swimwear :		
6112 31	**– – Of synthetic fibres :**		
6112 31 10	– – – Containing by weight 5 % or more of rubber thread	3,2	Free
6112 31 90	– – – Other	5,6	Free
6112 39	**– – Of other textile materials :**		
6112 39 10	– – – Containing by weight 5 % or more of rubber thread	3,2	Free
6112 39 90	– – – Other	5,6	Free
	– Women's or girls' swimwear :		
6112 41	**– – Of synthetic fibres :**		
6112 41 10	– – – Containing by weight 5 % or more of rubber thread	3,2	Free
6112 41 90	– – – Other	5,6	Free
6112 49	**– – Of other textile materials :**		
6112 49 10	– – – Containing by weight 5 % or more of rubber thread	3,2	Free
6112 49 90	– – – Other	5,6	Free
6113 00	**Garments, made up of knitted or crocheted fabrics of heading No 5903, 5906, or 5907 :**		
6113 00 10	– Of knitted or crocheted fabrics of heading No 5906	3,2	Free
6113 00 90	– Other	5,6	Free
6114	**Other garments, knitted or crocheted :**		
6114 10 00	**– Of wool or fine animal hair**	5,6	Free
6114 20 00	**– Of cotton**	5,6	Free
6114 30 00	**– Of man-made fibres**	5,6	Free
6114 90 00	**– Of other textile materials**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6115	**Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted :**		
	– **Panty hose and tights :**		
6115 11 00	– – **Of synthetic fibres, measuring per single yarn less than 67 decitex**	7,8	Free
6115 12 00	– – **Of synthetic fibres, measuring per single yarn 67 decitex or more**	7,8	Free
6115 19	– – **Of other textile materials :**		
6115 19 10	– – – Of wool or fine animal hair	7,8	Free
6115 19 90	– – – Other	7,8	Free
6115 20	– **Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex :**		
	– – Of synthetic fibres :		
6115 20 11	– – – Knee-length stockings	7,8	Free
6115 20 19	– – – Other	7,8	Free
6115 20 90	– – Of other textile materials	7,8	Free
	– **Other :**		
6115 91 00	– – **Of wool or fine animal hair**	7,8	Free
6115 92 00	– – **Of cotton**	7,8	Free
6115 93	– – **Of synthetic fibres :**		
6115 93 10	– – – Stockings for varicose veins	3,2	Free
6115 93 30	– – – Knee-length stockings (other than stockings for varicose veins)	7,8	Free
	– – – Other :		
6115 93 91	– – – – Women's stockings	7,8	Free
6115 93 99	– – – – Other	7,8	Free
6115 99 00	– – **Of other textile materials**	7,8	Free
6116	**Gloves, mittens and mitts, knitted or crocheted :**		
6116 10	– **Gloves impregnated, coated or covered with plastics or rubber :**		
6116 10 10	– – With plastics	3,5	Free
6116 10 90	– – With rubber	3,2	Free
	– **Other :**		
6116 91 00	– – **Of wool or fine animal hair**	3,5	Free
6116 92 00	– – **Of cotton**	3,5	Free
6116 93 00	– – **Of synthetic fibres**	3,5	Free
6116 99 00	– – **Of other textile materials**	3,5	Free
6117	**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories :**		
6117 10 00	– **Shawls, scarves, mufflers, mantillas, veils and the like**	5,6	Free
6117 20 00	– **Ties, bow ties and cravats**	5,6	Free
6117 80	– **Other accessories :**		
6117 80 10	– – Knitted or crocheted, elasticated or rubberised	3,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6117 80 90	– – Other	5,6	Free
6117 90 00	– **Parts**	3,2	Free

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6201	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 6203 :**		
	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles :		
6201 11 00	**– – Of wool or fine animal hair**	5,6	Free
6201 12	**– – Of cotton :**		
6201 12 10	– – – Of a weight, per garment, not exceeding 1 kg	5,6	Free
6201 12 90	– – – Of a weight, per garment, exceeding 1 kg	5,6	Free
6201 13	**– – Of man-made fibres :**		
6201 13 10	– – – Of a weight, per garment, not exceeding 1 kg	5,6	Free
6201 13 90	– – – Of a weight, per garment, exceeding 1 kg	5,6	Free
6201 19 00	**– – Of other textile materials**	5,6	Free
	– Other :		
6201 91 00	**– – Of wool or fine animal hair**	5,6	Free
6201 92 00	**– – Of cotton**	5,6	Free
6201 93 00	**– – Of man-made fibres**	5,6	Free
6201 99 00	**– – Of other textile materials**	5,6	Free
6202	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 6204 :**		
	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles :		
6202 11 00	**– – Of wool or fine animal hair**	5,6	Free
6202 12	**– – Of cotton :**		
6202 12 10	– – – Of a weight, per garment, not exceeding 1 kg	5,6	Free
6202 12 90	– – – Of a weight, per garment, exceeding 1 kg	5,6	Free
6202 13	**– – Of man-made fibres :**		
6202 13 10	– – – Of a weight, per garment, not exceeding 1 kg	5,6	Free
6202 13 90	– – – Of a weight, per garment, exceeding 1 kg	5,6	Free
6202 19 00	**– – Of other textile materials**	5,6	Free
	– Other :		
6202 91 00	**– – Of wool or fine animal hair**	5,6	Free
6202 92 00	**– – Of cotton**	5,6	Free
6202 93 00	**– – Of man-made fibres**	5,6	Free
6202 99 00	**– – Of other textile materials**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6203	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) :**		
	– Suits :		
6203 11 00	– – **Of wool or fine animal hair**	5,6	Free
6203 12 00	– – **Of synthetic fibres**	5,6	Free
6203 19	– – **Of other textile materials :**		
6203 19 10	– – – Of cotton	5,6	Free
6203 19 30	– – – Of artificial fibres	5,6	Free
6203 19 90	– – – Other	5,6	Free
	– Ensembles :		
6203 21 00	– – **Of wool or fine animal hair**	5,6	Free
6203 22	– – **Of cotton :**		
6203 22 10	– – – Industrial and occupational	5,6	Free
6203 22 90	– – – Other	5,6	Free
6203 23	– – **Of synthetic fibres :**		
6203 23 10	– – – Industrial and occupational	5,6	Free
6203 23 90	– – – Other	5,6	Free
6203 29	– – **Of other textile materials :**		
	– – – Of artificial fibres :		
6203 29 11	– – – – Industrial and occupational	5,6	Free
6203 29 19	– – – – Other	5,6	Free
6203 29 90	– – – Other	5,6	Free
	– Jackets and blazers :		
6203 31 00	– – **Of wool or fine animal hair**	5,6	Free
6203 32	– – **Of cotton :**		
6203 32 10	– – – Industrial and occupational	5,6	Free
6203 32 90	– – – Other	5,6	Free
6203 33	– – **Of synthetic fibres :**		
6203 33 10	– – – Industrial and occupational	5,6	Free
6203 33 90	– – – Other	5,6	Free
6203 39	– – **Of other textile materials :**		
	– – – Of artificial fibres :		
6203 39 11	– – – – Industrial and occupational	5,6	Free
6203 39 19	– – – – Other	5,6	Free
6203 39 90	– – – Other	5,6	Free
	– Trousers, bib and brace overalls, breeches and shorts :		
6203 41	– – **Of wool or fine animal hair :**		
6203 41 10	– – – Trousers and breeches	5,6	Free
6203 41 30	– – – Bib and brace overalls	5,6	Free
6203 41 90	– – – Other	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6203 42	– – **Of cotton :**		
	– – – Trousers and breeches :		
6203 42 11	– – – – Industrial and occupational	5,6	Free
	– – – – Other :		
6203 42 31	– – – – – Of denim	5,6	Free
6203 42 33	– – – – – Of cut corduroy	5,6	Free
6203 42 35	– – – – – Other	5,6	Free
	– – – Bib and brace overalls :		
6203 42 51	– – – – Industrial and occupational	5,6	Free
6203 42 59	– – – – Other	5,6	Free
6203 42 90	– – – Other	5,6	Free
6203 43	– – **Of synthetic fibres :**		
	– – – Trousers and breeches :		
6203 43 11	– – – – Industrial and occupational	5,6	Free
6203 43 19	– – – – Other	5,6	Free
	– – – Bib and brace overalls :		
6203 43 31	– – – – Industrial and occupational	5,6	Free
6203 43 39	– – – – Other	5,6	Free
6203 43 90	– – – Other	5,6	Free
6203 49	– – **Of other textile materials :**		
	– – – Of artificial fibres :		
	– – – – Trousers and breeches :		
6203 49 11	– – – – – Industrial and occupational	5,6	Free
6203 49 19	– – – – – Other	5,6	Free
	– – – – Bib and brace overalls :		
6203 49 31	– – – – – Industrial and occupational	5,6	Free
6203 49 39	– – – – – Other	5,6	Free
6203 49 50	– – – – Other	5,6	Free
6203 49 90	– – – Other	5,6	Free
6204	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) :**		
	– **Suits :**		
6204 11 00	– – **Of wool or fine animal hair**	5,6	Free
6204 12 00	– – **Of cotton**	5,6	Free
6204 13 00	– – **Of synthetic fibres**	5,6	Free
6204 19	– – **Of other textile materials :**		
6204 19 10	– – – Of artificial fibres	5,6	Free
6204 19 90	– – – Other	5,6	Free
	– **Ensembles :**		
6204 21 00	– – **Of wool or fine animal hair**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6204 22	**– – Of cotton :**		
6204 22 10	– – – Industrial and occupational	5,6	Free
6204 22 90	– – – Other	5,6	Free
6204 23	**– – Of synthetic fibres :**		
6204 23 10	– – – Industrial and occupational	5,6	Free
6204 23 90	– – – Other	5,6	Free
6204 29	**– – Of other textile materials :**		
	– – – Of artificial fibres :		
6204 29 11	– – – – Industrial and occupational	5,6	Free
6204 29 19	– – – – Other	5,6	Free
6204 29 90	– – – Other	5,6	Free
	– Jackets and blazers :		
6204 31 00	**– – Of wool or fine animal hair**	5,6	Free
6204 32	**– – Of cotton :**		
6204 32 10	– – – Industrial and occupational	5,6	Free
6204 32 90	– – – Other	5,6	Free
6204 33	**– – Of synthetic fibres :**		
6204 33 10	– – – Industrial and occupational	5,6	Free
6204 33 90	– – – Other	5,6	Free
6204 39	**– – Of other textile materials :**		
	– – – Of artificial fibres :		
6204 39 11	– – – – Industrial and occupational	5,6	Free
6204 39 19	– – – – Other	5,6	Free
6204 39 90	– – – Other	5,6	Free
	– Dresses :		
6204 41 00	**– – Of wool or fine animal hair**	5,6	Free
6204 42 00	**– – Of cotton**	5,6	Free
6204 43 00	**– – Of synthetic fibres**	5,6	Free
6204 44 00	**– – Of artificial fibres**	5,6	Free
6204 49	**– – Of other textile materials :**		
6204 49 10	– – – Of silk or silk waste	5,6	Free
6204 49 90	– – – Other	5,6	Free
	– Skirts and divided skirts :		
6204 51 00	**– – Of wool or fine animal hair**	5,6	Free
6204 52 00	**– – Of cotton**	5,6	Free
6204 53 00	**– – Of synthetic fibres**	5,6	Free
6204 59	**– – Of other textile materials :**		
6204 59 10	– – – Of artificial fibres	5,6	Free
6204 59 90	– – – Other	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Trousers, bib and brace overalls, breeches and shorts :		
6204 61	**– – Of wool or fine animal hair :**		
6204 61 10	– – – Trousers and breeches	5,6	Free
6204 61 80	– – – Bib and brace overalls	5,6	Free
6204 61 90	– – – Other	5,6	Free
6204 62	**– – Of cotton :**		
	– – – Trousers and breeches :		
6204 62 11	– – – – Industrial and occupational	5,6	Free
	– – – – Other :		
6204 62 31	– – – – – Of denim	5,6	Free
6204 62 33	– – – – – Of cut corduroy	5,6	Free
6204 62 35	– – – – – Other	5,6	Free
	– – – Bib and brace overalls :		
6204 62 51	– – – – Industrial and occupational	5,6	Free
6204 62 59	– – – – Other	5,6	Free
6204 62 90	– – – Other	5,6	Free
6204 63	**– – Of synthetic fibres :**		
	– – – Trousers and breeches :		
6204 63 11	– – – – Industrial and occupational	5,6	Free
6204 63 19	– – – – Other	5,6	Free
	– – – Bib and brace overalls :		
6204 63 31	– – – – Industrial and occupational	5,6	Free
6204 63 39	– – – – Other	5,6	Free
6204 63 90	– – – Other	5,6	Free
6204 69	**– – Of other textile materials :**		
	– – – Of artificial fibres :		
	– – – – Trousers and breeches :		
6204 69 11	– – – – – Industrial and occupational	5,6	Free
6204 69 19	– – – – – Other	5,6	Free
	– – – – Bib and brace overalls :		
6204 69 31	– – – – – Industrial and occupational	5,6	Free
6204 69 39	– – – – – Other	5,6	Free
6204 69 50	– – – – Other	5,6	Free
6204 69 90	– – – Other	5,6	Free
6205	**Men's or boys' shirts :**		
6205 10 00	**– Of wool or fine animal hair**	7,8	Free
6205 20 00	**– Of cotton**	7,8	Free
6205 30 00	**– Of man-made fibres**	7,8	Free
6205 90	**– Of other textile materials :**		
6205 90 10	– – Of flax or ramie	7,8	Free
6205 90 90	– – Other	7,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6206	**Women's or girls' blouses, shirts and shirt-blouses :**		
6206 10 00	**– Of silk or silk waste**	5,6	Free
6206 20 00	**– Of wool or fine animal hair**	5,6	Free
6206 30 00	**– Of cotton**	5,6	Free
6206 40 00	**– Of man-made fibres**	5,6	Free
6206 90	**– Of other textile materials :**		
6206 90 10	– – Of flax or ramie	5,6	Free
6206 90 90	– – Other	5,6	Free
6207	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles :**		
	– Underpants and briefs :		
6207 11 00	**– – Of cotton**	7,8	Free
6207 19 00	**– – Of other textile materials**	7,8	Free
	– Nightshirts and pyjamas :		
6207 21 00	**– – Of cotton**	7,8	Free
6207 22 00	**– – Of man-made fibres**	7,8	Free
6207 29 00	**– – Of other textile materials**	7,8	Free
	– Other :		
6207 91 00	**– – Of cotton**	5,6	Free
6207 92 00	**– – Of man-made fibres**	5,6	Free
6207 99 00	**– – Of other textile materials**	5,6	Free
6208	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles :**		
	– Slips and petticoats :		
6208 11 00	**– – Of man-made fibres**	5,2	Free
6208 19	**– – Of other textile materials :**		
6208 19 10	– – – Of cotton	5,2	Free
6208 19 90	– – – Other	5,2	Free
	– Nightdresses and pyjamas :		
6208 21 00	**– – Of cotton**	5,2	Free
6208 22 00	**– – Of man-made fibres**	5,2	Free
6208 29 00	**– – Of other textile materials**	5,2	Free
	– Other :		
6208 91	**– – Of cotton :**		
6208 91 10	– – – Negligés, bathrobes, dressing gowns and similar articles	5,6	Free
6208 91 90	– – – Other	5,2	Free
6208 92	**– – Of man-made fibres :**		
6208 92 10	– – – Negligés, bathrobes, dressing gowns and similar articles	5,6	Free
6208 92 90	– – – Other	5,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6208 99 00	– – **Of other textile materials**	5,2	Free
6209	**Babies' garments and clothing accessories :**		
6209 10 00	– **Of wool or fine animal hair**	2,5	Free
6209 20 00	– **Of cotton**	2,5	Free
6209 30 00	– **Of synthetic fibres**	2,5	Free
6209 90 00	– **Of other textile materials**	2,5	Free
6210	**Garments, made up of fabrics of heading No 5602, 5603, 5903, 5906 or 5907 :**		
6210 10	– **Of fabrics of heading No 5602 or 5603 :**		
6210 10 10	– – Of fabrics of heading No 5602	5,2	Free
	– – Of fabrics of heading No 5603 :		
6210 10 91	– – – In sterile packs	5,2	Free
6210 10 99	– – – Other	5,2	Free
6210 20 00	– **Other garments, of the type described in subheadings 6201 11 to 6201 19**	5,6	Free
6210 30 00	– **Other garments, of the type described in subheadings 6202 11 to 6202 19**	5,6	Free
6210 40 00	– **Other men's or boys' garments**	5,6	Free
6210 50 00	– **Other women's or girls' garments**	5,6	Free
6211	**Track suits, ski suits and swimwear; other garments :**		
	– **Swimwear :**		
6211 11 00	– – **Men's or boys'**	5,6	Free
6211 12 00	– – **Women's or girls'**	5,6	Free
6211 20 00	– **Ski suits**	5,6	Free
	– **Other garments, men's or boys' :**		
6211 31 00	– – **Of wool or fine animal hair**	5,6	Free
6211 32	– – **Of cotton :**		
6211 32 10	– – – Industrial and occupational clothing	5,6	Free
6211 32 90	– – – Other	5,6	Free
6211 33	– – **Of man-made fibres :**		
6211 33 10	– – – Industrial and occupational clothing	5,6	Free
6211 33 90	– – – Other	5,6	Free
6211 39 00	– – **Of other textile materials**	5,6	Free
	– **Other garments, women's or girls' :**		
6211 41 00	– – **Of wool or fine animal hair**	5,6	Free
6211 42	– – **Of cotton :**		
6211 42 10	– – – Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	5,6	Free
6211 42 90	– – – Other	5,6	Free
6211 43	– – **Of man-made fibres :**		
6211 43 10	– – – Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	5,6	Free
6211 43 90	– – – Other	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6211 49 00	– – **Of other textile materials**	5,6	Free
6212	**Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted :**		
6212 10 00	– **Brassières**	2,6	Free
6212 20 00	– **Girdles and panty-girdles**	2,6	Free
6212 30 00	– **Corselettes**	2,6	Free
6212 90 00	– **Other**	2,6	Free
6213	**Handkerchiefs :**		
6213 10 00	– **Of silk or silk waste**	4	Free
6213 20 00	– **Of cotton**	4	Free
6213 90 00	– **Of other textile materials**	4	Free
6214	**Shawls, scarves, mufflers, mantillas, veils and the like :**		
6214 10 00	– **Of silk or silk waste**	3,2	Free
6214 20 00	– **Of wool or fine animal hair**	3,2	Free
6214 30 00	– **Of synthetic fibres**	3,2	Free
6214 40 00	– **Of artificial fibres**	3,2	Free
6214 90	– **Of other textile materials :**		
6214 90 10	– – Of cotton	3,2	Free
6214 90 90	– – Other	3,2	Free
6215	**Ties, bow ties and cravats :**		
6215 10 00	– **Of silk or silk waste**	2,5	Free
6215 20 00	– **Of man-made fibres**	2,5	Free
6215 90 00	– **Of other textile materials**	2,5	Free
6216 00 00	**Gloves, mittens and mitts**	3	Free
6217	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212 :**		
6217 10 00	– **Accessories**	2,5	Free
6217 90 00	– **Parts**	2,5	Free

CHAPTER 63

OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. OTHER MADE UP TEXTILE ARTICLES		
6301	**Blankets and travelling rugs :**		
6301 10 00	**– Electric blankets**	2,7	Free
6301 20	**– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair :**		
6301 20 10	– – Knitted or crocheted	4,8	Free
	– – Other :		
6301 20 91	– – – Wholly of wool or fine animal hair	8,4	Free
6301 20 99	– – – Other	8,4	Free
6301 30	**– Blankets (other than electric blankets) and travelling rugs, of cotton :**		
6301 30 10	– – Knitted or crocheted	4,8	Free
6301 30 90	– – Other	4,5	Free
6301 40	**– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres :**		
6301 40 10	– – Knitted or crocheted	4,8	Free
6301 40 90	– – Other	2,7	Free
6301 90	**– Other blankets and travelling rugs :**		
6301 90 10	– – Knitted or crocheted	4,8	Free
6301 90 90	– – Other	2,7	Free
6302	**Bed linen, table linen, toilet linen and kitchen linen :**		
6302 10	**– Bed linen, knitted or crocheted :**		
6302 10 10	– – Of cotton	4,8	Free
6302 10 90	– – Of other textile materials	4,8	Free
	– Other bed linen, printed :		
6302 21 00	**– – Of cotton**	7,8	Free
6302 22	**– – Of man-made fibres :**		
6302 22 10	– – – Nonwovens	2,7	Free
6302 22 90	– – – Other	7,8	Free
6302 29	**– – Of other textile materials :**		
6302 29 10	– – – Of flax or ramie	7,8	Free
6302 29 90	– – – Of other textile materials	7,8	Free
	– Other bed linen :		
6302 31	**– – Of cotton :**		
6302 31 10	– – – Mixed with flax	7,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6302 31 90	– – – Other	7,8	Free
6302 32	– – **Of man-made fibres :**		
6302 32 10	– – – Nonwovens	2,7	Free
6302 32 90	– – – Other	7,8	Free
6302 39	– – **Of other textile materials :**		
6302 39 10	– – – Of flax	7,8	Free
6302 39 30	– – – Of ramie	7,8	Free
6302 39 90	– – – Of other textile materials	7,8	Free Free
6302 40 00	– **Table linen, knitted or crocheted**	4,8	Free
	– **Other table linen :**		
6302 51	– – **Of cotton :**		
6302 51 10	– – – Mixed with flax	7,8	Free
6302 51 90	– – – Other	7,8	Free
6302 52 00	– – **Of flax**	7,8	Free
6302 53	– – **Of man-made fibres :**		
6302 53 10	– – – Nonwovens	2,7	Free
6302 53 90	– – – Other	7,8	Free
6302 59 00	– – **Of other textile materials**	7,8	Free
6302 60 00	– **Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton**	7,8	Free
	– **Other :**		
6302 91	– – **Of cotton :**		
6302 91 10	– – – Mixed with flax	7,8	Free
6302 91 90	– – – Other	7,8	Free
6302 92 00	– – **Of flax**	7,8	Free
6302 93	– – **Of man-made fibres :**		
6302 93 10	– – – Nonwovens	2,7	Free
6302 93 90	– – – Other	7,8	Free
6302 99 00	– – **Of other textile materials**	7,8	Free
6303	**Curtains (including drapes) and interior blinds; curtain or bed valances :**		
	– **Knitted or crocheted :**		
6303 11 00	– – **Of cotton**	4,8	Free
6303 12 00	– – **Of synthetic fibres**	4,8	Free
6303 19 00	– – **Of other textile materials**	4,8	Free
	– **Other :**		
6303 91 00	– – **Of cotton**	7,8	Free
6303 92	– – **Of synthetic fibres :**		
6303 92 10	– – – Nonwovens	2,7	Free
6303 92 90	– – – Other	7,8	Free
6303 99	– – **Of other textile materials :**		
6303 99 10	– – – Nonwovens	2,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6303 99 90	– – – Other	7,8	Free
6304	**Other furnishing articles, excluding those of heading No 9404 :**		
	– Bedspreads :		
6304 11 00	– – **Knitted or crocheted**	4,8	Free
6304 19	– – **Other :**		
6304 19 10	– – – Of cotton	7,8	Free
6304 19 30	– – – Of flax or ramie	7,8	Free
6304 19 90	– – – Of other textile materials	2,7	Free
	– Other :		
6304 91 00	– – **Knitted or crocheted**	4,8	Free
6304 92 00	– – **Not knitted or crocheted, of cotton**	2,4	Free
6304 93 00	– – **Not knitted or crocheted, of synthetic fibres**	2,4	Free
6304 99	– – **Not knitted or crocheted, of other textile materials :**		
	– – – Other :		
6305	**Sacks and bags, of a kind used for the packing of goods :**		
6305 10	**– Of jute or of other textile bast fibres of heading No 5303 :**		
6305 10 10	– – Used	2,1	Free
6305 10 90	– – Other	3,4	Free
6305 20 00	**– Of cotton**	2,4	Free
	– Of man-made textile materials :		
6305 31	– – **Of polyethylene or polypropylene strip or the like :**		
6305 31 10	– – – Knitted or crocheted	4,8	Free
	– – – Other :		
6305 31 91	– – – – Of fabric weighing 120 g/m² or less	2,8	Free
6305 31 99	– – – – Of fabric weighing more than 120 g/m²	2,8	Free
6305 39 00	– – **Other**	2,7	Free
6305 90 00	**– Of other textile materials**	2,1	Free
6306	**Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods :**		
	– Tarpaulins, awnings and sunblinds :		
6306 11 00	– – **Of cotton**	5,6	Free
6306 12 00	– – **Of synthetic fibres**	5,6	Free
6306 19 00	– – **Of other textile materials**	5,6	Free
	– Tents :		
6306 21 00	– – **Of cotton**	5,6	Free
6306 22 00	– – **Of synthetic fibres**	5,6	Free
6306 29 00	– – **Of other textile materials**	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– **Sails :**		
6306 31 00	– – **Of synthetic fibres**	5,6	Free
6306 39 00	– – **Of other textile materials**	5,6	Free
	– **Pneumatic mattresses :**		
6306 41 00	– – **Of cotton**	5,6	Free
6306 49 00	– – **Of other textile materials**	2,7	Free
	– **Other :**		
6306 91 00	– – **Of cotton**	5,6	Free
6306 99 00	– – **Of other textile materials**	2,7	Free
6307	**Other made up articles, including dress patterns :**		
6307 10	– **Floor-cloths, dish-cloths, dusters and similar cleaning cloths :**		
6307 10 10	– – Knitted or crocheted	4,8	Free
6307 10 30	– – Nonwovens	2,7	Free
6307 10 90	– – Other	3	Free
6307 20 00	– **Life-jackets and life-belts**	2,5	Free
6307 90	– **Other :**		
6307 90 10	– – Knitted or crocheted	4,8	Free
	– – Other :		
6307 90 91	– – – Of felt	2,4	Free
6307 90 99	– – – Other	2,1	Free
	II. SETS		
6308 00 00	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale**	2,2	Free
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00	**Worn clothing and other worn articles**	1,9	Free
6310	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials :**		
6310 10	– **Sorted :**		
6310 10 10	– – Of wool or fine or coarse animal hair	Free	Free
6310 10 30	– – Of flax or cotton	Free	Free
6310 10 90	– – Of other textile materials	Free	Free
6310 90 00	– **Other**	Free	Free

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6401	**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes :**		
6401 10	**– Footwear incorporating a protective metal toe-cap :**		
6401 10 10	– – With uppers of rubber	8	Free
6401 10 90	– – With uppers of plastics	8	Free
	– Other footwear :		
6401 91	– – **Covering the knee :**		
6401 91 10	– – – With uppers of rubber	8	Free
6401 91 90	– – – With uppers of plastics	8	Free
6401 92	– – **Covering the ankle but not covering the knee :**		
6401 92 10	– – – With uppers of rubber	8	Free
6401 92 90	– – – With uppers of plastics	8	Free
6401 99	– – **Other :**		
6401 99 10	– – – With uppers of rubber	8	Free
6401 99 90	– – – With uppers of plastics	8	Free
6402	**Other footwear with outer soles and uppers of rubber or plastics :**		
	– Sports footwear :		
6402 11 00	– – **Ski-boots and cross-country ski footwear**	8	Free
6402 19 00	– – **Other**	8	Free
6402 20 00	– **Footwear with upper straps or thongs assembled to the sole by means of plugs**	8	Free
6402 30	– **Other footwear, incorporating a protective metal toe-cap :**		
6402 30 10	– – With uppers of rubber	8	Free
6402 30 90	– – With uppers of plastics	8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other footwear :		
6402 91	**– – Covering the ankle :**		
6402 91 10	– – – With uppers of rubber	8	Free
6402 91 90	– – – With uppers of plastics	8	Free
6402 99	**– – Other :**		
6402 99 10	– – – With uppers of rubber	8	Free
	– – – With uppers of plastics :		
	– – – – Footwear with a vamp made of straps or which has one or more pieces cut out :		
6402 99 31	– – – – – With sole and heel combined having a height of more than 3 cm	8	Free
6402 99 39	– – – – – Other	8	Free
6402 99 50	– – – – Slippers and other house footwear	8	Free
	– – – – Other, with in-soles of a length :		
6402 99 91	– – – – – Of less than 24 cm	8	Free
	– – – – – Of 24 cm or more :		
6402 99 95	– – – – – – For men	8	Free
6402 99 99	– – – – – – For women	8	Free
6403	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather :**		
	– Sports footwear :		
6403 11 00	**– – Ski-boots and cross-country ski footwear**	4,8	Free
6403 19 00	**– – Other**	4,8	Free
6403 20 00	**– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe**	4,8	Free
6403 30 00	**– Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap**	4,8	Free
6403 40 00	**– Other footwear, incorporating a protective metal toe-cap**	4,8	Free
	– Other footwear with outer soles of leather :		
6403 51	**– – Covering the ankle :**		
	– – – Covering the ankle but no part of the calf, with in-soles of a length :		
6403 51 11	– – – – Of less than 24 cm	4,8	Free
	– – – – Of 24 cm or more :		
6403 51 15	– – – – – For men	4,8	Free
6403 51 19	– – – – – For women	4,8	Free
	– – – Other, with in-soles of a length :		
6403 51 91	– – – – Of less than 24 cm	4,8	Free
	– – – – Of 24 cm or more :		
6403 51 95	– – – – – For men	4,8	Free
6403 51 99	– – – – – For women	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6403 59	– – **Other :**		
	– – – Footwear with a vamp made of straps or which has one or several pieces cut out :		
6403 59 11	– – – – With sole and heel combined having a height of more than 3 cm	4,8	Free
	– – – – Other, with in-soles of a length :		
6403 59 31	– – – – – Of less than 24 cm	4,8	Free
	– – – – – Of 24 cm or more :		
6403 59 35	– – – – – – For men	4,8	Free
6403 59 39	– – – – – – For women	4,8	Free
6403 59 50	– – – Slippers and other indoor footwear	4,8	Free
	– – – Other, with in-soles of a length :		
6403 59 91	– – – – Of less than 24 cm	4,8	Free
	– – – – Of 24 cm or more :		
6403 59 95	– – – – – For men	4,8	Free
6403 59 99	– – – – – For women	4,8	Free
	– **Other footwear :**		
6403 91	– – **Covering the ankle :**		
	– – – Covering the ankle but no part of the calf, with in-soles of a length :		
6403 91 11	– – – – Of less than 24 cm	4,8	Free
	– – – – Of 24 cm or more :		
6403 91 15	– – – – – For men	4,8	Free
6403 91 19	– – – – – For women	4,8	Free
	– – – Other, with in-soles of a length :		
6403 91 91	– – – – Of less than 24 cm	4,8	Free
	– – – – Of 24 cm or more :		
6403 91 95	– – – – – For men	4,8	Free
6403 91 99	– – – – – For women	4,8	Free
6403 99	– – **Other :**		
	– – – Footwear with a vamp made of straps or which has one or several pieces cut out :		
6403 99 11	– – – – With sole and heel combined having a height of more than 3 cm	4,8	Free
	– – – – Other, with in-soles of a length :		
6403 99 31	– – – – – Of less than 24 cm	4,8	Free
	– – – – – Of 24 cm or more :		
6403 99 35	– – – – – – For men	4,8	Free
6403 99 39	– – – – – – For women	4,8	Free
6403 99 50	– – – Slippers and other indoor footwear	4,8	Free
	– – – Other, with in-soles of a length :		
6403 99 91	– – – – Of less than 24 cm	4,8	Free
	– – – – Of 24 cm or more :		
6403 99 95	– – – – – For men	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6403 99 99	– – – – – For women	4,8	Free
6404	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials :**		
	– Footwear with outer soles of rubber or plastics :		
6404 11 00	– – **Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like**	12	Free
6404 19	– – **Other :**		
6404 19 10	– – – Slippers and other indoor footwear	12	Free
6404 19 90	– – – Other	12	Free
6404 20	**– Footwear with outer soles of leather or composition leather :**		
6404 20 10	– – Slippers and other indoor footwear	12	Free
6404 20 90	– – Other	12	Free
6405	**Other footwear :**		
6405 10	**– With uppers of leather or composition leather :**		
6405 10 10	– – With outer soles of wood or cork	2,3	Free
6405 10 90	– – With outer soles of other materials	1,9	Free
6405 20	**– With uppers of textile materials :**		
6405 20 10	– – With outer soles of wood or cork	2,3	Free
	– – With outer soles of other materials :		
6405 20 91	– – – Slippers and other indoor footwear	1,9	Free
6405 20 99	– – – Other	1,9	Free
6405 90	**– Other :**		
6405 90 10	– – With outer soles of rubber, plastics, leather or composition leather	12	Free
6405 90 90	– – With outer soles of other materials	1,9	Free
6406	**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof :**		
6406 10	**– Uppers and parts thereof, other than stiffeners :**		
	– – Of leather :		
6406 10 11	– – – Uppers	1,8	Free
6406 10 19	– – – Parts of uppers	1,8	Free
6406 10 90	– – Of other materials	1,8	Free
6406 20	**– Outer soles and heels, of rubber or plastics :**		
6406 20 10	– – Of rubber	1,8	Free
6406 20 90	– – Of plastics	1,8	Free
	– Other :		
6406 91 00	– – **Of wood**	1,8	Free
6406 99	– – **Of other materials :**		
6406 99 10	– – – Gaiters, leggings and similar articles and parts thereof	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6406 99 30	– – – Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	2,3	Free
6406 99 50	– – – Removable in-soles and other removable accessories	1,8	Free
6406 99 90	– – – Other	1,8	Free

CHAPTER 65

HEADGEAR AND PARTS THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6501 00 00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt**	2	Free
6502 00 00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed**	Free	Free
6503 00	**Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed :**		
6503 00 10	– Of fur felt or of felt of wool and fur	2	Free
6503 00 90	– Other	2,1	Free
6504 00 00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed**	Free	Free
6505	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed :**		
6505 10 00	**– Hair-nets**	2	Free
6505 90	**– Other :**		
	– – Berets, bonnets, skull-caps, fezzes, tarbooshes and the like :		
6505 90 11	– – – Of knitted or crocheted material, fulled or felted	2,4	Free
6505 90 19	– – – Other	2,4	Free
6505 90 30	– – Peaked caps	2,4	Free
6505 90 90	– – Other	2,4	Free
6506	**Other headgear, whether or not lined or trimmed :**		
6506 10	**– Safety headgear :**		
6506 10 10	– – Of plastics	2,4	Free
6506 10 30	– – Of metal	2,4	Free
6506 10 90	– – Of other materials	2,4	Free
	– Other :		
6506 91	**– – Of rubber or of plastics :**		
6506 91 10	– – – Of rubber	2,4	Free
6506 91 90	– – – Of plastics	2,4	Free
6506 92 00	**– – Of furskin**	2,4	Free
6506 99 00	**– – Of other materials**	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6507 00 00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear**	1,5	Free

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6601	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) :**		
6601 10 00	**– Garden or similar umbrellas**	3,2	Free
	– Other :		
6601 91 00	**– – Having a telescopic shaft**	3,2	Free
6601 99	**– – Other :**		
6601 99 10	– – – With a cover of textile material	3,2	Free
6601 99 90	– – – Other	3,2	Free
6602 00 00	**Walking-sticks, seat-sticks, whips, riding-crops and the like**	1,9	Free
6603	**Parts, trimmings and accessories of articles of heading No 6601 or 6602 :**		
6603 10 00	**– Handles and knobs**	1,8	Free
6603 20 00	**– Umbrella frames, including frames mounted on shafts (sticks)**	3	Free
6603 90 00	**– Other**	2,8	Free

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6701 00 00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No 0505 and worked quills and scapes)**	2	Free
6702	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit :**		
6702 10 00	**– Of plastics**	2,8	Free
6702 90 00	**– Of other materials**	2,8	Free
6703 00 00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like**	1,4	Free
6704	**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included :**		
	– Of synthetic textile materials :		
6704 11 00	**– – Complete wigs**	2	Free
6704 19 00	**– – Other**	2	Free
6704 20 00	**– Of human hair**	2	Free
6704 90 00	**– Of other materials**	2	Free

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6801 00 00	**Setts, curbstones and flagstones, of natural stone (except slate)**	0,8	Free
6802	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) :**		
6802 10 00	**– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder**	Free	Free
	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :		
6802 21 00	**– – Marble, travertine and alabaster**	2,1	Free
6802 22 00	**– – Other calcareous stone**	2,1	Free
6802 23 00	**– – Granite**	1,2	Free
6802 29 00	**– – Other stone**	Free	Free
	– Other :		
6802 91 00	**– – Marble, travertine and alabaster**	1,7	Free
6802 92 00	**– – Other calcareous stone**	1,7	Free
6802 93	**– – Granite :**		
6802 93 10	– – – Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	Free
6802 93 90	– – – Other	1,5	Free
6802 99	**– – Other stone :**		
6802 99 10	– – – Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	Free
6802 99 90	– – – Other	1,5	Free
6803 00	**Worked slate and articles of slate or of agglomerated slate :**		
6803 00 10	– Roofing and wall slates	1,5	Free
6803 00 90	– Other	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6804	**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials :**		
6804 10 00	**– Millstones and grindstones for milling, grinding or pulping**	0,8	Free
	– Other millstones, grindstones, grinding wheels and the like :		
6804 21 00	**– – Of agglomerated synthetic or natural diamond**	1,2	Free
6804 22	**– – Of other agglomerated abrasives or of ceramics :**		
	– – – Of artificial abrasives, with binder :		
	– – – – Of synthetic or artificial resin :		
6804 22 11	– – – – – Not reinforced with fabric	0,8	Free
6804 22 19	– – – – – Reinforced with fabric	0,8	Free
6804 22 30	– – – – Of ceramics or silicates	0,8	Free
6804 22 50	– – – – Of other materials	0,8	Free
6804 22 90	– – – Other	0,8	Free
6804 23 00	**– – Of natural stone**	1	Free
6804 30 00	**– Hand sharpening or polishing stones**	1,2	Free
6805	**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up :**		
6805 10 00	**– On a base of woven textile fabric only**	1,4	Free
6805 20 00	**– On a base of paper or paperboard only**	1,4	Free
6805 30	**– On a base of other materials :**		
6805 30 10	– – On a base of woven textile fabric combined with paper or paperboard	1,4	Free
6805 30 90	– – Other	1,4	Free
6806	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials, other than those of heading No 6811 or 6812 or of Chapter 69 :**		
6806 10 00	**– Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls**	0,8	Free
6806 20	**– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) :**		
6806 20 10	– – Expanded clays	1,1	Free
6806 20 90	– – Other	1,1	Free
6806 90 00	**– Other**	1,1	Free
6807	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) :**		
6807 10	**– In rolls :**		
	– – Roofing and facing products, with a substrate consisting of :		
6807 10 11	– – – Paper or paperboard	1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6807 10 19	– – – Other materials	1	Free
6807 10 90	– – Other	1	Free
6807 90 00	**– Other**	1	Free
6808 00 00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders**	1,7	Free
6809	**Articles of plaster or of compositions based on plaster :**		
	– Boards, sheets, panels, tiles and similar articles, not ornamented :		
6809 11 00	– – **Faced or reinforced with paper or paperboard only**	1,1	Free
6809 19 00	– – **Other**	1,1	Free
6809 90 00	**– Other articles**	1,2	Free
6810	**Articles of cement, of concrete or of artificial stone, whether or not reinforced :**		
	– Tiles, flagstones, bricks and similar articles :		
6810 11	– – **Building blocks and bricks :**		
6810 11 10	– – – Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	1,2	Free
6810 11 90	– – – Other	1,2	Free
6810 19	– – **Other :**		
6810 19 10	– – – Roofing tiles	1,2	Free
6810 19 30	– – – Other tiles and paving	1,2	Free
6810 19 90	– – – Other	1,2	Free
6810 20 00	**– Pipes**	1,2	Free
	– Other articles :		
6810 91 00	– – **Prefabricated structural components for building or civil engineering**	1,2	Free
6810 99 00	– – **Other**	1,2	Free
6811	**Articles of asbestos-cement, of cellulose fibre-cement or the like :**		
6811 10 00	**– Corrugated sheets**	1,2	Free
6811 20	**– Other sheets, panels, tiles and similar articles :**		
	– – Sheets :		
6811 20 11	– – – Not exceeding 40x60 cm, for roofing or walls	1,2	Free
6811 20 19	– – – Other	1,2	Free
6811 20 90	– – Other	1,2	Free
6811 30 00	**– Tubes, pipes and tube or pipe fittings**	1,2	Free
6811 90 00	**– Other articles**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6812	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No 6811 or 6813 :**		
6812 10 00	**– Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate**	1,5	Free
6812 20 00	**– Yarn and thread**	1,9	Free
6812 30 00	**– Cords and string, whether or not plaited**	1,9	Free
6812 40 00	**– Woven or knitted fabric**	1,9	Free
6812 50 00	**– Clothing, clothing accessories, footwear and headgear**	1,9	Free
6812 60 00	**– Paper, millboard and felt**	1,9	Free
6812 70 00	**– Compressed asbestos fibre jointing, in sheets or rolls**	2,7	Free
6812 90	**– Other :**		
6812 90 10	– – For use in civil aircraft (1)	Free	Free
6812 90 90	– – Other	1,9	Free
6813	**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials :**		
6813 10	**– Brake linings and pads :**		
6813 10 10	– – With a basis of asbestos or other mineral substances, for use in civil aircraft (1)	Free	Free
6813 10 90	– – Other	2,1	Free
6813 90	**– Other :**		
6813 90 10	– – With a basis of asbestos or other mineral substances, for use in civil aircraft (1)	Free	Free
6813 90 90	– – Other	2,1	Free
6814	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials :**		
6814 10 00	**– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support**	1,5	Free
6814 90	**– Other :**		
6814 90 10	– – Sheets or splittings of mica	1,4	Free
6814 90 90	– – Other	2,1	Free
6815	**Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :**		
6815 10 00	**– Non-electrical articles of graphite or other carbon**	1,2	Free
6815 20 00	**– Articles of peat**	1,2	Free
	– Other articles :		
6815 91 00	**– – Containing magnesite, dolomite or chromite**	1,2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6815 99	– – **Other :**		
6815 99 10	– – – Of refractory materials, chemically bonded	1,2	Free
6815 99 90	– – – Other	1,2	Free

CHAPTER 69

CERAMIC PRODUCTS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901 00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths :**		
6901 00 10	– Bricks weighing more than 650 kg/m³	1,5	Free
6901 00 90	– Other	2	Free
6902	**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths :**		
6902 10 00	**– Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3**	1,6	Free
6902 20	**– Containing, by weight, more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products :**		
6902 20 10	– – Containing, by weight, 93 % or more of silica (SiO_2)	1,6	Free
	– – Other :		
6902 20 91	– – – Containing, by weight, more than 7 % but less than 45 % of alumina (Al_2O_3) . .	1,6	Free
6902 20 99	– – – Other	1,6	Free
6902 90 00	**– Other**	1,6	Free
6903	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths :**		
6903 10 00	**– Containing, by weight, more than 50 % of graphite or other forms of carbon or of a mixture of these products**	3,2	Free
6903 20	**– Containing, by weight, more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2) :**		
6903 20 10	– – Containing, by weight, less than 45 % of alumina (Al_2O_3)	3,2	Free
6903 20 90	– – Containing, by weight, 45 % or more of alumina (Al_2O_3)	3,2	Free
6903 90	**– Other :**		
6903 90 10	– – Containing, by weight, more than 25 % but not more than 50 % of graphite or other forms of carbon or of a mixture of these products	3,2	Free
6903 90 90	– – Other	3,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	II. OTHER CERAMIC PRODUCTS		
6904	**Ceramic building bricks, flooring blocks, support or filler tiles and the like :**		
6904 10 00	**– Building bricks**	1,5	Free
6904 90 00	**– Other**	1,5	Free
6905	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods :**		
6905 10 00	**– Roofing tiles**	1,1	Free
6905 90 00	**– Other**	1,5	Free
6906 00 00	**Ceramic pipes, conduits, guttering and pipe fittings**	1,4	Free
6907	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing :**		
6907 10 00	**– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm**	4,8	Free
6907 90	**– Other :**		
6907 90 10	– – Double tiles of the 'Spaltplatten' type	4,8	Free
	– – Other :		
6907 90 91	– – – Stoneware	4,8	Free
6907 90 93	– – – Earthenware or fine pottery	4,8	Free
6907 90 99	– – – Other	4,8	Free
6908	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing :**		
6908 10 00	**– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm**	3,2	Free
6908 90	**– Other :**		
	– – Of common pottery :		
6908 90 11	– – – Double tiles of the 'Spaltplatten' type	3,2	Free
6908 90 19	– – – Other	3,2	Free
	– – Other :		
6908 90 31	– – – Double tiles of the 'Spaltplatten' type	3,6	Free
	– – – Other :		
6908 90 51	– – – – With a face of not more than 90 cm²	3,6	Free
	– – – – Other :		
6908 90 91	– – – – – Stoneware	3,6	Free
6908 90 93	– – – – – Earthenware or fine pottery	3,6	Free
6908 90 99	– – – – – Other	3,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
6909	**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods :**		
	– Ceramic wares for laboratory, chemical or other technical uses :		
6909 11 00	**– – Of porcelain or china**	2,7	Free
6909 19 00	**– – Other**	2	Free
6909 90 00	**– Other**	2	Free
6910	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures :**		
6910 10 00	**– Of porcelain or china**	4	Free
6910 90 00	**– Other**	4	Free
6911	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china :**		
6911 10 00	**– Tableware and kitchenware**	5,4	Free
6911 90 00	**– Other**	5,4	Free
6912 00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :**		
6912 00 10	– Of common pottery	2	Free
6912 00 30	– Stoneware	2,4	Free
6912 00 50	– Earthenware or fine pottery	4,2	Free
6912 00 90	– Other	3	Free
6913	**Statuettes and other ornamental ceramic articles :**		
6913 10 00	**– Of porcelain or china**	3,6	Free
6913 90	**– Other :**		
6913 90 10	– – Of common pottery	2	Free
	– – Other :		
6913 90 91	– – – Stoneware	3,6	Free
6913 90 93	– – – Earthenware or fine pottery	3,6	Free
6913 90 99	– – – Other	3,6	Free
6914	**Other ceramic articles :**		
6914 10 00	**– Of porcelain or china**	3	Free
6914 90	**– Other :**		
6914 90 10	– – Of common pottery	2	Free
6914 90 90	– – Other	2	Free

CHAPTER 70

GLASS AND GLASSWARE

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7001 00	**Cullet and other waste and scrap of glass; glass in the mass :**		
7001 00 10	– Cullet and other waste and scrap of glass	Free	Free
	– Glass in the mass :		
7001 00 91	– – Optical glass	2,3	Free
7001 00 99	– – Other	1,1	Free
7002	**Glass in balls (other than microspheres of heading No 7018), rods or tubes, unworked :**		
7002 10 00	– **Balls**	1,9	Free
7002 20	– **Rods :**		
7002 20 10	– – Of optical glass	2,3	Free
7002 20 90	– – Other	1,2	Free
	– **Tubes :**		
7002 31 00	– – **Of fused quartz or other fused silica**	1,2	Free
7002 32 00	– – **Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C**	1,9	Free
7002 39 00	– – **Other**	1,9	Free
7003	**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked :**		
	– **Non-wired sheets :**		
7003 11	– – **Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer :**		
7003 11 10	– – – Of optical glass	2,3	Free
7003 11 90	– – – Other	2 MIN 0,3 Ecu/100 kg/br	Free
7003 19	– – **Other :**		
7003 19 10	– – – Of optical glass	2,3	Free
7003 19 90	– – – Other	2 MIN 0,3 Ecu/100 kg/br	Free
7003 20	– **Wired sheets :**		
7003 20 10	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	2 MIN 0,2 Ecu/100 kg/br	Free
7003 20 90	– – Other	2 MIN 0,2 Ecu/100 kg/br	Free
7003 30 00	– **Profiles**	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7004	**Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked :**		
7004 10	**– Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer :**		
7004 10 10	– – Optical glass	2,3	Free
7004 10 30	– – Antique glass	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 10 50	– – Horticultural sheet glass	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 10 90	– – Other	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 90	**– Other glass :**		
7004 90 10	– – Optical glass	2,3	Free
7004 90 50	– – Antique glass	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 90 70	– – Horticultural sheet glass	2,4 MIN 0,2 Ecu/100 kg/br	Free
	– – Other, of a thickness :		
7004 90 91	– – – Not exceeding 2,5 mm	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 90 93	– – – Exceeding 2,5 mm but not exceeding 3,5 mm	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 90 95	– – – Exceeding 3,5 mm but not exceeding 4,5 mm	2,4 MIN 0,2 Ecu/100 kg/br	Free
7004 90 99	– – – Exceeding 4,5 mm	2,4 MIN 0,2 Ecu/100 kg/br	Free
7005	**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked :**		
7005 10	**– Non-wired glass, having an absorbent or reflecting layer :**		
7005 10 10	– – Horticultural sheet glass	1,5	Free
	– – Other, of a thickness :		
7005 10 31	– – – Not exceeding 2,5 mm	1,5	Free
7005 10 33	– – – Exceeding 2,5 mm but not exceeding 3,5 mm	1,5	Free
7005 10 35	– – – Exceeding 3,5 mm but not exceeding 4,5 mm	1,5	Free
7005 10 91	– – – Exceeding 4,5 mm but not exceeding 5,5 mm	1,5	Free
7005 10 93	– – – Exceeding 5,5 mm but not exceeding 7 mm	1,5	Free
7005 10 95	– – – Exceeding 7 mm	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other non-wired glass :		
7005 21	**– – Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground :**		
7005 21 10	– – – Of a thickness not exceeding 2,5 mm	1,5	Free
7005 21 20	– – – Of a thickness exceeding 2,5 mm but not exceeding 3,5 mm	1,5	Free
7005 21 30	– – – Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	1,5	Free
7005 21 40	– – – Of a thickness exceeding 4,5 mm but not exceeding 5,5 mm	1,5	Free
7005 21 50	– – – Of a thickness exceeding 5,5 mm but not exceeding 7 mm	1,5	Free
7005 21 90	– – – Of a thickness exceeding 7 mm	1,5	Free
7005 29	**– – Other :**		
7005 29 10	– – – Horticultural sheet glass	1,5	Free
	– – – Other, of a thickness :		
7005 29 31	– – – – Not exceeding 2,5 mm	1,5	Free
7005 29 33	– – – – Exceeding 2,5 mm but not exceeding 3,5 mm	1,5	Free
7005 29 35	– – – – Exceeding 3,5 mm but not exceeding 4,5 mm	1,5	Free
7005 29 91	– – – – Exceeding 4,5 mm but not exceeding 5,5 mm	1,5	Free
7005 29 93	– – – – Exceeding 5,5 mm but not exceeding 7 mm	1,5	Free
7005 29 95	– – – – Exceeding 7 mm	1,5	Free
7005 30 00	**– Wired glass**	1,5	Free
7006 00	**Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials :**		
7006 00 10	– Optical glass	2,3	Free
7006 00 90	– Other	2,1	Free
7007	**Safety glass, consisting of toughened (tempered) or laminated glass :**		
	– Toughened (tempered) safety glass :		
7007 11	**– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :**		
7007 11 10	– – – Of size and shape suitable for incorporation in motor vehicles	2,3	Free
7007 11 90	– – – Other	2,3	Free
7007 19	**– – Other :**		
7007 19 10	– – – Enamelled	2,3	Free
7007 19 30	– – – Coloured throughout the mass (body tinted) or having an absorbent or reflecting layer	2,3	Free
7007 19 90	– – – Other	2,3	Free
	– Laminated safety glass :		
7007 21	**– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :**		
7007 21 10	– – – Windshields, not framed, for use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
7007 21 91	– – – – Of size and shape suitable for incorporation in motor vehicles	2,3	Free
7007 21 99	– – – – Other	2,3	Free
7007 29 00	– – **Other**	2,3	Free
7008 00	**Multiple-walled insulating units of glass :**		
	– Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer :		
7008 00 11	– – Double-walled	2,1	Free
7008 00 19	– – Other	2,1	Free
	– Other :		
7008 00 91	– – Double-walled	2,1	Free
7008 00 99	– – Other	2,1	Free
7009	**Glass mirrors, whether or not framed, including rear-view mirrors :**		
7009 10 00	– **Rear-view mirrors for vehicles**	2,6	Free
	– **Other :**		
7009 91 00	– – **Unframed**	2,6	Free
7009 92 00	– – **Framed**	2,6	Free
7010	**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass :**		
7010 10 00	– **Ampoules**	2,3	Free
7010 90	– **Other :**		
7010 90 10	– – Preserving jars (sterilizing jars)	4,8	Free
	– – Other :		
	– – – Containers of a kind used for the conveyance or packing of goods :		
7010 90 21	– – – – Made from tubing of glass of a thickness of less than 1 mm	3,6	Free
	– – – – Other, of a nominal capacity of :		
7010 90 31	– – – – – 2,5 litres or more	3,6	Free
	– – – – – Less than 2,5 litres :		
	– – – – – – For beverages and foodstuffs :		
	– – – – – – – Bottles :		
	– – – – – – – – Of colourless glass, of a nominal capacity of :		
7010 90 41	– – – – – – – – – One litre or more	3,6	Free
7010 90 43	– – – – – – – – – More than 0,33 litre but less than one litre	3,6	Free
7010 90 45	– – – – – – – – – 0,15 litre or more but not more than 0,33 litre	3,6	Free
7010 90 47	– – – – – – – – – Less than 0,15 litre	3,6	Free
	– – – – – – – – Of coloured glass, of a nominal capacity of :		
7010 90 51	– – – – – – – – – One litre or more	3,6	Free
7010 90 53	– – – – – – – – – More than 0,33 litre but less than one litre	3,6	Free
7010 90 55	– – – – – – – – – 0,15 litre or more but not more than 0,33 litre	3,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7010 90 57	– – – – – – – – – Less than 0,15 litre	3,6	Free
	– – – – – – – Other, of a nominal capacity of :		
7010 90 61	– – – – – – – – 0,25 litre or more	3,6	Free
7010 90 67	– – – – – – – – Less than 0,25 litre	3,6	Free
	– – – – – – For pharmaceutical products, of a nominal capacity of :		
7010 90 71	– – – – – – – More than 0,055 litre	3,6	Free
7010 90 77	– – – – – – – 0,055 litre or less	3,6	Free
	– – – – – – For other products :		
7010 90 81	– – – – – – – Of colourless glass	3,6	Free
7010 90 87	– – – – – – – Of coloured glass	3,6	Free
7010 90 99	– – – Stoppers, lids and other closures	3,6	Free
7011	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like :**		
7011 10 00	**– For electric lighting**	2,8	Free
7011 20 00	**– For cathode-ray tubes**	2,8	Free
7011 90 00	**– Other**	2,8	Free
7012 00	**Glass inners for vacuum flasks or for other vacuum vessels :**		
7012 00 10	– Unfinished	2,5	Free
7012 00 90	– Finished	5	Free
7013	**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) :**		
7013 10 00	**– Of glass-ceramics**	4,8	Free
	– Drinking glasses other than of glass-ceramics :		
7013 21	**– – Of lead crystal :**		
	– – – Gathered by hand :		
7013 21 11	– – – – Cut or otherwise decorated	4,8	Free
7013 21 19	– – – – Other	4,8	Free
	– – – Gathered mechanically :		
7013 21 91	– – – – Cut or otherwise decorated	4,8	Free
7013 21 99	– – – – Other	4,8	Free
7013 29	**– – Other :**		
7013 29 10	– – – Of toughened glass	4,8	Free
	– – – Other :		
	– – – – Gathered by hand :		
7013 29 51	– – – – – Cut or otherwise decorated	4,8	Free
7013 29 59	– – – – – Other	4,8	Free
	– – – – Gathered mechanically :		
7013 29 91	– – – – – Cut or otherwise decorated	4,8	Free
7013 29 99	– – – – – Other	4,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :		
7013 31	**– – Of lead crystal :**		
7013 31 10	– – – Gathered by hand	4,8	Free
7013 31 90	– – – Gathered mechanically	4,8	Free
7013 32 00	**– – Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C**	4,8	Free
7013 39	**– – Other :**		
7013 39 10	– – – Of toughened glass	4,8	Free
	– – – Other :		
7013 39 91	– – – – Gathered by hand	4,8	Free
7013 39 99	– – – – Gathered mechanically	4,8	Free
	– Other glassware :		
7013 91	**– – Of lead crystal :**		
7013 91 10	– – – Gathered by hand	4,8	Free
7013 91 90	– – – Gathered mechanically	4,8	Free
7013 99	**– – Other :**		
7013 99 10	– – – Gathered by hand	4,8	Free
7013 99 90	– – – Gathered mechanically	4,8	Free
7014 00 00	**Signalling glassware and optical elements of glass (other than those of heading No 7015), not optically worked**	2,3	Free
7015	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses :**		
7015 10 00	**– Glasses for corrective spectacles**	2,3	Free
7015 90 00	**– Other**	2	Free
7016	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms :**		
7016 10 00	**– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes**	4	Free
7016 90	**– Other :**		
7016 90 10	– – Leaded lights and the like	2,1	Free
7016 90 30	– – Multicellular glass or foam glass	1,6 MIN 0,6 Ecu/100 kg/br	Free
7016 90 90	– – Other	1,6 MIN 0,6 Ecu/100 kg/br	Free
7017	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated :**		
7017 10 00	**– Of fused quartz or other fused silica**	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7017 20 00	**– Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C**	2,3	Free
7017 90 00	**– Other**	2,3	Free
7018	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter :**		
7018 10	**– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :**		
	– – Glass beads :		
7018 10 11	– – – Cut and mechanically polished	Free	Free
7018 10 19	– – – Other	4	Free
7018 10 30	– – Imitation pearls	0,2 Ecu/kg/net	Free
	– – Imitation precious and semi-precious stones :		
7018 10 51	– – – Cut and mechanically polished	Free	Free
7018 10 59	– – – Other	2,4	Free
7018 10 90	– – Other	2,6	Free
7018 20 00	**– Glass microspheres not exceeding 1 mm in diameter**	2,2	Free
7018 90	**– Other :**		
7018 90 10	– – Glass eyes; articles of glass smallware	2,1	Free
7018 90 90	– – Other	4	Free
7019	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) :**		
7019 10	**– Slivers, rovings, yarn and chopped strands :**		
7019 10 10	– – Glass fibre threads, cut into lengths of 3 mm or more but not more than 50 mm ('chopped strands')	3,8	Free
	– – Other :		
	– – – Of filaments :		
7019 10 51	– – – – Rovings	3,8	Free
7019 10 59	– – – – Other	3,8	Free
7019 10 99	– – – Of staple fibres	3,8	Free
7019 20	**– Woven fabrics, including narrow fabrics :**		
	– – Of filaments :		
7019 20 11	– – – Made from rovings	3,8	Free
	– – – Other, of a width of :		
7019 20 31	– – – – Not more than 30 cm	3,8	Free
7019 20 35	– – – – More than 30 cm	3,8	Free
7019 20 90	– – Of staple fibres	3,8	Free
	– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :		
7019 31 00	**– – Mats**	3,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7019 32 00	– – **Thin sheets (voiles)**	2,6	Free
7019 39 00	– – **Other**	2,6	Free
7019 90	– **Other :**		
7019 90 10	– – Non-textile fibres in bulk or flocks	3,8	Free
7019 90 30	– – Pads and casings for insultating tubes and pipes	3,8	Free
	– – Other :		
7019 90 91	– – – Of textile fibres	3,8	Free
7019 90 99	– – – Other	3,8	Free
7020 00	**Other articles of glass :**		
7020 00 10	– Of fused quartz or other fused silica	2,2	Free
7020 00 30	– Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	2,2	Free
7020 00 90	– Other	2,2	Free

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
7101	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport :**		
7101 10 00	**– Natural pearls**	Free	Free
	– Cultured pearls :		
7101 21 00	**– – Unworked**	Free	Free
7101 22 00	**– – Worked**	Free	Free
7102	**Diamonds, whether or not worked, but not mounted or set :**		
7102 10 00	**– Unsorted**	Free	Free
	– Industrial :		
7102 21 00	**– – Unworked or simply sawn, cleaved or bruted**	Free	Free
7102 29 00	**– – Other**	1,2	Free
	– Non-industrial :		
7102 31 00	**– – Unworked or simply sawn, cleaved or bruted**	Free	Free
7102 39 00	**– – Other**	Free	Free
7103	**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport :**		
7103 10 00	**– Unworked or simply sawn or roughly shaped**	Free	Free
	– Otherwise worked :		
7103 91 00	**– – Rubies, sapphires and emeralds**	Free	Free
7103 99 00	**– – Other**	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7104	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport :**		
7104 10 00	**– Piezo-electric quartz**	0,3	Free
7104 20 00	**– Other, unworked or simply sawn or roughly shaped**	0,3	Free
7104 90 00	**– Other**	0,7	Free
7105	**Dust and powder of natural or synthetic precious or semi-precious stones :**		
7105 10 00	**– Of diamonds**	Free	Free
7105 90 00	**– Other**	Free	Free
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
7106	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form :**		
7106 10 00	**– Powder**	1,5	Free
	– Other :		
7106 91	**– – Unwrought :**		
7106 91 10	– – – Of a fineness of not less than 999 parts per 1 000	Free	Free
7106 91 90	– – – Of a fineness of less than 999 parts per 1 000	Free	Free
7106 92	**– – Semi-manufactured :**		
7106 92 10	– – – Purls, spangles and cuttings	1,5	Free
	– – – Other :		
7106 92 91	– – – – Of a fineness of not less than 750 parts per 1 000	0,7	Free
7106 92 99	– – – – Of a fineness of less than 750 parts per 1 000	0,7	Free
7107 00 00	**Base metals clad with silver, not further worked than semi-manufactured**	1,5	Free
7108	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form :**		
	– Non-monetary :		
7108 11 00	**– – Powder**	1,6	Free
7108 12 00	**– – Other unwrought forms**	Free	Free
7108 13	**– – Other semi-manufactured forms :**		
7108 13 10	– – – Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	0,2	Free
7108 13 30	– – – Tubes, pipes and hollow bars	0,7	Free
7108 13 50	– – – Thin sheets and strips (foil) of a thickness, excluding any backing, not exceeding 0,15 mm	2,1	Free
7108 13 90	– – – Other	1,6	Free
7108 20 00	**– Monetary**	Free	Free
7109 00 00	**Base metals or silver, clad with gold, not further worked than semi-manufactured**	1,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7110	**Platinum, unwrought or in semi-manufactured forms, or in powder form :**		
	– Platinum :		
7110 11 00	**– – Unwrought or in powder form**	Free	Free
7110 19	**– – Other :**		
7110 19 10	– – – Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0,15 mm	0,3	Free
7110 19 30	– – – Tubes, pipes and hollow bars	0,5	Free
7110 19 50	– – – Thin sheets and strips (foil) of a thickness, excluding any backing, not exceeding 0,15 mm	1,2	Free
7110 19 90	– – – Other	1,6	Free
	– Palladium :		
7110 21 00	**– – Unwrought or in powder form**	Free	Free
7110 29 00	**– – Other**	0,8	Free
	– Rhodium :		
7110 31 00	**– – Unwrought or in powder form**	Free	Free
7110 39 00	**– – Other**	0,8	Free
	– Iridium, osmium and ruthenium :		
7110 41 00	**– – Unwrought or in powder form**	Free	Free
7110 49 00	**– – Other**	0,8	Free
7111 00 00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured**	1,1	Free
7112	**Waste and scrap of precious metal or of metal clad with precious metal :**		
7112 10 00	**– Of gold, including metal clad with gold but excluding sweepings containing other precious metals**	Free	Free
7112 20 00	**– Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals**	Free	Free
7112 90 00	**– Other**	Free	Free
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal :**		
	– Of precious metal whether or not plated or clad with precious metal :		
7113 11 00	**– – Of silver, whether or not plated or clad with other precious metal**	1,4	Free
7113 19 00	**– – Of other precious metal, whether or not plated or clad with precious metal**	1,4	Free
7113 20 00	**– Of base metal clad with precious metal**	2,3	Free
7114	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal :**		
	– Of precious metal whether or not plated or clad with precious metal :		
7114 11 00	**– – Of silver, whether or not plated or clad with other precious metal**	1,2	Free
7114 19 00	**– – Of other precious metal, whether or not plated or clad with precious metal**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7114 20 00	**– Of base metal clad with precious metal**	1,5	Free
7115	**Other articles of precious metal or of metal clad with precious metal :**		
7115 10 00	**– Catalysts in the form of wire cloth or grill, of platinum**	2	Free
7115 90	**– Other :**		
7115 90 10	– – Of precious metal	2	Free
7115 90 90	– – Of metal clad with precious metal	1,7	Free
7116	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) :**		
7116 10 00	**– Of natural or cultured pearls**	Free	Free
7116 20	**– Of precious or semi-precious stones (natural, synthetic or reconstructed) :**		
	– – Made wholly of natural precious or semi-precious stones :		
7116 20 11	– – – Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	Free	Free
7116 20 19	– – – Other	2	Free
7116 20 90	– – Other	1,9	Free
7117	**Imitation jewellery :**		
	– Of base metal, whether or not plated with precious metal :		
7117 11 00	**– – Cuff-links and studs**	2,8	Free
7117 19	**– – Other :**		
7117 19 10	– – – With parts of glass	3,4	Free
	– – – Without parts of glass :		
7117 19 91	– – – – Gilt, silvered or platinum plated	3,4	Free
7117 19 99	– – – – Other	3,4	Free
7117 90 00	**– Other**	1	Free
7118	**Coin :**		
7118 10	**– Coin (other than gold coin), not being legal tender :**		
7118 10 10	– – Of silver	Free	Free
7118 10 90	– – Other	Free	Free
7118 90	**– Other :**		
7118 90 10	– – Of gold	Free	Free
7118 90 90	– – Other	Free	Free

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

CHAPTER 72

IRON AND STEEL

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201	**Pig iron and spiegeleisen in pigs, blocks or other primary forms :**		
7201 10	**– Non-alloy pig iron containing by weight 0,5 % or less of phosphorus (ECSC) :**		
	– – Containing by weight not less than 0,4 % of manganese :		
7201 10 11	– – – Containing by weight 1 % or less of silicon	3,2	Free
7201 10 19	– – – Containing by weight more than 1 % of silicon	3,2	Free
7201 10 30	– – Containing by weight not less than 0,1 % but less than 0,4 % of manganese	3,2	Free
7201 10 90	– – Containing by weight less than 0,1 % of manganese	3,2	Free
7201 20 00	**– Non-alloy pig iron containing by weight more than 0,5 % of phosphorus (ECSC)**	4	Free
7201 30	**– Alloy pig iron :**		
7201 30 10	– – Containing by weight not less than 0,3 % but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium (ECSC)	Free	Free
7201 30 90	– – Other (ECSC)	3,2	Free
7201 40 00	**– Spiegeleisen (ECSC)**	3,2	Free
7202	**Ferro-alloys :**		
	– Ferro-manganese :		
7202 11	**– – Containing by weight more than 2 % of carbon (ECSC) :**		
7202 11 10	– – – With a granulometry not exceeding 10 mm and a manganese content by weight exceeding 65 %	4	Free
7202 11 90	– – – Other	4	Free
7202 19 00	**– – Other**	2,1	Free
	– Ferro-silicon :		
7202 21	**– – Containing by weight more than 55 % of silicon :**		
7202 21 10	– – – Containing by weight more than 55 % but not more than 80 % of silicon	2,4	Free
7202 21 90	– – – Containing by weight more than 80 % of silicon	2,4	Free
7202 29 00	**– – Other**	2,4	Free
7202 30 00	**– Ferro-silico-manganese**	2,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Ferro-chromium :		
7202 41	**– – Containing by weight more than 4 % of carbon :**		
7202 41 10	– – – Containing by weight more than 4 % but not more than 6 % of carbon	Free	Free
7202 41 90	– – – Containing by weight more than 6 % of carbon	3,2	Free
7202 49	**– – Other :**		
7202 49 10	– – – Containing by weight not more than 0,05 % of carbon	3,2	Free
7202 49 50	– – – Containing by weight more than 0,05 % but not more than 0,5 % of carbon	3,2	Free
7202 49 90	– – – Containing by weight more than 0,5 % but not more than 4 % of carbon	3,2	Free
7202 50 00	**– Ferro-silico-chromium**	1,9	Free
7202 60 00	**– Ferro-nickel**	Free	Free
7202 70 00	**– Ferro-molybdenum**	1,9	Free
7202 80 00	**– Ferro-tungsten and ferro-silico-tungsten**	1,9	Free
	– Other :		
7202 91 00	**– – Ferro-titanium and ferro-silico-titanium**	1,9	Free
7202 92 00	**– – Ferro-vanadium**	1,9	Free
7202 93 00	**– – Ferro-niobium**	1,9	Free
7202 99	**– – Other :**		
	– – – Ferro-phosphorus :		
7202 99 11	– – – – Containing by weight more than 3 % but less than 15 % of phosphorus (ECSC)	4	Free
7202 99 19	– – – – Containing by weight 15 % or more of phosphorus	2	Free
7202 99 90	– – – Other	1,9	Free
7203	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms :**		
7203 10 00	**– Ferrous products obtained by direct reduction of iron ore (ECSC)**	Free	Free
7203 90 00	**– Other (ECSC)**	2,5	Free
7204	**Ferrous waste and scrap; remelting scrap ingots of iron or steel :**		
7204 10 00	**– Waste and scrap of cast iron (ECSC)**	Free	Free
	– Waste and scrap of alloy steel :		
7204 21 00	**– – Of stainless steel (ECSC)**	Free	Free
7204 29 00	**– – Other (ECSC)**	Free	Free
7204 30 00	**– Waste and scrap of tinned iron or steel (ECSC)**	Free	Free
	– Other waste and scrap :		
7204 41	**– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles (ECSC) :**		
7204 41 10	– – – Turnings, shavings, chips, milling waste, sawdust and filings	Free	Free
	– – – Trimmings and stampings :		
7204 41 91	– – – – In bundles	Free	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7204 41 99	– – – – Other	Free	Free
7204 49	– – **Other (ECSC) :**		
7204 49 10	– – – Fragmentised (shredded)	Free	Free
	– – – Other :		
7204 49 30	– – – – In bundles	Free	Free
	– – – – Other :		
7204 49 91	– – – – – Neither sorted nor graded	Free	Free
7204 49 99	– – – – – Other	Free	Free
7204 50	– **Remelting scrap ingots :**		
7204 50 10	– – Of alloy steel (ECSC)	Free	Free
7204 50 90	– – Other (ECSC)	2,5	Free
7205	**Granules and powders, of pig iron, spiegeleisen, iron or steel :**		
7205 10 00	– **Granules**	1,2	Free
	– **Powders :**		
7205 21 00	– – **Of alloy steel**	1,2	Free
7205 29 00	– – **Other**	1,2	Free
	II. IRON AND NON-ALLOY STEEL		
7206	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203) :**		
7206 10 00	– **Ingots (ECSC)**	2,5	Free
7206 90 00	– **Other (ECSC)**	2,5	Free
7207	**Semi-finished products of iron or non-alloy steel :**		
	– **Containing by weight less than 0,25 % of carbon :**		
7207 11	– – **Of rectangular (including square) cross-section, the width measuring less than twice the thickness :**		
	– – – Rolled or obtained by continuous casting (ECSC) :		
7207 11 11	– – – – Of free-cutting steel	3,2	Free
7207 11 19	– – – – Other	3,2	Free
7207 11 90	– – – Forged	1,5	Free
7207 12	– – **Other, of rectangular (other than square) cross-section :**		
	– – – Rolled or obtained by continuous casting (ECSC) :		
7207 12 11	– – – – Of a thickness of 50 mm or more	3,2	Free
7207 12 19	– – – – Of a thickness of less than 50 mm	3,2	Free
7207 12 90	– – – Forged	1,5	Free
7207 19	– – **Other :**		
	– – – Of circular or polygonal cross-section :		
	– – – – Rolled or obtained by continuous casting :		
7207 19 11	– – – – – Of free-cutting steel (ECSC)	6	Free
7207 19 15	– – – – – Other (ECSC)	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7207 19 19	– – – – Forged	1,9	Free
	– – – Blanks for angles, shapes and sections :		
7207 19 31	– – – – Rolled or obtained by continuous casting (ECSC)	4,4	Free
7207 19 39	– – – – Forged	1,9	Free
7207 19 90	– – – Other	1,2	Free
7207 20	**– Containing by weight 0,25 % or more of carbon :**		
	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness :		
	– – – Rolled or obtained by continuous casting (ECSC) :		
7207 20 11	– – – – Of free-cutting steel	3,2	Free
	– – – – Other, containing by weight :		
7207 20 15	– – – – – 0,25 % or more but less than 0,6 % of carbon	3,2	Free
7207 20 17	– – – – – 0,6 % or more of carbon	3,2	Free
7207 20 19	– – – Forged	1,5	Free
	– – Other, of rectangular (other than square) cross-section :		
	– – – Rolled or obtained by continuous casting (ECSC) :		
7207 20 31	– – – – Of a thickness of 50 mm or more	3,2	Free
7207 20 33	– – – – Of a thickness of less than 50 mm	3,2	Free
7207 20 39	– – – Forged	1,4	Free
	– – Of circular or polygonal cross-section :		
	– – – Rolled or obtained by continuous casting :		
7207 20 51	– – – – Of free-cutting steel (ECSC)	6	Free
	– – – – Other (ECSC) :		
7207 20 55	– – – – – Containing by weight 0,25 % or more but less than 0,6 % of carbon	4,4	Free
7207 20 57	– – – – – Containing by weight 0,6 % or more of carbon	4,4	Free
7207 20 59	– – – Forged	1,9	Free
	– – Blanks for angles, shapes and sections :		
7207 20 71	– – – Rolled or obtained by continuous casting (ECSC)	4,4	Free
7207 20 79	– – – Forged	1,9	Free
7207 20 90	– – Other	1,2	Free
7208	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated :**		
	– In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :		
7208 11 00	**– – Of a thickness exceeding 10 mm (ECSC)**	3,8	Free
7208 12	**– – Of a thickness of 4,75 mm or more but not exceeding 10 mm :**		
7208 12 10	– – – Intended for re-rolling (ECSC) (1)	3,8	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other (ECSC):		
7208 12 91	– – – – With patterns in relief	3,8	Free
7208 12 99	– – – – Other	3,8	Free
7208 13	**– – Of a thickness of 3 mm or more but less than 4,75 mm:**		
7208 13 10	– – – Intended for re-rolling (ECSC) (1)	3,8	Free
	– – – Other (ECSC):		
7208 13 91	– – – – With patterns in relief	3,8	Free
7208 13 99	– – – – Other	3,8	Free
7208 14	**– – Of a thickness of less than 3 mm:**		
7208 14 10	– – – Intended for re-rolling (ECSC) (1)	3,8	Free
7208 14 90	– – – Other (ECSC)	3,8	Free
	– Other, in coils, not further worked than hot-rolled:		
7208 21	**– – Of a thickness exceeding 10 mm (ECSC):**		
7208 21 10	– – – With patterns in relief	3,8	Free
7208 21 90	– – – Other	3,8	Free
7208 22	**– – Of a thickness of 4,75 mm or more but not exceeding 10 mm:**		
7208 22 10	– – – Intended for re-rolling (ECSC) (1)	3,8	Free
	– – – Other (ECSC):		
7208 22 91	– – – – With patterns in relief	3,8	Free
7208 22 99	– – – – Other	3,8	Free
7208 23	**– – Of a thickness of 3 mm or more but less than 4,75 mm:**		
7208 23 10	– – – Intended for re-rolling (ECSC) (1)	3,8	Free
	– – – Other (ECSC):		
7208 23 91	– – – – With patterns in relief	3,8	Free
7208 23 99	– – – – Other	3,8	Free
7208 24	**– – Of a thickness of less than 3 mm:**		
7208 24 10	– – – Intended for re-rolling (ECSC) (1)	3,8	Free
7208 24 90	– – – Other (ECSC)	3,8	Free
	– Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7208 31 00	**– – Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm and of a thickness of not less than 4 mm, without patterns in relief (ECSC)**	4,4	Free
7208 32	**– – Other, of a thickness exceeding 10 mm (ECSC):**		
7208 32 10	– – – With patterns in relief	4,9	Free
	– – – Other, of a thickness:		
7208 32 30	– – – – Exceeding 20 mm	4,9	Free
	– – – – Exceeding 15 mm but not exceeding 20 mm, of a width of:		
7208 32 51	– – – – – 2 050 mm or more	4,9	Free
7208 32 59	– – – – – Less than 2 050 mm	4,9	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – Exceeding 10 mm but not exceeding 15 mm, of a width of:		
7208 32 91	– – – – – 2 050 mm or more	4,9	Free
7208 32 99	– – – – – Less than 2 050 mm	4,9	Free
7208 33	– – **Other, of a thickness of 4,75 mm or more but not exceeding 10 mm (ECSC):**		
7208 33 10	– – – With patterns in relief	4,9	Free
	– – – Other, of a width of:		
7208 33 91	– – – – 2 050 mm or more	4,9	Free
7208 33 99	– – – – Less than 2 050 mm	4,9	Free
7208 34	– – **Other, of a thickness of 3 mm or more but less than 4,75 mm (ECSC):**		
7208 34 10	– – – With patterns in relief	4,9	Free
7208 34 90	– – – Other	4,9	Free
7208 35	– – **Other, of a thickness of less than 3 mm:**		
7208 35 10	– – – Of a thickness of 2 mm or more (ECSC)	4,9	Free
	– – – Of a thickness of less than 2 mm (ECSC):		
7208 35 91	– – – – Of a thickness of 1 mm or more but less than 2 mm	4,4	Free
7208 35 93	– – – – Of a thickness of 0,5 mm or more but less than 1 mm	4,4	Free
7208 35 99	– – – – Of a thickness of less than 0,5 mm	4,4	Free
	– **Other, not in coils, not further worked than hot-rolled:**		
7208 41 00	– – **Rolled on four faces or in a closed box pass, of a width not exceeding 1 250 mm and of a thickness of not less than 4 mm, without patterns in relief (ECSC)**	4,4	Free
7208 42	– – **Other, of a thickness exceeding 10 mm (ECSC):**		
7208 42 10	– – – With patterns in relief	4,9	Free
	– – – Other, of a thickness:		
7208 42 30	– – – – Exceeding 20 mm	4,9	Free
	– – – – Exceeding 15 mm but not exceeding 20 mm, of a width of:		
7208 42 51	– – – – – 2 050 mm or more	4,9	Free
7208 42 59	– – – – – Less than 2 050 mm	4,9	Free
	– – – – Exceeding 10 mm but not exceeding 15 mm, of a width of:		
7208 42 91	– – – – – 2 050 mm or more	4,9	Free
7208 42 99	– – – – – Less than 2 050 mm	4,9	Free
7208 43	– – **Other, of a thickness of 4,75 mm or more but not exceeding 10 mm (ECSC):**		
7208 43 10	– – – With patterns in relief	4,9	Free
	– – – Other, of a width of:		
7208 43 91	– – – – 2 050 mm or more	4,9	Free
7208 43 99	– – – – Less than 2 050 mm	4,9	Free
7208 44	– – **Other, of a thickness of 3 mm or more but less than 4,75 mm (ECSC):**		
7208 44 10	– – – With patterns in relief	4,9	Free
7208 44 90	– – – Other	4,9	Free
7208 45	– – **Other, of a thickness of less than 3 mm:**		
7208 45 10	– – – Of a thickness of 2 mm or more (ECSC)	4,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Of a thickness of less than 2 mm (ECSC) :		
7208 45 91	– – – – Of a thickness of 1 mm or more but less than 2 mm	4,4	Free
7208 45 93	– – – – Of a thickness of 0,5 mm or more but less than 1 mm	4,4	Free
7208 45 99	– – – – Of a thickness of less than 0,5 mm	4,4	Free
7208 90	**– Other :**		
7208 90 10	– – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7208 90 90	– – Other	1,9	Free
7209	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated :**		
	– In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :		
7209 11 00	– – **Of a thickness of 3 mm or more (ECSC)**	1,9	Free
7209 12	– – **Of a thickness exceeding 1 mm but less than 3 mm :**		
7209 12 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 12 90	– – – Other (ECSC)	4,4	Free
7209 13	– – **Of a thickness of 0,5 mm or more but not exceeding 1 mm :**		
7209 13 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 13 90	– – – Other (ECSC)	5,3	Free
7209 14	– – **Of a thickness of less than 0,5 mm :**		
7209 14 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 14 90	– – – Other (ECSC)	5,3	Free
	– Other, in coils, not further worked than cold-rolled (cold reduced) :		
7209 21 00	– – **Of a thickness of 3 mm or more (ECSC)**	1,9	Free
7209 22	– – **Of a thickness exceeding 1 mm but less than 3 mm :**		
7209 22 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 22 90	– – – Other (ECSC)	4,4	Free
7209 23	– – **Of a thickness of 0,5 mm or more but not exceeding 1 mm :**		
7209 23 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 23 90	– – – Other (ECSC)	5,3	Free
7209 24	– – **Of a thickness of less than 0,5 mm :**		
7209 24 10	– – – 'Electrical' (ECSC)	4,4	Free
	– – – Other (ECSC) :		
7209 24 91	– – – – Of a thickness of 0,35 mm or more but less than 0,5 mm	5,3	Free
7209 24 99	– – – – Of a thickness of less than 0,35 mm	5,3	Free
	– Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :		
7209 31 00	– – **Of a thickness of 3 mm or more (ECSC)**	1,9	Free
7209 32	– – **Of a thickness exceeding 1 mm but less than 3 mm :**		
7209 32 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 32 90	– – – Other (ECSC)	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7209 33	– – **Of a thickness of 0,5 mm or more but not exceeding 1 mm :**		
7209 33 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 33 90	– – – Other (ECSC)	5,3	Free
7209 34	– – **Of a thickness of less than 0,5 mm :**		
7209 34 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 34 90	– – – Other (ECSC)	5,3	Free
	– **Other, not in coils, not further worked than cold-rolled (cold-reduced) :**		
7209 41 00	– – **Of a thickness of 3 mm or more (ECSC)**	1,9	Free
7209 42	– – **Of a thickness exceeding 1 mm but less than 3 mm :**		
7209 42 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 42 90	– – – Other (ECSC)	4,4	Free
7209 43	– – **Of a thickness of 0,5 mm or more but not exceeding 1 mm :**		
7209 43 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 43 90	– – – Other (ECSC)	5,3	Free
7209 44	– – **Of a thickness of less than 0,5 mm :**		
7209 44 10	– – – 'Electrical' (ECSC)	4,4	Free
7209 44 90	– – – Other (ECSC)	5,3	Free
7209 90	– **Other :**		
7209 90 10	– – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7209 90 90	– – Other	1,9	Free
7210	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated :**		
	– **Plated or coated with tin :**		
7210 11	– – **Of a thickness of 0,5 mm or more :**		
7210 11 10	– – – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7210 11 90	– – – Other	1,9	Free
7210 12	– – **Of a thickness of less than 0,5 mm :**		
	– – – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) :		
7210 12 11	– – – – Tinplate (ECSC)	4,9	Free
7210 12 19	– – – – Other (ECSC)	4,9	Free
7210 12 90	– – – Other	1,9	Free
7210 20	– **Plated or coated with lead, including terne-plate :**		
7210 20 10	– – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7210 20 90	– – Other	1,9	Free
	– **Electrolytically plated or coated with zinc :**		
7210 31	– – **Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :**		
7210 31 10	– – – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7210 31 90	– – – Other	1,9	Free
7210 39	– – **Other :**		
7210 39 10	– – – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7210 39 90	– – – Other	1,9	Free
	– **Otherwise plated or coated with zinc :**		
7210 41	– – **Corrugated :**		
7210 41 10	– – – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7210 41 90	– – – Other	1,9	Free
7210 49	– – **Other :**		
7210 49 10	– – – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7210 49 90	– – – Other	1,9	Free
7210 50	– **Plated or coated with chromium oxides or with chromium and chromium oxides :**		
7210 50 10	– – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	4,9	Free
7210 50 90	– – Other	1,9	Free
7210 60	– **Plated or coated with aluminium :**		
	– – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC) :		
7210 60 11	– – – Plated or coated with aluminium-zinc alloys	4,9	Free
7210 60 19	– – – Other	4,9	Free
7210 60 90	– – Other	1,9	Free
7210 70	– **Painted, varnished or coated with plastics :**		
	– – Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) :		
7210 70 11	– – – Tinplate, varnished (ECSC)	4,9	Free
7210 70 19	– – – Other (ECSC)	4,9	Free
7210 70 90	– – Other	1,9	Free
7210 90	– **Other :**		
7210 90 10	– – Silvered, gilded, platinium-plated or enamelled	1,9	Free
	– – Other :		
	– – – Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square) (ECSC) :		
7210 90 31	– – – – Clad	4,9	Free
7210 90 33	– – – – Tinned and printed	4,9	Free
7210 90 35	– – – – Plated or coated with chromium or nickel	4,9	Free
7210 90 39	– – – – Other	4,9	Free
7210 90 90	– – – Other	1,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7211	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated :**		
	– Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :		
7211 11 00	**– – Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief (ECSC) . .**	4,4	Free
7211 12	**– – Other, of a thickness of 4,75 mm or more :**		
7211 12 10	– – – Of a width exceeding 500 mm (ECSC)	3,8	Free
7211 12 90	– – – Of a width not exceeding 500 mm (ECSC)	4,9	Free
7211 19	**– – Other :**		
7211 19 10	– – – Of a width exceeding 500 mm (ECSC)	3,8	Free
	– – – Of a width not exceeding 500 mm (ECSC) :		
7211 19 91	– – – – Of a thickness of 3 mm or more but less than 4,75 mm	4,9	Free
7211 19 99	– – – – Of a thickness of less than 3 mm	4,9	Free
	– Other, not further worked than hot-rolled :		
7211 21 00	**– – Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief (ECSC) . .**	4,4	Free
7211 22	**– – Other, of a thickness of 4,75 mm or more :**		
7211 22 10	– – – Of a width exceeding 500 mm (ECSC)	3,8	Free
7211 22 90	– – – Of a width not exceeding 500 mm (ECSC)	4,9	Free
7211 29	**– – Other :**		
7211 29 10	– – – Of a width exceeding 500 mm (ECSC)	3,8	Free
	– – – Of a width not exceeding 500 mm (ECSC) :		
7211 29 91	– – – – Of a thickness of 3 mm or more but less than 4,75 mm	4,9	Free
7211 29 99	– – – – Of a thickness of less than 3 mm	4,9	Free
7211 30	**– Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :**		
7211 30 10	– – Of a width exceeding 500 mm (ECSC)	1,9	Free
	– – Of a width not exceeding 500 mm :		
	– – – Containing by weight less than 0,25 % of carbon :		
7211 30 31	– – – – 'Electrical'	2,1	Free
7211 30 39	– – – – Other	2,1	Free
7211 30 50	– – – Containing by weight 0,25 % or more but less than 0,6 % of carbon	2,1	Free
7211 30 90	– – – Containing by weight 0,6 % or more of carbon	2,1	Free
	– Other, not further worked than cold-rolled (cold-reduced) :		
7211 41	**– – Containing by weight less than 0,25 % of carbon :**		
7211 41 10	– – – Of a width exceeding 500 mm (ECSC)	1,9	Free
	– – – Of a width not exceeding 500 mm :		
7211 41 91	– – – – In coils intended for the manufacture of tinplate (ECSC)	5,3	Free
	– – – – Other :		
7211 41 95	– – – – – 'Electrical'	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7211 41 99	– – – – – Other	2,1	Free
7211 49	– – **Other :**		
7211 49 10	– – – Of a width exceeding 500 mm (ECSC)	1,9	Free
	– – – Of a width not exceeding 500 mm :		
7211 49 91	– – – – Containing by weight 0,25 % or more but less than 0,6 % of carbon	2,1	Free
7211 49 99	– – – – Containing by weight 0,6 % or more of carbon	2,1	Free
7211 90	– **Other :**		
	– – Of a width exceeding 500 mm :		
7211 90 11	– – – Not further worked than surface-treated (ECSC)	4,9	Free
7211 90 19	– – – Other	1,9	Free
7211 90 90	– – Of a width not exceeding 500 mm	2,1	Free
7212	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated :**		
7212 10	– **Plated or coated with tin :**		
7212 10 10	– – Tinplate, not further worked than surface-treated (ECSC)	4,9	Free
	– – Other :		
	– – – Of a width exceeding 500 mm :		
7212 10 91	– – – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 10 93	– – – – Other	1,9	Free
7212 10 99	– – – Of a width not exceeding 500 mm	2,1	Free
	– **Electrolytically plated or coated with zinc :**		
7212 21	– – **Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :**		
	– – – Of a width exceeding 500 mm :		
7212 21 11	– – – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 21 19	– – – – Other	1,9	Free
7212 21 90	– – – Of a width not exceeding 500 mm	2,1	Free
7212 29	– – **Other :**		
	– – – Of a width exceeding 500 mm :		
7212 29 11	– – – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 29 19	– – – – Other	1,9	Free
7212 29 90	– – – Of a width not exceeding 500 mm	2,1	Free
7212 30	– **Otherwise plated or coated with zinc :**		
	– – Of a width exceeding 500 mm :		
7212 30 11	– – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 30 19	– – – Other	1,9	Free
7212 30 90	– – Of a width not exceeding 500 mm	2,1	Free
7212 40	– **Painted, varnished or coated with plastics :**		
7212 40 10	– – Tinplate, not further worked than varnished (ECSC)	4,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
	– – – Of a width exceeding 500 mm :		
7212 40 91	– – – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 40 93	– – – – Other	1,9	Free
7212 40 99	– – – Of a width not exceeding 500 mm	2,1	Free
7212 50	**– Otherwise plated or coated :**		
	– – Of a width exceeding 500 mm :		
7212 50 10	– – – Silvered, gilded, platinum-plated or enamelled	1,9	Free
	– – – Lead-coated :		
7212 50 31	– – – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 50 39	– – – – Other	1,9	Free
	– – – Other :		
7212 50 51	– – – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 50 59	– – – – Other	1,9	Free
	– – Of a width not exceeding 500 mm :		
7212 50 71	– – – Tinned and printed	2,1	Free
7212 50 73	– – – Plated or coated with chromium oxides or with chromium and chromium oxides	2,1	Free
7212 50 75	– – – Plated or coated with copper	2,1	Free
7212 50 91	– – – Plated or coated with chromium or nickel	2,1	Free
	– – – Plated or coated with aluminium :		
7212 50 93	– – – – Plated or coated with aluminium-zinc alloys	2,1	Free
7212 50 97	– – – – Other	2,1	Free
7212 50 99	– – – Other	2,1	Free
7212 60	**– Clad :**		
	– – Of a width exceeding 500 mm :		
7212 60 11	– – – Not further worked than surface-treated (ECSC)	4,9	Free
7212 60 19	– – – Other	1,9	Free
	– – Of a width not exceeding 500 mm :		
	– – – Not further worked than surface-treated :		
7212 60 91	– – – – Hot-rolled, not further worked than clad (ECSC)	4,9	Free
7212 60 93	– – – – Other	2,1	Free
7212 60 99	– – – Other	2,1	Free
7213	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel :**		
7213 10 00	**– Containing indentations, ribs, grooves or other deformations produced during the rolling process (ECSC)**	4,9	Free
7213 20 00	**– Of free-cutting steel (ECSC)**	4,9	Free
	– Other, containing by weight less than 0,25 % of carbon :		
7213 31 00	**– – Of circular cross-section measuring less than 14 mm in diameter (ECSC)**	4,9	Free
7213 39 00	**– – Other (ECSC)**	4,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other, containing by weight 0,25 % or more but less than 0,6 % of carbon :		
7213 41 00	– – **Of circular cross-section measuring less than 14 mm in diameter (ECSC)**	4,9	Free
7213 49 00	– – **Other (ECSC)**		Free
7213 50 00	**– Other, containing by weight 0,6 % or more of carbon (ECSC)**	4,9	Free
7214	**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling :**		
7214 10 00	**– Forged**	1,9	Free
7214 20 00	**– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling (ECSC)**	4,4	Free
7214 30 00	**– Of free-cutting steel (ECSC)**	4,4	Free
7214 40	**– Other, containing by weight less than 0,25 % of carbon (ECSC) :**		
7214 40 10	– – Of rectangular (other than square) cross-section, rolled on four faces	4,4	Free
	– – Other, with a maximum cross-sectional dimension of :		
7214 40 91	– – – 80 mm or more	4,4	Free
7214 40 99	– – – Less than 80 mm	4,4	Free
7214 50	**– Other, containing by weight 0,25 % or more but less than 0,6 % of carbon (ECSC) :**		
7214 50 10	– – Of rectangular (other than square) cross-section, rolled on four faces	4,4	Free
	– – Other, with a maximum cross-sectional dimension of :		
7214 50 91	– – – 80 mm or more	4,4	Free
7214 50 99	– – – Less than 80 mm	4,4	Free
7214 60 00	**– Other, containing by weight 0,6 % or more of carbon (ECSC)**	4,4	Free
7215	**Other bars and rods of iron or non-alloy steel :**		
7215 10 00	**– Of free-cutting steel, not further worked than cold-formed or cold-finished**	1,9	Free
7215 20 00	**– Other, not further worked than cold-formed or cold-finished, containing by weight less than 0,25 % of carbon**	1,9	Free
7215 30 00	**– Other, not further worked than cold-formed or cold-finished, containing by weight 0,25 % or more but less than 0,6 % of carbon**	1,9	Free
7215 40 00	**– Other, not further worked than cold-formed or cold-finished, containing by weight 0,6 % or more of carbon**	2,1	Free
7215 90	**– Other :**		
7215 90 10	– – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	3,8	Free
7215 90 90	– – Other	1,9	Free
7216	**Angles, shapes and sections of iron or non-alloy steel :**		
7216 10 00	**– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm (ECSC)**	4,4	Free
	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :		
7216 21 00	– – **L sections (ECSC)**	4,4	Free
7216 22 00	– – **T sections (ECSC)**	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :		
7216 31 00	– – **U sections (ECSC)**	4,4	Free
7216 32 00	– – **I sections (ECSC)**	4,4	Free
7216 33 00	– – **H sections (ECSC)**	4,4	Free
7216 40	**– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more (ECSC) :**		
7216 40 10	– – L sections	4,4	Free
7216 40 90	– – T sections	4,4	Free
7216 50	**– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded (ECSC) :**		
7216 50 10	– – With a cross-section which is capable of being enclosed in a square the side of which is 80 mm	4,4	Free
7216 50 90	– – Other	4,4	Free
7216 60	**– Angles, shapes and sections, not further worked than cold-formed or cold finished :**		
7216 60 10	– – Obtained from flat-rolled products	1,9	Free
7216 60 90	– – Other	1,9	Free
7216 90	**– Other :**		
7216 90 10	– – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	3,8	Free
	– – Other :		
7216 90 50	– – – Forged	1,9	Free
	– – – Other :		
7216 90 91	– – – – Profiled (ribbed) sheets	1,9	Free
7216 90 99	– – – – Other	1,9	Free
7217	**Wire of iron or non-alloy steel :**		
	– Containing by weight less than 0,25 % of carbon :		
7217 11	– – **Not plated or coated, whether or not polished :**		
7217 11 10	– – – With a maximum cross-sectional dimension of less than 0,8 mm	2,1	Free
7217 11 90	– – – With a maximum cross-sectional dimension of 0,8 mm or more	2,1	Free
7217 12	– – **Plated or coated with zinc :**		
7217 12 10	– – – With a maximum cross-sectional dimension of less than 0,8 mm	2,1	Free
7217 12 90	– – – With a maximum cross-sectional dimension of 0,8 mm or more	2,1	Free
7217 13	– – **Plated or coated with other base metals :**		
	– – – With a maximum cross-sectional dimension of less than 0,8 mm :		
7217 13 11	– – – – Copper-coated	2,1	Free
7217 13 19	– – – – Other	2,1	Free
	– – – With a maximum cross-sectional dimension of 0,8 mm or more :		
7217 13 91	– – – – Copper-coated	2,1	Free
7217 13 99	– – – – Other	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7217 19	– – **Other :**		
7217 19 10	– – – With a maximum cross-sectional dimension of less than 0,8 mm	2,1	Free
7217 19 90	– – – With a maximum cross-sectional dimension of 0,8 mm or more	2,1	Free
	– **Containing by weight 0,25 % or more but less than 0,6 % of carbon :**		
7217 21 00	– – **Not plated or coated, whether or not polished**	2,1	Free
7217 22 00	– – **Plated or coated with zinc**	2,1	Free
7217 23 00	– – **Plated or coated with other base metals**	2,1	Free
7217 29 00	– – **Other**	2,1	Free
	– **Containing by weight 0,6 % or more of carbon :**		
7217 31 00	– – **Not plated or coated, whether or not polished**	2,1	Free
7217 32 00	– – **Plated or coated with zinc**	2,1	Free
7217 33 00	– – **Plated or coated with other base metals**	2,1	Free
7217 39 00	– – **Other**	2,1	Free
	III. STAINLESS STEEL		
7218	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel :**		
7218 10 00	– **Ingots and other primary forms (ECSC)**	2,5	Free
7218 90	– **Other :**		
	– – Of rectangular (including square) cross-section :		
	– – – Rolled or obtained by continuous casting (ECSC) :		
	– – – – Of a width measuring less than twice the thickness, containing by weight :		
7218 90 11	– – – – – 2,5 % or more of nickel	3,2	Free
7218 90 13	– – – – – Less than 2,5 % of nickel	3,2	Free
	– – – – Other, containing by weight :		
7218 90 15	– – – – – 2.5 % or more of nickel	3,2	Free
7218 90 19	– – – – – Less than 2,5 % of nickel	3,2	Free
7218 90 30	– – – Forged	1,5	Free
	– – Other :		
7218 90 50	– – – Rolled or obtained by continuous casting (ECSC)	6	Free
	– – – Forged :		
7218 90 91	– – – – Of circular or polygonal cross-section	2,4	Free
7218 90 99	– – – – Other	1,5	Free
7219	**Flat-rolled products of stainless steel, of a width of 600 mm or more :**		
	– **Not further worked than hot-rolled, in coils :**		
7219 11	– – **Of a thickness exceeding 10 mm (ECSC) :**		
7219 11 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 11 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 12	– – **Of a thickness of 4,75 mm or more but not exceeding 10 mm (ECSC) :**		
7219 12 10	– – – Containing by weight 2,5 % or more of nickel	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7219 12 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 13	**– – Of a thickness of 3 mm or more but less than 4,75 mm (ECSC) :**		
7219 13 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 13 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 14	**– – Of a thickness of less than 3 mm (ECSC) :**		
7219 14 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 14 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
	– Not further worked than hot-rolled, not in coils :		
7219 21	**– – Of a thickness exceeding 10 mm (ECSC) :**		
7219 21 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 21 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 22	**– – Of a thickness of 4,75 mm or more but not exceeding 10 mm (ECSC) :**		
7219 22 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 22 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 23	**– – Of a thickness of 3 mm or more but less than 4,75 mm (ECSC) :**		
7219 23 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 23 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 24	**– – Of a thickness of less than 3 mm (ECSC) :**		
7219 24 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 24 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
	– Not further worked than cold-rolled (cold-reduced) :		
7219 31	**– – Of a thickness of 4,75 mm or more (ECSC) :**		
7219 31 10	– – – Containing by weight 2,5 % or more of nickel	2,4	Free
7219 31 90	– – – Containing by weight less than 2,5 % of nickel	2,4	Free
7219 32	**– – Of a thickness of 3 mm or more but less than 4,75 mm (ECSC) :**		
7219 32 10	– – – Containing by weight 2,5 % or more of nickel	2,4	Free
7219 32 90	– – – Containing by weight less than 2,5 % of nickel	2,4	Free
7219 33	**– – Of a thickness exceeding 1 mm but less than 3 mm (ECSC) :**		
7219 33 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 33 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 34	**– – Of a thickness of 0,5 mm or more but not exceeding 1 mm (ECSC) :**		
7219 34 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 34 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 35	**– – Of a thickness of less than 0,5 mm (ECSC) :**		
7219 35 10	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 35 90	– – – Containing by weight less than 2,5 % of nickel	6	Free
7219 90	**– Other :**		
	– – Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square) (ECSC) :		
7219 90 11	– – – Containing by weight 2,5 % or more of nickel	6	Free
7219 90 19	– – – Containing by weight less than 2,5 % of nickel	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
7219 90 91	– – – Containing by weight 2,5 % or more of nickel	2,4	Free
7219 90 99	– – – Containing by weight less than 2,5 % of nickel	2,4	Free
7220	**Flat-rolled products of stainless steel, of a width of less than 600 mm :**		
	– Not further worked than hot-rolled :		
7220 11 00	**– – Of a thickness of 4,75 mm or more (ECSC)**	6	Free
7220 12 00	**– – Of a thickness of less than 4,75 mm (ECSC)**	6	Free
7220 20	**– Not further worked than cold-rolled (cold-reduced) :**		
7220 20 10	– – Of a width exceeding 500 mm (ECSC)	2,4	Free
	– – Of a width not exceeding 500 mm :		
	– – – Of a thickness of 3 mm or more, containing by weight :		
7220 20 31	– – – – 2,5 % or more of nickel	2,4	Free
7220 20 39	– – – – Less than 2,5 % of nickel	2,4	Free
	– – – Of a thickness exceeding 0,35 mm but less than 3 mm, containing by weight :		
7220 20 51	– – – – 2,5 % or more of nickel	2,4	Free
7220 20 59	– – – – Less than 2,5 % of nickel	2,4	Free
	– – – Of a thickness not exceeding 0,35 mm, containing by weight :		
7220 20 91	– – – – 2,5 % or more of nickel	2,4	Free
7220 20 99	– – – – Less than 2,5 % of nickel	2,4	Free
7220 90	**– Other :**		
	– – Of a width exceeding 500 mm :		
7220 90 11	– – – Not further worked than surface-treated, including cladding (ECSC)	6	Free
7220 90 19	– – – Other	2,4	Free
	– – Of a width not exceeding 500 mm :		
	– – – Not further worked than surface-treated, including cladding :		
7220 90 31	– – – – Hot-rolled, not further worked than clad (ECSC)	6	Free
7220 90 39	– – – – Other	2,4	Free
7220 90 90	– – – Other	2,4	Free
7221 00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel (ECSC) :**		
7221 00 10	– Containing by weight 2,5 % or more of nickel	6	Free
7221 00 90	– Containing by weight less than 2,5 % of nickel	6	Free
7222	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel :**		
7222 10	**– Bars and rods, not further worked than hot-rolled, hot-drawn or extruded (ECSC) :**		
	– – Of circular cross-section of a diameter of 80 mm or more, containing by weight :		
7222 10 11	– – – 2,5 % or more of nickel	6	Free
7222 10 19	– – – Less than 2,5 % of nickel	6	Free
	– – Other, containing by weight :		
7222 10 91	– – – 2,5 % or more of nickel	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7222 10 99	– – – Less than 2,5 % of nickel	6	Free
7222 20	**– Bars and rods, not further worked than cold-formed or cold-finished :**		
7222 20 10	– – Containing by weight 2,5 % or more of nickel	2,4	Free
7222 20 90	– – Containing by weight less than 2,5 % of nickel	2,4	Free
7222 30	**– Other bars and rods :**		
7222 30 10	– – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5	Free
	– – Other :		
	– – – Containing by weight 2,5 % or more of nickel :		
7222 30 51	– – – – Forged	2,4	Free
7222 30 59	– – – – Other	2,4	Free
	– – – Containing by weight less than 2,5 % of nickel :		
7222 30 91	– – – – Forged	2,4	Free
7222 30 99	– – – – Other	2,4	Free
7222 40	**– Angles, shapes and sections :**		
	– – Not further worked than hot-rolled, hot-drawn or extruded (ECSC) :		
7222 40 11	– – – Containing by weight 2,5 % or more of nickel	6	Free
7222 40 19	– – – Containing by weight less than 2,5 % of nickel	6	Free
	– – Other :		
7222 40 30	– – – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5	Free
	– – – Other :		
	– – – – Not further worked than cold-formed or cold-finished :		
7222 40 91	– – – – – Obtained from flat-rolled products	2,4	Free
7222 40 93	– – – – – Other	2,4	Free
7222 40 99	– – – – Other	2,4	Free
7223 00	**Wire of stainless steel :**		
7223 00 10	– Containing by weight 2,5 % or more of nickel	2,4	Free
7223 00 90	– Containing by weight less than 2,5 % of nickel	2,4	Free
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7224	**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel :**		
7224 10 00	**– Ingots and other primary forms (ECSC)**	2,5	Free
7224 90	**– Other :**		
	– – Of rectangular (including square) cross-section :		
7224 90 11	– – – Hot-rolled or obtained by continuous casting (ECSC)	3,2	Free
7224 90 19	– – – Forged	1,5	Free
	– – Other :		
7224 90 30	– – – Hot-rolled or obtained by continuous casting (ECSC)	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Forged :		
7224 90 91	– – – – Of circular or polygonal cross-section	2,4	Free
7224 90 99	– – – – Other	1,5	Free
7225	**Flat-rolled products of other alloy steel, of a width of 600 mm or more :**		
7225 10	**– Of silicon-electrical steel (ECSC) :**		
7225 10 10	– – Hot-rolled	6	Free
	– – Cold-rolled :		
7225 10 91	– – – Grain oriented	6	Free
7225 10 99	– – – Non grain oriented	6	Free
7225 20	**– Of high speed steel :**		
	– – Not further worked than rolled (ECSC) :		
7225 20 11	– – – Not further worked than hot-rolled	6	Free
7225 20 19	– – – Not further worked than cold-rolled (cold-reduced)	2,4	Free
	– – Other :		
7225 20 30	– – – Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)	6	Free
7225 20 90	– – – Other	2,4	Free
7225 30 00	**– Other, not further worked than hot-rolled, in coils (ECSC)**	6	Free
7225 40	**– Other, not further worked than hot-rolled, not in coils (ECSC) :**		
7225 40 10	– – Of a thickness exceeding 20 mm	6	Free
7225 40 30	– – Of a thickness exceeding 15 mm but not exceeding 20 mm	6	Free
7225 40 50	– – Of a thickness of 4,75 mm or more but not exceeding 15 mm	6	Free
7225 40 70	– – Of a thickness of 3 mm or more but less than 4,75 mm	6	Free
7225 40 90	– – Of a thickness of less than 3 mm	6	Free
7225 50 00	**– Other, not further worked than cold-rolled (cold-reduced) (ECSC)**	2,4	Free
7225 90	**– Other :**		
7225 90 10	– – Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)	6	Free
7225 90 90	– – Other	2,4	Free
7226	**Flat-rolled products of other alloy steel, of a width of less than 600 mm :**		
7226 10	**– Of silicon-electrical steel :**		
7226 10 10	– – Not further worked than hot-rolled (ECSC)	6	Free
	– – Other :		
7226 10 30	– – – Of a width exceeding 500 mm (ECSC)	6	Free
	– – – Of a width not exceeding 500 mm :		
7226 10 91	– – – – Grain oriented	2,4	Free
7226 10 99	– – – – Non-grain oriented	2,4	Free
7226 20	**– Of high-speed steel :**		
7226 20 10	– – Not further worked than hot-rolled (ECSC)	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Not further worked than cold-rolled (cold-reduced) :		
7226 20 31	– – – Of a width exceeding 500 mm (ECSC)	2,4	Free
7226 20 39	– – – Of a width not exceeding 500 mm	2,4	Free
	– – Other :		
	– – – Of a width exceeding 500 mm :		
7226 20 51	– – – – Not further worked than surface-treated, including cladding (ECSC)	6	Free
7226 20 59	– – – – Other	2,4	Free
	– – – Of a width not exceeding 500 mm :		
	– – – – Not further worked than surface-treated, including cladding :		
7226 20 71	– – – – – Hot-rolled, not further worked than clad (ECSC)	6	Free
7226 20 79	– – – – – Other	2,4	Free
7226 20 90	– – – – Other	2,4	Free
	– Other :		
7226 91 00	**– – Not further worked than hot-rolled (ECSC)**	6	Free
7226 92	**– – Not further worked than cold-rolled (cold-reduced) :**		
7226 92 10	– – – Of a width exceeding 500 mm (ECSC)	2,4	Free
7226 92 90	– – – Of a width not exceeding 500 mm	2,4	Free
7226 99	**– – Other :**		
	– – – Of a width exceeding 500 mm :		
7226 99 11	– – – – Not further worked than surface-treated, including cladding (ECSC)	6	Free
7226 99 19	– – – – Other	2,4	Free
	– – – Of a width not exceeding 500 mm :		
	– – – – Not further worked than surface-treated, including cladding :		
7226 99 31	– – – – – Hot-rolled, not further worked than clad (ECSC)	6	Free
7226 99 39	– – – – – Other	2,4	Free
7226 99 90	– – – – Other	2,4	Free
7227	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel :**		
7227 10 00	**– Of high-speed steel (ECSC)**	6	Free
7227 20 00	**– Of silico-manganese steel (ECSC)**	6	Free
7227 90	**– Other (ECSC) :**		
7227 90 10	– – Containing by weight 0,0008 % or more of boron	6	Free
7227 90 90	– – Other	6	Free
7228	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel :**		
7228 10	**– Bars and rods, of high-speed steel :**		
7228 10 10	– – Not further worked than hot-rolled, hot-drawn or extruded (ECSC)	6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
7228 10 30	– – – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5	Free
7228 10 50	– – – Forged	2,4	Free
7228 10 90	– – – Other	2,4	Free
7228 20	**– Bars and rods, of silico-manganese steel :**		
	– – Not further worked than hot-rolled, hot-drawn or extruded (ECSC) :		
7228 20 11	– – – Of rectangular (other than square) cross-section, rolled on four faces	6	Free
7228 20 19	– – – Other	6	Free
	– – Other :		
7228 20 30	– – – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5	Free
7228 20 50	– – – Forged	2,4	Free
7228 20 70	– – – Not further worked than cold-formed or cold-finished	2,4	Free
7228 20 90	– – – Other	2,4	Free
7228 30	**– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded (ECSC) :**		
7228 30 10	– – Of circular cross-section of a diameter of 80 mm or more	6	Free
7228 30 90	– – Other	6	Free
7228 40 00	**– Other bars and rods, not further worked than forged**	2,4	Free
7228 50 00	**– Other bars and rods, not further worked than cold-formed or cold-finished**	2,4	Free
7228 60	**– Other bars and rods :**		
7228 60 10	– – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5	Free
7228 60 90	– – Other	2,4	Free
7228 70	**– Angles, shapes and sections :**		
7228 70 10	– – Not further worked than hot-rolled, hot-drawn or extruded (ECSC)	6	Free
	– – Other :		
7228 70 31	– – – Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5	Free
	– – – Other :		
7228 70 91	– – – – Not further worked than cold-formed or cold-finished	2,4	Free
7228 70 99	– – – – Other	2,4	Free
7228 80	**– Hollow drill bars and rods :**		
7228 80 10	– – Of alloy steel (ECSC)	6	Free
7228 80 90	– – Of non-alloy steel (ECSC)	3,8	Free
7229	**Wire of other alloy steel :**		
7229 10 00	**– Of high-speed steel**	2,4	Free
7229 20 00	**– Of silico-manganese steel**	2,4	Free
7229 90 00	**– Other**	2,4	Free

CHAPTER 73

ARTICLES OF IRON OR STEEL

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7301	**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel :**		
7301 10 00	**– Sheet piling (ECSC)**	4,4	Free
7301 20 00	**– Angles, shapes and sections**	1,6	Free
7302	**Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails :**		
7302 10	**– Rails :**		
7302 10 10	– – Current-conducting, with parts of non-ferrous metal	2,3	Free
	– – Other :		
	– – – New (ECSC) :		
7302 10 31	– – – – Of a weight per m of 20 kg or more	4,4	Free
7302 10 39	– – – – Of a weight per m of less than 20 kg	4,4	Free
7302 10 90	– – – Used (ECSC)	2,5	Free
7302 20 00	**– Sleepers (cross-ties) (ECSC)**	3,8	Free
7302 30 00	**– Switch blades, crossing frogs, point rods and other crossing pieces**	1,9	Free
7302 40	**– Fish-plates and sole plates :**		
7302 40 10	– – Rolled (ECSC)	3,8	Free
7302 40 90	– – Other	2	Free
7302 90	**– Other :**		
7302 90 10	– – Check-rails (ECSC)	3,8	Free
7302 90 30	– – Rail clips, bedplates and ties	1,9	Free
7302 90 90	– – Other	1,9	Free
7303 00	**Tubes, pipes and hollow profiles, of cast iron :**		
7303 00 10	– Tubes and pipes of a kind used in pressure systems	2,3	Free
7303 00 90	– Other	2,3	Free
7304	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel :**		
7304 10	**– Line pipe of a kind used for oil or gas pipelines :**		
7304 10 10	– – Of an external diameter not exceeding 168,3 mm	4	Free
7304 10 30	– – Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	4	Free
7304 10 90	– – Of an external diameter exceeding 406,4 mm	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7304 20	**– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :**		
7304 20 10	– – Drill pipe	1,1	Free
	– – Other :		
7304 20 91	– – – Of an external diameter not exceeding 406,4 mm	4	Free
7304 20 99	– – – Of an external diameter exceeding 406,4 mm	4	Free
	– Other, of circular cross-section, of iron or non-alloy steel :		
7304 31	– – **Cold-drawn or cold-rolled (cold-reduced) :**		
7304 31 10	– – – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – – Other :		
7304 31 91	– – – – Precision tubes	4	Free
7304 31 99	– – – – Other	4	Free
7304 39	– – **Other :**		
7304 39 10	– – – Unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (2)	3,6	Free
	– – – Other :		
7304 39 20	– – – – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – – – Other :		
7304 39 30	– – – – – Of an external diameter exceeding 421 mm and of a wall-thickness exceeding 10,5 mm	3,6	Free
	– – – – – Other :		
	– – – – – – Threaded or threadable tubes (gas pipe) :		
7304 39 51	– – – – – – – Plated or coated with zinc	4	Free
7304 39 59	– – – – – – – Other	4	Free
	– – – – – – Other, of an external diameter :		
7304 39 91	– – – – – – – Not exceeding 168,3 mm	4	Free
7304 39 93	– – – – – – – Exceeding 168,3 mm, but not exceeding 406,4 mm	4	Free
7304 39 99	– – – – – – – Exceeding 406,4 mm	4	Free
	– Other, of circular cross-section, of stainless steel :		
7304 41	– – **Cold-drawn or cold-rolled (cold-reduced) :**		
7304 41 10	– – – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
7304 41 90	– – – Other	4	Free
7304 49	– – **Other :**		
7304 49 10	– – – Unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (2)	3,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
7304 49 30	– – – – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – – – Other :		
7304 49 91	– – – – – Of an external diameter not exceeding 406,4 mm	4	Free
7304 49 99	– – – – – Of an external diameter exceeding 406,4 mm	4	Free
	– Other, of circular cross-section, of other alloy steel :		
7304 51	**– – Cold-drawn or cold-rolled (cold-reduced) :**		
	– – – Straight and of uniform wall-thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and not more than 0,5 % of molybdenum, of a length :		
7304 51 11	– – – – Not exceeding 4,5 m	3,6	Free
7304 51 19	– – – – Exceeding 4,5 m	4	Free
	– – – Other :		
7304 51 30	– – – – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – – – Other :		
7304 51 91	– – – – – Precision tubes	4	Free
7304 51 99	– – – – – Other	4	Free
7304 59	**– – Other :**		
7304 59 10	– – – Unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (2)	3,6	Free
	– – – Other, straight and of uniform wall-thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and not more than 0,5 % of molybdenum, of a length :		
7304 59 31	– – – – Not exceeding 4,5 m	3,6	Free
7304 59 39	– – – – Exceeding 4,5 m	4	Free
	– – – Other :		
7304 59 50	– – – – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – – – Other :		
7304 59 91	– – – – – Of an external diameter not exceeding 168,3 mm	4	Free
7304 59 93	– – – – – Of an external diameter exceeding 168,3 mm, but not exceeding 406,4 mm	4	Free
7304 59 99	– – – – – Of an external diameter exceeding 406,4 mm	4	Free
7304 90	**– Other :**		
7304 90 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
7304 90 90	– – Other	4	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7305	**Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel :**		
	– Line pipe of a kind used for oil or gas pipelines :		
7305 11 00	**– – Longitudinally submerged arc welded**	4	Free
7305 12 00	**– – Other, longitudinally welded**	4	Free
7305 19 00	**– – Other**	4	Free
7305 20	**– Casing of a kind used in drilling for oil or gas :**		
7305 20 10	– – Longitudinally welded	4	Free
7305 20 90	– – Other	4	Free
	– Other, welded :		
7305 31 00	**– – Longitudinally welded**	4	Free
7305 39 00	**– – Other**	4	Free
7305 90 00	**– Other**	4	Free
7306	**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel :**		
7306 10	**– Line pipe of a kind used for oil or gas pipelines :**		
	– – Longitudinally welded, of an external diameter of :		
7306 10 11	– – – Not more than 168,3 mm	4	Free
7306 10 19	– – – More than 168,3 mm, but not more than 406,4 mm	4	Free
7306 10 90	– – Spirally welded	4	Free
7306 20 00	**– Casing and tubing of a kind used in drilling for oil or gas**	4	Free
7306 30	**– Other, welded, of circular cross-section, of iron or non-alloy steel :**		
7306 30 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Precision tubes, with a wall thickness :		
7306 30 21	– – – – Not exceeding 2 mm	4	Free
7306 30 29	– – – – Exceeding 2 mm	4	Free
	– – – Other :		
7306 30 30	– – – – Electrical conduit tubes	4	Free
	– – – – Threaded or threadable tubes (gas pipe) :		
7306 30 51	– – – – – Plated or coated with zinc	4	Free
7306 30 59	– – – – – Other	4	Free
	– – – – Other, of an external diameter :		
	– – – – – Not exceeding 168,3 mm :		
7306 30 71	– – – – – – Plated or coated with zinc	4	Free
7306 30 79	– – – – – – Other	4	Free
7306 30 90	– – – – – Exceeding 168,3 mm, but not exceeding 406,4 mm	4	Free

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CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7306 40	**– Other, welded, of circular cross-section, of stainless steel :**		
7306 40 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
7306 40 91	– – – Cold-drawn or cold-rolled (cold-reduced)	4	Free
7306 40 99	– – – Other	4	Free
7306 50	**– Other, welded, of circular cross-section, of other alloy steel :**		
7306 50 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
7306 50 91	– – – Precision tubes	4	Free
7306 50 99	– – – Other	4	Free
7306 60	**– Other, welded, of non-circular cross-section :**		
7306 60 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Of rectangular (including square) cross-section, with a wall thickness :		
7306 60 31	– – – – Not exceeding 2 mm	4	Free
7306 60 39	– – – – Exceeding 2 mm	4	Free
7306 60 90	– – – Of other sections	4	Free
7306 90 00	**– Other**	4	Free
7307	**Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel :**		
	– Cast fittings :		
7307 11	**– – Of non-malleable cast iron :**		
7307 11 10	– – – Of a kind used in pressure systems	2,4	Free
7307 11 90	– – – Other	2,4	Free
7307 19	**– – Other :**		
7307 19 10	– – – Of malleable cast iron	2,4	Free
7307 19 90	– – – Other	2,4	Free
	– Other, of stainless steel :		
7307 21 00	**– – Flanges**	2,4	Free
7307 22 00	**– – Threaded elbows, bends and sleeves**	2,4	Free
7307 23	**– – Butt welding fittings :**		
7307 23 10	– – – Elbows and bends	2,4	Free
7307 23 90	– – – Other	2,4	Free
7307 29	**– – Other :**		
7307 29 10	– – – Threaded	2,4	Free
7307 29 30	– – – For welding	2,4	Free
7307 29 90	– – – Other	2,4	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– **Other :**		
7307 91 00	– – **Flanges**	2,4	Free
7307 92 00	– – **Threaded elbows, bends and sleeves**	2,4	Free
7307 93	– – **Butt welding fittings :**		
	– – – With greatest external diameter not exceeding 609,6 mm :		
7307 93 11	– – – – Elbows and bends	2,4	Free
7307 93 19	– – – – Other	2,4	Free
	– – – With greatest external diameter exceeding 609,6 mm :		
7307 93 91	– – – – Elbows and bends	2,4	Free
7307 93 99	– – – – Other	2,4	Free
7307 99	– – **Other :**		
7307 99 10	– – – Threaded	2,4	Free
7307 99 30	– – – For welding	2,4	Free
7307 99 90	– – – Other	2,4	Free
7308	**Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel :**		
7308 10 00	– **Bridges and bridge-sections**	1,6	Free
7308 20 00	– **Towers and lattice masts**	1,6	Free
7308 30 00	– **Doors, windows and their frames and thresholds for doors**	1,6	Free
7308 40 00	– **Props and similar equipment for scaffolding, shuttering or pit-propping**	1,6	Free
7308 90	– **Other :**		
7308 90 10	– – Weirs, sluices, lock-gates, landing stages, fixed docks and other maritime and waterway structures	1,6	Free
	– – Other :		
	– – – Solely or principally of sheet :		
7308 90 51	– – – – Panels comprising two walls of profiled (ribbed) sheet with an insulating core	1,6	Free
7308 90 59	– – – – Other	1,6	Free
7308 90 99	– – – Other	1,6	Free
7309 00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :**		
7309 00 10	– For gases (other than compressed or liquefied gas)	1,5	Free
	– For liquids :		
7309 00 30	– – Lined or heat-insulated	1,5	Free
	– – Other, of a capacity :		
7309 00 51	– – – Exceeding 100 000 litres	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7309 00 59	– – – Not exceeding 100 000 litres	1,5	Free
7309 00 90	– For solids	1,5	Free
7310	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :**		
7310 10 00	**– Of a capacity of 50 litres or more**	1,6	Free
	– Of a capacity of less than 50 litres :		
7310 21	**– – Cans which are to be closed by soldering or crimping :**		
7310 21 10	– – – Cans of a kind used for preserving food and drink	1,9	Free
	– – – Other, of sheet or plate of a thickness of :		
7310 21 91	– – – – Less than 0,5 mm	1,9	Free
7310 21 99	– – – – 0,5 mm or more	1,9	Free
7310 29	**– – Other :**		
7310 29 10	– – – Of sheet or plate of a thickness of less than 0,5 mm	1,6	Free
7310 29 90	– – – Of sheet or plate of a thickness of 0,5 mm or more	1,6	Free
7311 00	**Containers for compressed or liquefied gas, of iron or steel :**		
7311 00 10	– Seamless	1,9	Free
	– Other, of a capacity of :		
7311 00 91	– – Less than 1 000 litres	1,9	Free
7311 00 99	– – 1 000 litres or more	1,9	Free
7312	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated :**		
7312 10	**– Stranded wire, ropes and cables :**		
7312 10 10	– – With fittings attached, or made up into articles, for use in civil aircraft (1)	Free	Free
	– – Other :		
7312 10 30	– – – Of stainless steel	2,2	Free
	– – – Other, with a maximum cross-sectional dimension :		
7312 10 50	– – – – Not exceeding 3 mm	2,2	Free
	– – – – Exceeding 3 mm :		
	– – – – – Stranded wire :		
7312 10 71	– – – – – – Not coated	2,2	Free
	– – – – – – Coated :		
7312 10 75	– – – – – – – Plated or coated with zinc	2,2	Free
7312 10 79	– – – – – – – Other	2,2	Free

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CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – – Ropes and cables (including locked coil ropes) :		
7312 10 91	– – – – – – Not coated	2,2	Free
	– – – – – – Coated :		
7312 10 95	– – – – – – – Plated or coated with zinc	2,2	Free
7312 10 99	– – – – – – – Other	2,2	Free
7312 90	**– Other :**		
7312 90 10	– – With fittings attached, or made up into articles for use in civil aircraft (1)	Free	Free
7312 90 90	– – Other	2,2	Free
7313 00 00	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel**	3,6	Free
7314	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel :**		
	– Woven products :		
7314 11 00	– – **Of stainless steel**	2,4	Free
7314 19 00	– – **Other**	2,4	Free
7314 20 00	**– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more**	2,4	Free
7314 30	**– Other grill, netting and fencing, welded at the intersection :**		
7314 30 10	– – Plated or coated with zinc	2,4	Free
7314 30 90	– – Other	2,4	Free
	– Other grill, netting and fencing :		
7314 41	– – **Plated or coated with zinc :**		
7314 41 10	– – – Hexagonal netting	2,4	Free
7314 41 90	– – – Other	2,4	Free
7314 42	– – **Coated with plastics :**		
7314 42 10	– – – Hexagonal netting	2,4	Free
7314 42 90	– – – Other	2,4	Free
7314 49 00	– – **Other**	2,4	Free
7314 50 00	**– Expanded metal**	2	Free
7315	**Chain and parts thereof, of iron or steel :**		
	– Articulated link chain and parts thereof :		
7315 11	– – **Roller chain :**		
7315 11 10	– – – Of a kind used for cycles and motor-cycles	1,8	Free
7315 11 90	– – – Other	1,8	Free
7315 12 00	– – **Other chain**	1,8	Free
7315 19 00	– – **Parts**	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7315 20 00	**– Skid chain**	1,8	Free
	– Other chain :		
7315 81 00	**– – Stud-link**	1,8	Free
7315 82	**– – Other, welded link :**		
7315 82 10	– – – The constituent material of which has a maximum cross-sectional dimension of 16 mm or less	1,8	Free
7315 82 90	– – – The constituent material of which has a maximum cross-sectional dimension of more than 16 mm	1,8	Free
7315 89 00	**– – Other**	1,8	Free
7315 90 00	**– Other parts**	1,8	Free
7316 00 00	**Anchors, grapnels and parts thereof, of iron or steel**	2,3	Free
7317 00	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper :**		
7317 00 10	– Drawing pins	1,8	Free
7317 00 30	– Nails, tacks, studs and spikes, for footwear	1,8	Free
7317 00 50	– Decorative studs	1,8	Free
	– Other :		
7317 00 91	– – Cold-pressed from wire	1,8	Free
7317 00 99	– – Other	1,5	Free
7318	**Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel :**		
	– Threaded articles :		
7318 11 00	**– – Coach screws**	2,6	Free
7318 12	**– – Other wood screws :**		
7318 12 10	– – – Of stainless steel	2,6	Free
7318 12 90	– – – Other	2,6	Free
7318 13 00	**– – Screw hooks and screw rings**	2,6	Free
7318 14	**– – Self-tapping screws :**		
7318 14 10	– – – Of stainless steel	2,6	Free
	– – – Other :		
7318 14 91	– – – – Spaced-thread screws	2,6	Free
7318 14 99	– – – – Other	2,6	Free
7318 15	**– – Other screws and bolts, whether or not with their nuts or washers :**		
7318 15 10	– – – Screws, turned from bars, rods, profiles, or wire, of solid section, of a shank thickness not exceeding 6 mm	2,1	Free
	– – – Other :		
7318 15 20	– – – – For fixing railway track construction material	2,6	Free
	– – – – Other :		
	– – – – – Without heads :		
7318 15 30	– – – – – – Of stainless steel	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – – – Other, with a tensile strength :		
7318 15 41	– – – – – – – Of less than 800 N per mm²	2,6	Free
7318 15 49	– – – – – – – Of 800 N or more per mm²	2,6	Free
	– – – – – With heads :		
	– – – – – – Slotted and cross-recessed screws :		
7318 15 51	– – – – – – – Of stainless steel	2,6	Free
7318 15 59	– – – – – – – Other	2,6	Free
	– – – – – – Hexagon socket head screws :		
7318 15 61	– – – – – – – Of stainless steel	2,6	Free
7318 15 69	– – – – – – – Other	2,6	Free
	– – – – – – Hexagon bolts :		
7318 15 70	– – – – – – – Of stainless steel	2,6	Free
	– – – – – – Other, with a tensile strength :		
7318 15 81	– – – – – – – Of less than 800 N per mm²	2,6	Free
7318 15 89	– – – – – – – Of 800 N or more per mm²	2,6	Free
7318 15 90	– – – – – – Other	2,6	Free
7318 16	– – **Nuts :**		
7318 16 10	– – – Turned from bars, rods, profiles, or wire, of solid section, of a hole diameter not exceeding 6 mm	2,1	Free
	– – – Other :		
7318 16 30	– – – – Of stainless steel	2,6	Free
	– – – – Other :		
7318 16 50	– – – – – Self-locking nuts	2,6	Free
	– – – – – Other, with an inside diameter :		
7318 16 91	– – – – – – Not exceeding 12 mm	2,6	Free
7318 16 99	– – – – – – Exceeding 12 mm	2,6	Free
7318 19 00	– – **Other**	2,6	Free
	– **Non-threaded articles :**		
7318 21 00	– – **Spring washers and other lock washers**	2,4	Free
7318 22 00	– – **Other washers**	1,9	Free
7318 23 00	– – **Rivets**	1,9	Free
7318 24 00	– – **Cotters and cotter-pins**	2,4	Free
7318 29 00	– – **Other**	1,9	Free
7319	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included :**		
7319 10 00	– **Sewing, darning or embroidery needles**	2	Free
7319 20 00	– **Safety pins**	2	Free
7319 30 00	– **Other pins**	2	Free
7319 90 00	– **Other**	1,7	Free
7320	**Springs and leaves for springs, of iron or steel :**		
7320 10 00	– **Leaf-springs and leaves therefor**	1,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7320 20	**– Helical springs :**		
7320 20 10	– – Upholstery and mattress springs	1,9	Free
7320 20 90	– – Other	1,9	Free
7320 90 00	**– Other**	1,9	Free
7321	**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel :**		
	– Cooking appliances and plate warmers :		
7321 11	**– – For gas fuel or for both gas and other fuels :**		
7321 11 10	– – – With oven, including separate ovens	1,9	Free
7321 11 90	– – – Other	1,9	Free
7321 12 00	**– – For liquid fuel**	1,9	Free
7321 13 00	**– – For solid fuel**	1,9	Free
	– Other appliances :		
7321 81	**– – For gas fuel or for both gas and other fuels :**		
7321 81 10	– – – With exhaust outlet	1,9	Free
7321 81 90	– – – Other	1,9	Free
7321 82	**– – For liquid fuel :**		
7321 82 10	– – – With exhaust outlet	1,9	Free
7321 82 90	– – – Other	1,9	Free
7321 83 00	**– – For solid fuel**	1,9	Free
7321 90 00	**– Parts**	1,9	Free
7322	**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel :**		
	– Radiators and parts thereof :		
7322 11 00	**– – Of cast iron**	2,2	Free
7322 19 00	**– – Other**	2,2	Free
7322 90	**– Other :**		
7322 90 10	– – Air heaters and not air distributors (excluding parts thereof), for use in civil aircraft (1)	Free	Free
7322 90 90	– – Other	2,2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7323	**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel :**		
7323 10 00	**– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like**	2,2	Free
	– Other :		
7323 91 00	– – **Of cast iron, not enamelled**	2,2	Free
7323 92 00	– – **Of cast iron, enamelled**	2,2	Free
7323 93	– – **Of stainless steel :**		
7323 93 10	– – – Articles for table use	2,2	Free
7323 93 90	– – – Other	2,2	Free
7323 94	– – **Of iron (other than cast iron) or steel, enamelled :**		
7323 94 10	– – – Articles for table use	2,2	Free
7323 94 90	– – – Other	2,2	Free
7323 99	– – **Other :**		
7323 99 10	– – – Articles for table use	2,2	Free
	– – – Other :		
7323 99 91	– – – – Varnished or painted	2,2	Free
7323 99 99	– – – – Other	2,2	Free
7324	**Sanitary ware and parts thereof, of iron or steel :**		
7324 10	– **Sinks and wash basins, of stainless steel :**		
7324 10 10	– – For use in civil aircraft (1)	Free	Free
7324 10 90	– – Other	2	Free
	– **Baths :**		
7324 21 00	– – **Of cast iron, whether or not enamelled**	2,2	Free
7324 29 00	– – **Other**	2,2	Free
7324 90	– **Other, including parts :**		
7324 90 10	– – Sanitary ware (excluding parts thereof), for use in civil aircraft (1)	Free	Free
7324 90 90	– – Other	2	Free
7325	**Other cast articles of iron or steel :**		
7325 10	– **Of non-malleable cast iron :**		
7325 10 10	– – For sewage, water, etc., systems	1,6	Free Free
7325 10 90	– – Other	1,6	Free
	– **Other :**		
7325 91 00	– – **Grinding balls and similar articles for mills**	2,1	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7325 99	– – **Other :**		
7325 99 10	– – – Of malleable cast iron	1,6	Free
7325 99 90	– – – Other	2,1	Free
7326	**Other articles of iron or steel :**		
	– Forged or stamped, but not further worked :		
7326 11 00	– – **Grinding balls and similar articles for mills**	2,1	Free
7326 19	– – **Other :**		
7326 19 10	– – – Open-die forged	2,1	Free
7326 19 90	– – – Other	2,1	Free
7326 20	**– Articles of iron or steel wire :**		
7326 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
7326 20 30	– – – Small cages and aviaries	2,1	Free
7326 20 50	– – – Wire baskets	2,1	Free
7326 20 90	– – – Other	2,1	Free
7326 90	**– Other :**		
7326 90 10	– – Snuff boxes, cigarette cases, cosmetic and powder boxes and cases, and similar pocket articles	2,1	Free
7326 90 30	– – Ladders and steps	2,1	Free
7326 90 40	– – Pallets and similar platforms for handling goods	2,1	Free
7326 90 50	– – Reels for cables, piping and the like	2,1	Free
7326 90 60	– – Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	2,1	Free
7326 90 70	– – Perforated buckets and similar articles of sheet used to filter water at the entrance to drains	2,1	Free
	– – Other articles of iron or steel :		
7326 90 91	– – – Open-die forged	2,1	Free
7326 90 93	– – – Closed-die forged	2,1	Free
7326 90 99	– – – Other	2,1	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CHAPTER 74

COPPER AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7401	**Copper mattes; cement copper (precipitated copper) :**		
7401 10 00	**– Copper mattes**	Free	Free
7401 20 00	**– Cement copper (precipitated copper)**	Free	Free
7402 00 00	**Unrefined copper; copper anodes for electrolytic refining**	Free	Free
7403	**Refined copper and copper alloys, unwrought :**		
	– Refined copper :		
7403 11 00	**– – Cathodes and sections of cathodes**	Free	Free
7403 12 00	**– – Wire-bars**	Free	Free
7403 13 00	**– – Billets**	Free	Free
7403 19 00	**– – Other**	Free	Free
	– Copper alloys :		
7403 21 00	**– – Copper-zinc base alloys (brass)**	Free	Free
7403 22 00	**– – Copper-tin base alloys (bronze)**	Free	Free
7403 23 00	**– – Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)**	Free	Free
7403 29 00	**– – Other copper alloys (other than master alloys of heading No 7405)**	Free	Free
7404 00	**Copper waste and scrap :**		
7404 00 10	– Of refined copper	Free	Free
	– Of copper alloys :		
7404 00 91	– – Of copper-zinc base alloys (brass)	Free	Free
7404 00 99	– – Other	Free	Free
7405 00 00	**Master alloys of copper**	Free	Free
7406	**Copper powders and flakes :**		
7406 10 00	**– Powders of non-lamellar structure**	0,2	Free
7406 20 00	**– Powders of lamellar structure; flakes**	0,2	Free
7407	**Copper bars, rods and profiles :**		
7407 10 00	**– Of refined copper**	2,4	Free
	– Of copper alloys :		
7407 21	**– – Of copper-zinc base alloys (brass) :**		
7407 21 10	– – – Bars and rods	2,4	Free
7407 21 90	– – – Profiles	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7407 22	**– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :**		
7407 22 10	– – – Of copper-nickel base alloys (cupro-nickel)	2	Free
7407 22 90	– – – Of copper-nickel-zinc base alloys (nickel silver)	2	Free
7407 29 00	**– – Other**	2,4	Free
7408	**Copper wire :**		
	– Of refined copper :		
7408 11 00	**– – Of which the maximum cross-sectional dimension exceeds 6 mm**	2,4	Free
7408 19	**– – Other :**		
7408 19 10	– – – Of which the maximum cross-sectional dimension exceeds 0,5 mm	2,4	Free
7408 19 90	– – – Of which the maximum cross-sectional dimension does not exceed 0,5 mm	2,4	Free
	– Of copper alloys :		
7408 21 00	**– – Of copper-zinc base alloys (brass)**	2,4	Free
7408 22	**– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :**		
7408 22 10	– – – Of copper-nickel base alloys (cupro-nickel)	2	Free
7408 22 90	– – – Of copper-nickel-zinc base alloys (nickel silver)	2	Free
7408 29	**– – Other :**		
7408 29 10	– – – Of copper-tin base alloys (bronze)	2,4	Free
7408 29 90	– – – Other	2,4	Free
7409	**Copper plates, sheets and strip, of a thickness exceeding 0,15 mm :**		
	– Of refined copper :		
7409 11 00	**– – In coils**	2,4	Free
7409 19 00	**– – Other**	2,4	Free
	– Of copper-zinc base alloys (brass) :		
7409 21 00	**– – In coils**	2,4	Free
7409 29 00	**– – Other**	2,4	Free
	– Of copper-tin base alloys (bronze) :		
7409 31 00	**– – In coils**	2,4	Free
7409 39 00	**– – Other**	2,4	Free
7409 40	**– Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :**		
	– – Of copper-nickel base alloys (cupro-nickel) :		
7409 40 11	– – – In coils	2,4	Free
7409 40 19	– – – Other	2,4	Free
	– – Of copper-nickel-zinc base alloys (nickel silver) :		
7409 40 91	– – – In coils	2,4	Free
7409 40 99	– – – Other	2,4	Free
7409 90	**– Of other copper alloys :**		
7409 90 10	– – In coils	2,4	Free
7409 90 90	– – Other	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7410	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm :**		
	– Not backed :		
7410 11 00	**– – Of refined copper**	2,6	Free
7410 12 00	**– – Of copper alloys**	2,6	Free
	– Backed :		
7410 21 00	**– – Of refined copper**	2,6	Free
7410 22 00	**– – Of copper alloys**	2,6	Free
7411	**Copper tubes and pipes :**		
7411 10	**– Of refined copper :**		
	– – Straight, of a wall thickness :		
7411 10 11	– – – Exceeding 0,6 mm	2,4	Free
7411 10 19	– – – Not exceeding 0,6 mm	2,4	Free
7411 10 90	– – Other	2,4	Free
	– Of copper alloys :		
7411 21	**– – Of copper-zinc base alloys (brass) :**		
7411 21 10	– – – Straight	2,4	Free
7411 21 90	– – – Other	2,4	Free
7411 22	**– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :**		
7411 22 10	– – – Straight	2,4	Free
7411 22 90	– – – Other	2,4	Free
7411 29	**– – Other :**		
7411 29 10	– – – Straight	2,4	Free
7411 29 90	– – – Other	2,4	Free
7412	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves) :**		
7412 10 00	**– Of refined copper**	2,6	Free
7412 20 00	**– Of copper alloys**	2	Free
7413 00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated :**		
7413 00 10	– With fittings attached, for use in civil aircraft (1)	Free	Free
	– Other :		
7413 00 91	– – Of refined copper	2,6	Free
7413 00 99	– – Of copper alloys	2,6	Free
7414	**Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper :**		
7414 10 00	**– Endless bands, for machinery**	2,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7414 90 00	**– Other**	2,6	Free
7415	**Nails, tacks, drawing pins, staples (other than those of heading No 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper :**		
7415 10 00	**– Nails and tacks, drawing pins, staples and similar articles**	2,6	Free
	– Other articles, not threaded :		
7415 21 00	**– – Washers (including spring washers)**	1,4	Free
7415 29 00	**– – Other**	1,4	Free
	– Other threaded articles :		
7415 31 00	**– – Screws for wood**	1,4	Free
7415 32	**– – Other screws; bolts and nuts :**		
7415 32 10	– – – Screws and bolts, whether or not with their nuts, for metal	1,4	Free
7415 32 90	– – – Other	1,4	Free
7415 39 00	**– – Other**	1,5	Free
7416 00 00	**Copper springs**	2,6	Free
7417 00 00	**Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper**	2,6	Free
7418	**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper :**		
7418 10 00	**– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like**	1,9	Free
7418 20 00	**– Sanitary ware and parts thereof**	1,9	Free
7419	**Other articles of copper :**		
7419 10 00	**– Chain and parts thereof**	1,9	Free
	– Other :		
7419 91 00	**– – Cast, moulded, stamped or forged, but not further worked**	1,9	Free
7419 99 00	**– – Other**	1,9	Free

CHAPTER 75

NICKEL AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7501	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy :**		
7501 10 00	**– Nickel mattes**	Free	Free
7501 20 00	**– Nickel oxide sinters and other intermediate products of nickel metallurgy**	Free	Free
7502	**Unwrought nickel :**		
7502 10 00	**– Nickel, not alloyed**	Free	Free
7502 20 00	**– Nickel alloys**	Free	Free
7503 00	**Nickel waste and scrap :**		
7503 00 10	– Of nickel, not alloyed	Free	Free
7503 00 90	– Of nickel alloys	Free	Free
7504 00 00	**Nickel powders and flakes**	0,2	Free
7505	**Nickel bars, rods, profiles and wire :**		
	– Bars, rods and profiles :		
7505 11 00	**– – Of nickel, not alloyed**	1,7	Free
7505 12 00	**– – Of nickel alloys**	1,7	Free
	– Wire :		
7505 21 00	**– – Of nickel, not alloyed**	1,7	Free
7505 22 00	**– – Of nickel alloys**	1,7	Free
7506	**Nickel plates, sheets, strip and foil :**		
7506 10 00	**– Of nickel, not alloyed**	1,9	Free
7506 20 00	**– Of nickel alloys**	1,9	Free
7507	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) :**		
	– Tubes and pipes :		
7507 11 00	**– – Of nickel, not alloyed**	2,1	Free
7507 12 00	**– – Of nickel alloys**	2,1	Free
7507 20 00	**– Tube or pipe fittings**	1,5	Free
7508 00	**Other articles of nickel :**		
7508 00 10	– Cloth, grill, netting and fencing, of nickel wire	1,8	Free
7508 00 90	– Other	1,2	Free

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7601	**Unwrought aluminium :**		
7601 10 00	**– Aluminium, not alloyed**	2,4	Free
7601 20	**– Aluminium alloys :**		
7601 20 10	– – Primary	2,4	Free
7601 20 90	– – Secondary	2,4	Free
7602 00	**Aluminium waste and scrap :**		
	– Waste :		
7602 00 11	– – Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0,2 mm	Free	Free
7602 00 19	– – Other (including factory rejects)	1,2	Free
7602 00 90	– Scrap	Free	Free
7603	**Aluminium powders and flakes :**		
7603 10 00	**– Powders of non-lamellar structure**	2,1	Free
7603 20 00	**– Powders of lamellar structure; flakes**	2,5	Free
7604	**Aluminium bars, rods and profiles :**		
7604 10	**– Of aluminium, not alloyed :**		
7604 10 10	– – Bars and rods	4	Free
7604 10 90	– – Profiles	4	Free
	– Of aluminium alloys :		
7604 21 00	**– – Hollow profiles**	4	Free
7604 29	**– – Other :**		
7604 29 10	– – – Bars and rods	4	Free
7604 29 90	– – – Profiles	4	Free
7605	**Aluminium wire :**		
	– Of aluminium, not alloyed :		
7605 11 00	**– – Of which the maximum cross-sectional dimension exceeds 7 mm**	4	Free
7605 19	**– – Other :**		
7605 19 10	– – – Containing by weight less than 0,1 % of silicon	4	Free
7605 19 90	– – – Other	4	Free
	– Of aluminium alloys :		
7605 21 00	**– – Of which the maximum cross-sectional dimension exceeds 7 mm**	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7605 29	– – **Other :**		
7605 29 10	– – – Containing by weight not more than 0,9 % of silicon, not more than 0,9 % of magnesium and not more than 0,03 % of manganese	4	Free
7605 29 90	– – – Other	4	Free
7606	**Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm :**		
	– **Rectangular (including square) :**		
7606 11	– – **Of aluminium, not alloyed :**		
7606 11 10	– – – Painted, varnished or plastic-coated	3	Free
	– – – Other, of a thickness of :		
7606 11 91	– – – – Less than 3 mm	3	Free
7606 11 93	– – – – Not less than 3 mm but less than 6 mm	3	Free
7606 11 99	– – – – Not less than 6 mm	3	Free
7606 12	– – **Of aluminium alloys :**		
7606 12 10	– – – Strip for venetian blinds	4	Free
	– – – Other :		
7606 12 50	– – – – Painted, varnished or plastic-coated	3	Free
	– – – – Other, of a thickness of :		
7606 12 91	– – – – – Less than 3 mm	3	Free
7606 12 93	– – – – – Not less than 3 mm but less than 6 mm	3	Free
7606 12 99	– – – – – Not less than 6 mm	3	Free
	– **Other :**		
7606 91 00	– – **Of aluminium, not alloyed**	4	Free
7606 92 00	– – **Of aluminium alloys**	4	Free
7607	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm :**		
	– **Not backed :**		
7607 11	– – **Rolled but not further worked :**		
7607 11 10	– – – Of a thickness of less than 0,021 mm	4	Free
7607 11 90	– – – Of a thickness of not less than 0,021 mm but not more than 0,2 mm	4	Free
7607 19	– – **Other :**		
7607 19 10	– – – Of a thickness of less than 0,021 mm	4	Free
7607 19 90	– – – Of a thickness of not less than 0,021mm but not more than 0,2 mm	4	Free
7607 20	– **Backed :**		
7607 20 10	– – Of a thickness (excluding any backing) of less than 0,021 mm	4	Free
7607 20 90	– – Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7608	**Aluminium tubes and pipes :**		
7608 10	**– Of aluminium, not alloyed :**		
7608 10 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
7608 10 91	– – – Not further worked than extruded	4	Free
7608 10 99	– – – Other	4	Free
7608 20	**– Of aluminium alloys :**		
7608 20 10	– – With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
7608 20 30	– – – Welded	4	Free
	– – – Other :		
7608 20 91	– – – – Not further worked than extruded	4	Free
7608 20 99	– – – – Other	4	Free
7609 00 00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)**	2,8	Free
7610	**Aluminium structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures :**		
7610 10 00	**– Doors, windows and their frames and thresholds for doors**	2,8	Free
7610 90	**– Other :**		
7610 90 10	– – Bridges and bridge-sections, towers and lattice masts	2,8	Free
7610 90 90	– – Other	2,8	Free
7611 00 00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**	2,8	Free
7612	**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :**		
7612 10 00	**– Collapsible tubular containers**	2,8	Free
7612 90	**– Other :**		
7612 90 10	– – Rigid tubular containers	2,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other, with a capacity of :		
7612 90 91	– – – 50 litres or more	2,8	Free
7612 90 99	– – – Less than 50 litres	2,8	Free
7613 00 00	**Aluminium containers for compressed or liquefied gas**	2,8	Free
7614	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated :**		
7614 10 00	– **With steel core**	2,8	Free
7614 90	– **Other :**		
7614 90 10	– – Of aluminium, not alloyed	2,8	Free
7614 90 90	– – Of aluminium alloys	2,8	Free
7615	**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium :**		
7615 10	– **Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :**		
7615 10 10	– – Cast	2,8	Free
7615 10 90	– – Other	2,8	Free
7615 20 00	– **Sanitary ware and parts thereof**	2,8	Free
7616	**Other articles of aluminium :**		
7616 10 00	– **Nails, tacks, staples (other than those of heading No 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles**	2,8	Free
7616 90	– **Other :**		
7616 90 10	– – Knitting needles and crochet hooks	2,8	Free
7616 90 30	– – Cloth, grill, netting and fencing	2,8	Free
	– – Other :		
7616 90 91	– – – Cast	2,8	Free
7616 90 99	– – – Other	2,8	Free

CHAPTER 78

LEAD AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7801	**Unwrought lead :**		
7801 10 00	**– Refined lead**	2,1	Free
	– Other :		
7801 91 00	**– – Containing by weight antimony as the principal other element**	2,1	Free
7801 99	**– – Other :**		
7801 99 10	– – – For refining, containing 0,02 % or more by weight of silver (bullion lead) (1)	Free	Free
	– – – Other :		
7801 99 91	– – – – Lead alloys	2,1	Free
7801 99 99	– – – – Other	2,1	Free
7802 00	**Lead waste and scrap :**		
7802 00 10	– From accumulators	Free	Free
7802 00 90	– Other	Free	Free
7803 00 00	**Lead bars, rods, profiles and wire**	3,2	Free
7804	**Lead plates, sheets, strip and foil; lead powders and flakes :**		
	– Plates, sheets, strip and foil :		
7804 11 00	**– – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm**	3,2	Free
7804 19 00	**– – Other**	3,2	Free
7804 20 00	**– Powders and flakes**	0,8	Free
7805 00 00	**Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	3,6	Free
7806 00	**Other articles of lead :**		
7806 00 10	– Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (Euratom)	2,4	Free
7806 00 90	– Other	3,2	Free

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

CHAPTER 79

ZINC AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
7901	**Unwrought zinc :**		
	– Zinc, not alloyed :		
7901 11 00	**– – Containing by weight 99,99 % or more of zinc**	2,1	Free
7901 12	**– – Containing by weight less than 99,99 % of zinc :**		
7901 12 10	– – – Containing by weight 99,95 % or more but less than 99,99 % of zinc	2,1	Free
7901 12 30	– – – Containing by weight 98,5 % or more but less than 99,95 % of zinc	2,1	Free
7901 12 90	– – – Containing by weight 97,5 % or more but less than 98,5 % of zinc	2,1	Free
7901 20 00	**– Zinc alloys**	2,1	Free
7902 00 00	**Zinc waste and scrap**	Free	Free
7903	**Zinc dust, powders and flakes :**		
7903 10 00	**– Zinc dust**	1,7	Free
7903 90 00	**– Other**	1,7	Free
7904 00 00	**Zinc bars, rods, profiles and wire**	3,2	Free
7905 00	**Zinc plates, sheets, strip and foil :**		
	– Not surface-worked, of a thickness of :		
7905 00 11	– – Less than 5 mm	3,2	Free
7905 00 19	– – 5 mm or more	3,2	Free
7905 00 90	– Other	3,2	Free
7906 00 00	**Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	3,2	Free
7907	**Other articles of zinc :**		
7907 10 00	**– Gutters, roof capping, skylight frames and other fabricated building components**	2,8	Free
7907 90 00	**– Other**	2,8	Free

CHAPTER 80

TIN AND ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8001	**Unwrought tin :**		
8001 10 00	**– Tin, not alloyed**	Free	Free
8001 20 00	**– Tin alloys**	Free	Free
8002 00 00	**Tin waste and scrap**	Free	Free
8003 00 00	**Tin bars, rods, profiles and wire**	1,2	Free
8004 00 00	**Tin plates, sheets and strip, of a thickness exceeding 0,2 mm**	1	Free
8005	**Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; tin powders and flakes :**		
8005 10 00	**– Foil**	1,5	Free
8005 20 00	**– Powders and flakes**	1,1	Free
8006 00 00	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	1,5	Free
8007 00 00	**Other articles of tin**	2,1	Free

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8101	**Tungsten (wolfram) and articles thereof, including waste and scrap :**		
8101 10 00	**– Powders**	2,4	Free
	– Other :		
8101 91	**– – Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap :**		
8101 91 10	– – – Unwrought tungsten, including bars and rods obtained simply by sintering	2,4	Free
8101 91 90	– – – Waste and scrap	2,4	Free
8101 92 00	**– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil**	3,2	Free
8101 93 00	**– – Wire**	3,2	Free
8101 99 00	**– – Other**	4	Free
8102	**Molybdenum and articles thereof, including waste and scrap :**		
8102 10 00	**– Powders**	2,4	Free
	– Other :		
8102 91	**– – Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap :**		
8102 91 10	– – – Unwrought molybdenum, including bars and rods obtained simply by sintering	2	Free
8102 91 90	– – – Waste and scrap	2	Free
8102 92 00	**– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil**	3,2	Free
8102 93 00	**– – Wire**	3,2	Free
8102 99 00	**– – Other**	4	Free
8103	**Tantalum and articles thereof, including waste and scrap :**		
8103 10	**– Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders :**		
8103 10 10	– – Unwrought tantalum, including bars and rods obtained simply by sintering; powders	1	Free
8103 10 90	– – Waste and scrap	1	Free
8103 90	**– Other :**		
8103 90 10	– – Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	1,7	Free
8103 90 90	– – Other	2,3	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8104	**Magnesium and articles thereof, including waste and scrap :**		
	– Unwrought magnesium :		
8104 11 00	– – **Containing at least 99,8 % by weight of magnesium**	2,1	Free
8104 19 00	– – **Other**	2,1	Free
8104 20 00	– **Waste and scrap**	Free	Free
8104 30 00	– **Raspings, turnings and granules, graded according to size; powders**	2,1	Free
8104 90	– **Other :**		
8104 90 10	– – Bars, rods, profiles, wire, plates, sheets and strip; tubes or pipes	2,1	Free
8104 90 90	– – Other	2,1	Free
8105	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap :**		
8105 10	– **Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders :**		
8105 10 10	– – Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	Free
8105 10 90	– – Waste and scrap	Free	Free
8105 90 00	– **Other**	1,5	Free
8106 00	**Bismuth and articles thereof, including waste and scrap :**		
8106 00 10	– Unwrought bismuth; waste and scrap; powders	Free	Free
8106 00 90	– Other	1,4	Free
8107	**Cadmium and articles thereof, including waste and scrap :**		
8107 10 00	– **Unwrought cadmium; waste and scrap; powders**	1,6	Free
8107 90 00	– **Other**	2,4	Free
8108	**Titanium and articles thereof, including waste and scrap :**		
8108 10	– **Unwrought titanium; waste and scrap; powders :**		
8108 10 10	– – Unwrought titanium; powders	2	Free
8108 10 90	– – Waste and scrap	2	Free
8108 90	– **Other :**		
8108 90 10	– – Tubes and pipes, with attached fittings, suitable for conducting gases or liquids, for use in civil aircraft (1)	Free	Free
	– – Other :		
8108 90 30	– – – Bars, rods, profiles and wire	2,8	Free
8108 90 50	– – – Plates, sheets, strip and foil	2,8	Free
8108 90 70	– – – Tubes and pipes	2,8	Free
8108 90 90	– – – Other	2,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8109	**Zirconium and articles thereof, including waste and scrap :**		
8109 10	**– Unwrought zirconium; waste and scrap; powders :**		
8109 10 10	– – Unwrought zirconium; powders	2	Free
8109 10 90	– – Waste and scrap	2	Free
8109 90 00	**– Other**	3,6	Free
8110 00	**Antimony and articles thereof, including waste and scrap :**		
	– Unwrought antimony; waste and scrap; powders :		
8110 00 11	– – Unwrought antimony; powders	3,2	Free
8110 00 19	– – Waste and scrap	3,2	Free
8110 00 90	– Other	3,2	Free
8111 00	**Manganese and articles thereof, including waste and scrap :**		
	– Unwrought manganese; waste and scrap; powders :		
8111 00 11	– – Unwrought manganese; powders	1,8	Free
8111 00 19	– – Waste and scrap	1,8	Free
8111 00 90	– Other	2,6	Free
8112	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap :**		
	– Beryllium :		
8112 11 00	**– – Unwrought; waste and scrap; powders**	0,7	Free
8112 19 00	**– – Other**	1,5	Free
8112 20	**– Chromium :**		
	– – Unwrought; waste and scrap; powders :		
8112 20 10	– – – Alloys containing more than 10 % by weight of nickel	Free	Free
	– – – Other :		
8112 20 31	– – – – Unwrought; powders	2	Free
8112 20 39	– – – – Waste and scrap	2	Free
8112 20 90	– – Other	2,8	Free
8112 30	**– Germanium :**		
8112 30 10	– – Unwrought; waste and scrap; powders	1,8	Free
8112 30 90	– – Other	2,8	Free
8112 40	**– Vanadium :**		
	– – Unwrought; waste and scrap; powders :		
8112 40 11	– – – Unwrought; powders	0,8	Free
8112 40 19	– – – Waste and scrap	0,8	Free
8112 40 90	– – Other	2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other :		
8112 91	**– – Unwrought; waste and scrap; powders :**		
8112 91 10	– – – Hafnium (celtium)	1,4	Free
	– – – Niobium (columbium); rhenium :		
8112 91 31	– – – – Unwrought; powders	2	Free
8112 91 39	– – – – Waste and scrap	2	Free
8112 91 90	– – – Gallium; indium; thallium	0,8	Free
8112 99	**– – Other :**		
8112 99 10	– – – Hafnium (celtium)	3	Free
8112 99 30	– – – Niobium (columbium); rhenium	3,6	Free
8112 99 90	– – – Gallium; indium; thallium	1,5	Free
8113 00	**Cermets and articles thereof, including waste and scrap :**		
8113 00 10	– Unwrought; waste and scrap	1,6	Free
8113 00 90	– Other	3	Free

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8201	**Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry :**		
8201 10 00	**– Spades and shovels**	1,7	Free
8201 20 00	**– Forks**	1,7	Free
8201 30 00	**– Mattocks, picks, hoes and rakes**	1,7	Free
8201 40 00	**– Axes, bill hooks and similar hewing tools**	1,7	Free
8201 50 00	**– One-handed secateurs (including poultry shears)**	2,2	Free
8201 60 00	**– Hedge shears, two-handed pruning shears and similar two-handed shears**	1,7	Free
8201 90 00	**– Other hand tools of a kind used in agriculture, horticulture or forestry**	1,7	Free
8202	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) :**		
8202 10 00	**– Hand saws**	1,9	Free
8202 20	**– Band saw blades :**		
8202 20 10	– – For working metal	2,3	Free
8202 20 90	– – For working other materials	2,3	Free
	– Circular saw blades (including slitting or slotting saw blades) :		
8202 31	**– – With working part of steel :**		
8202 31 10	– – – With inserted teeth or segments	2,4	Free
	– – – Other :		
	– – – – For working metal, of diameter :		
8202 31 51	– – – – – Not exceeding 315 mm	2,4	Free
8202 31 59	– – – – – Exceeding 315 mm	2,4	Free
8202 31 90	– – – – For working other materials	2,4	Free
8202 32	**– – With working part of other materials :**		
8202 32 10	– – – With inserted teeth or segments	2,4	Free
8202 32 90	– – – Other	2,4	Free
8202 40 00	**– Chain saw blades**	1,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other saw blades :		
8202 91	**– – Straight saw blades, for working metal :**		
	– – – With working part of steel :		
	– – – – Straight saw blades with a fixing hole at each end, of a width :		
8202 91 11	– – – – – Not exceeding 16 mm	2,4	Free
8202 91 19	– – – – – Exceeding 16 mm	2,4	Free
8202 91 30	– – – – Other	2,4	Free
8202 91 90	– – – With working part of other materials	2,4	Free
8202 99	**– – Other :**		
	– – – With working part of steel :		
8202 99 11	– – – – For working metal	2,4	Free
8202 99 19	– – – – For working other materials	2,4	Free
8202 99 90	– – – With working part of other materials	2,4	Free
8203	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools :**		
8203 10 00	**– Files, rasps and similar tools**	1,5	Free
8203 20	**– Pliers (including cutting pliers), pincers, tweezers and similar tools :**		
8203 20 10	– – Tweezers	1,9	Free
8203 20 90	– – Other	1,9	Free
8203 30 00	**– Metal cutting shears and similar tools**	1,9	Free
8203 40 00	**– Pipe-cutters, bolt croppers, perforating punches and similar tools**	1,9	Free
8204	**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles :**		
	– Hand-operated spanners and wrenches :		
8204 11 00	**– – Non-adjustable**	1,9	Free
8204 12 00	**– – Adjustable**	1,9	Free
8204 20 00	**– Interchangeable spanner sockets, with or without handles**	1,7	Free
8205	**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks :**		
8205 10 00	**– Drilling, threading or tapping tools**	1,8	Free
8205 20 00	**– Hammers and sledge hammers**	1,8	Free
8205 30 00	**– Planes, chisels, gouges and similar cutting tools for working wood**	1,8	Free
8205 40 00	**– Screwdrivers**	1,8	Free
	– Other hand tools (including glaziers' diamonds) :		
8205 51 00	**– – Household tools**	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8205 59	**– – Other :**		
8205 59 10	– – – Tools for masons, moulders, cement workers, plasterers and painters	1,8	Free
8205 59 30	– – – Cartridge operated riveting, wallplugging, etc., tools	1,8	Free
8205 59 90	– – – Other	1,8	Free
8205 60 00	**– Blow lamps**	1,8	Free
8205 70 00	**– Vices, clamps and the like**	1,8	Free
8205 80 00	**– Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks**	1,8	Free
8205 90 00	**– Sets of articles of two or more of the foregoing subheadings**	1,8	Free
8206 00 00	**Tools of two or more of headings Nos. 8202 to 8205, put up in sets for retail sale**	1,5	Free
8207	**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools :**		
	– Rock drilling or earth boring tools :		
8207 11	**– – With working part of sintered metal carbide or cermets :**		
8207 11 10	– – – Of sintered metal carbide	1,8	Free
8207 11 90	– – – Of cermets	1,8	Free
8207 12	**– – With working part of other material :**		
8207 12 10	– – – Of diamond or agglomerated diamond	2	Free
8207 12 90	– – – Of other materials	1,7	Free
8207 20	**– Dies for drawing or extruding metal :**		
8207 20 10	– – With working part of diamond or agglomerated diamond	2	Free
	– – With working part of other materials :		
8207 20 91	– – – Of sintered metal carbide	1,8	Free
8207 20 99	– – – Of other materials	1,7	Free
8207 30	**– Tools for pressing, stamping or punching :**		
8207 30 10	– – For working metal	1,7	Free
8207 30 90	– – Other	1,7	Free
8207 40	**– Tools for tapping or threading :**		
	– – For working metal :		
	– – – Tools for tapping, with working part :		
8207 40 11	– – – – Of sintered metal carbide	1,8	Free
8207 40 19	– – – – Of other materials	1,7	Free
	– – – Tools for threading, with working part :		
8207 40 31	– – – – Of sintered metal carbide	1,8	Free
8207 40 39	– – – – Of other materials	1,7	Free
8207 40 90	– – Other	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8207 50	**– Tools for drilling, other than for rock drilling :**		
8207 50 10	– – With working part of diamond or agglomerated diamond	2	Free
	– – With working part of other materials :		
8207 50 30	– – – Masonry drills	1,7	Free
	– – – Other :		
	– – – – For working metal, with working part :		
8207 50 50	– – – – – Of sintered metal carbide	1,8	Free
8207 50 60	– – – – – Of high speed steel	1,8	Free
8207 50 70	– – – – – Of other materials	1,7	Free
8207 50 90	– – – – Other	1,7	Free
8207 60	**– Tools for boring or broaching :**		
8207 60 10	– – With working part of diamond or agglomerated diamond	2	Free
	– – With working part of other materials :		
	– – – Tools for boring :		
	– – – – For working metal, with working part :		
8207 60 31	– – – – – Of sintered metal carbide	1,8	Free
8207 60 39	– – – – – Of other materials	1,7	Free
8207 60 50	– – – – Other	1,7	Free
	– – – Tools for broaching :		
	– – – – For working metal, with working part :		
8207 60 71	– – – – – Of sintered metal carbide	1,8	Free
8207 60 79	– – – – – Of other materials	1,7	Free
8207 60 90	– – – – Other	1,7	Free
8207 70	**– Tools for milling :**		
	– – For working metal, with working part :		
8207 70 10	– – – Of sintered metal carbide	1,8	Free
	– – – Of other materials :		
8207 70 31	– – – – Shank type	1,7	Free
8207 70 39	– – – – Other	1,7	Free
8207 70 90	– – Other	1,7	Free
8207 80	**– Tools for turning :**		
	– – For working metal, with working part :		
8207 80 11	– – – Of sintered metal carbide	1,8	Free
8207 80 19	– – – Of other materials	1,7	Free
8207 80 90	– – Other	1,7	Free
8207 90	**– Other interchangeable tools :**		
8207 90 10	– – With working part of diamond or agglomerated diamond	2	Free
	– – With working part of other materials :		
8207 90 30	– – – Screwdriver bits	1,8	Free
8207 90 50	– – – Gear-cutting tools	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other, with working part :		
	– – – – Of sintered metal carbide :		
8207 90 71	– – – – – For working metal	1,8	Free
	– – – – – Other :		
8207 90 75	– – – – – – Rotating tools	1,8	Free
8207 90 79	– – – – – – Other	1,8	Free
	– – – – Of other materials :		
8207 90 91	– – – – – For working metal	1,7	Free
8207 90 99	– – – – – Other	1,7	Free
8208	**Knives and cutting blades, for machines or for mechanical appliances :**		
8208 10 00	– **For metal working**	1,5	Free
8208 20 00	– **For wood working**	1,5	Free
8208 30	– **For kitchen appliances or for machines used by the food industry :**		
8208 30 10	– – Circular knives	1,5	Free
8208 30 90	– – Other	1,5	Free
8208 40 00	– **For agricultural, horticultural or forestry machines**	1,5	Free
8208 90 00	– **Other**	1,5	Free
8209 00	**Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets :**		
8209 00 10	– Tool-tips	1,9	Free
8209 00 90	– Other	1,9	Free
8210 00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink :**		
8210 00 10	– Meat mincers, pressers, juice-extractors, vegetable and fruit slicers and cutters (including potato chippers), vegetable mincers and mashers and similar appliances	1,9	Free
8210 00 90	– Other	1,9	Free
8211	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208, and blades therefor :**		
8211 10 00	– **Sets of assorted articles**	6,8	Free
	– **Other :**		
8211 91	– – **Table knives having fixed blades :**		
8211 91 10	– – – Handles of base metal therefor	2	Free
8211 91 90	– – – Other	6,8	Free
8211 92	– – **Other knives having fixed blades :**		
8211 92 10	– – – Handles of base metal therefor	2	Free
8211 92 90	– – – Other	6,8	Free
8211 93	– – **Knives having other than fixed blades :**		
8211 93 10	– – – Handles of base metal therefor	2	Free
8211 93 90	– – – Other	6,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8211 94 00	– – **Blades**	4,8	Free
8212	**Razors and razor blades (including razor blade blanks in strips) :**		
8212 10	– **Razors :**		
8212 10 10	– – Safety razors with non-replaceable blades	1,9	Free
8212 10 90	– – Other	1,5	Free
8212 20 00	– **Safety razor blades, including razor blade blanks in strips**	1,9	Free
8212 90 00	– **Other parts**	1,8	Free
8213 00 00	**Scissors, tailors' shears and similar shears, and blades therefor**	3,2	Free
8214	**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) :**		
8214 10 00	– **Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor**	2	Free
8214 20 00	– **Manicure or pedicure sets and instruments (including nail files)**	2	Free
8214 90 00	– **Other**	2	Free
8215	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware :**		
8215 10	– **Sets of assorted articles containing at least one article plated with precious metal :**		
8215 10 10	– – Of stainless steel	6,8	Free
8215 10 90	– – Other	3,2	Free
8215 20	– **Other sets of assorted articles :**		
8215 20 10	– – Of stainless steel	6,8	Free
8215 20 90	– – Other	3,2	Free
	– **Other :**		
8215 91 00	– – **Plated with precious metal**	2	Free
8215 99	– – **Other :**		
8215 99 10	– – – Of stainless steel	6,8	Free
8215 99 90	– – – Other	2	Free

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8301	**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal :**		
8301 10 00	**– Padlocks**	2,2	Free
8301 20 00	**– Locks of a kind used for motor vehicles**	2,2	Free
8301 30 00	**– Locks of a kind used for furniture**	2,2	Free
8301 40	**– Other locks :**		
	– – Locks of a kind used for doors of buildings :		
8301 40 11	– – – Cylinder	2,2	Free
8301 40 19	– – – Other	2,2	Free
8301 40 90	– – Other locks	2,2	Free
8301 50 00	**– Clasps and frames with clasps, incorporating locks**	2,2	Free
8301 60 00	**– Parts**	2,2	Free
8301 70 00	**– Keys presented separately**	2,2	Free
8302	**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal :**		
8302 10	**– Hinges :**		
8302 10 10	– – For use in civil aircraft (1)	Free	Free
8302 10 90	– – Other	1,9	Free
8302 20	**– Castors :**		
8302 20 10	– – For use in civil aircraft (1)	Free	Free
8302 20 90	– – Other	1,9	Free
8302 30 00	**– Other mountings, fittings and similar articles suitable for motor vehicles**	1,9	Free
	– Other mountings, fittings and similar articles :		
8302 41 00	**– – Suitable for buildings**	1,9	Free
8302 42	**– – Other, suitable for furniture :**		
8302 42 10	– – – For use in civil aircraft (1)	Free	Free
8302 42 90	– – – Other	1,9	Free
8302 49	**– – Other :**		
8302 49 10	– – – For use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8302 49 90	– – – Other	1,9	Free
8302 50 00	**– Hat-racks, hat-pegs, brackets and similar fixtures**	1,9	Free
8302 60	**– Automatic door closers :**		
8302 60 10	– – For use in civil aircraft (1)	Free	Free
8302 60 90	– – Other	1,9	Free
8303 00	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal :**		
8303 00 10	– Armoured or reinforced safes and strong-boxes	2,2	Free
8303 00 30	– Armoured or reinforced doors and safe deposit lockers for strong-rooms	2,2	Free
8303 00 90	– Cash or deed boxes and the like	2,2	Free
8304 00 00	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 9403**	1,9	Free
8305	**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal :**		
8305 10 00	**– Fittings for loose-leaf binders or files**	2	Free
8305 20 00	**– Staples in strips**	1,8	Free
8305 90 00	**– Other, including parts**	2	Free
8306	**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal :**		
8306 10 00	**– Bells, gongs and the like**	Free	Free
	– Statuettes and other ornaments :		
8306 21 00	**– – Plated with precious metal**	Free	Free
8306 29	**– – Other :**		
8306 29 10	– – – Of copper	Free	Free
8306 29 90	– – – Of other base metal	Free	Free
8306 30 00	**– Photograph, picture or similar frames; mirrors**	2,4	Free
8307	**Flexible tubing of base metal, with or without fittings :**		
8307 10	**– Of iron or steel :**		
8307 10 10	– – With fittings attached, for use in civil aircraft (1)	Free	Free
8307 10 90	– – Other	1,9	Free
8307 90	**– Of other base metal :**		
8307 90 10	– – With fittings attached, for use in civil aircraft (1)	Free	Free
8307 90 90	– – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8308	**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal :**		
8308 10 00	**– Hooks, eyes and eyelets**	1,8	Free
8308 20 00	**– Tubular or bifurcated rivets**	1,8	Free
8308 90 00	**– Other, including parts**	1,8	Free
8309	**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal :**		
8309 10 00	**– Crown corks**	1,9	Free
8309 90	**– Other :**		
8309 90 10	– – Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	2,6	Free
8309 90 90	– – Other	1,9	Free
8310 00 00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 9405**	2	Free
8311	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying :**		
8311 10	**– Coated electrodes of base metal, for electric arc-welding :**		
8311 10 10	– – Welding electrodes cored with iron or steel and coated with refractory material . . .	2,4	Free
8311 10 90	– – Other	2	Free
8311 20 00	**– Cored wire of base metal, for electric arc-welding**	2	Free
8311 30 00	**– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame** . .	2	Free
8311 90 00	**– Other, including parts**	2	Free

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8401	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation :**		
8401 10 00	**– Nuclear reactors (Euratom)**	2,4	Free
8401 20 00	**– Machinery and apparatus for isotopic separation, and parts thereof (Euratom)**	1,4	Free
8401 30 00	**– Fuel elements (cartridges), non-irradiated (Euratom)**	2,4	Free
8401 40	**– Parts of nuclear reactors (Euratom) :**		
8401 40 10	– – Of open-die forged steel	2,4	Free
8401 40 90	– – Other	2,4	Free
8402	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers :**		
	– Steam or other vapour generating boilers :		
8402 11 00	**– – Watertube boilers with a steam production exceeding 45 t per hour**	2,2	Free
8402 12 00	**– – Watertube boilers with a steam production not exceeding 45 t per hour**	2,2	Free
8402 19	**– – Other vapour generating boilers, including hybrid boilers :**		
8402 19 10	– – – Firetube boilers	2,2	Free
8402 19 90	– – – Other	2,2	Free
8402 20 00	**– Super-heated water boilers**	2,2	Free
8402 90 00	**– Parts**	2,2	Free
8403	**Central heating boilers other than those of heading No 8402 :**		
8403 10	**– Boilers :**		
8403 10 10	– – Of cast iron	2,2	Free
8403 10 90	– – Other	2,2	Free
8403 90	**– Parts :**		
8403 90 10	– – Of cast iron	2,2	Free
8403 90 90	– – Other	2,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8404	**Auxiliary plant for use with boilers of heading No 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units :**		
8404 10 00	**– Auxiliary plant for use with boilers of heading No 8402 or 8403**	2,2	Free
8404 20 00	**– Condensers for steam or other vapour power units**	2,2	Free
8404 90 00	**– Parts**	2,2	Free
8405	**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers :**		
8405 10 00	**– Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers**	1,6	Free
8405 90 00	**– Parts**	1,6	Free
8406	**Steam turbines and other vapour turbines :**		
	– Turbines :		
8406 11 00	**– – For marine propulsion**	2	Free
8406 19	**– – Other :**		
	– – – Steam turbines for electricity generation, of a power :		
8406 19 11	– – – – Not exceeding 10 000 kW	2	Free
8406 19 13	– – – – Exceeding 10 000 kW but not exceeding 40 000 kW	2	Free
8406 19 15	– – – – Exceeding 40 000 kW but not exceeding 100 000 kW	2	Free
8406 19 19	– – – – Exceeding 100 000 kW	2	Free
8406 19 90	– – – Other	2	Free
8406 90 00	**– Parts**	2	Free
8407	**Spark-ignition reciprocating or rotary internal combustion piston engines :**		
8407 10	**– Aircraft engines :**		
8407 10 10	– – For use in civil aircraft (1)	Free	Free
8407 10 90	– – Other	1,2	Free
	– Marine propulsion engines :		
8407 21	**– – Outboard motors :**		
	– – – Of a cylinder capacity not exceeding 325 cc :		
8407 21 11	– – – – Of a power not exceeding 3 kW	4	Free
8407 21 19	– – – – Of a power exceeding 3 kW	4	Free
	– – – Of a cylinder capacity exceeding 325 cc :		
8407 21 91	– – – – Of a power not exceeding 30 kW	2,8	Free
8407 21 99	– – – – Of a power exceeding 30 kW	2,8	Free
8407 29	**– – Other :**		
8407 29 10	– – – Used	2,3	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – New, of a power: :		
8407 29 30	– – – – Of less than 100 kW	2,3	Free
8407 29 50	– – – – Of 100 kw or more but not exceeding 150 kW	2,7	Free
8407 29 70	– – – – Exceeding 150 kW but not exceeding 200 kW	2,7	Free
8407 29 90	– – – – Exceeding 200 kW	2,7	Free
	– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :		
8407 31 00	**– – Of a cylinder capacity not exceeding 50 cc**	2,3	Free
8407 32 00	**– – Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc**	2,3	Free
8407 33	**– – Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc :**		
8407 33 10	– – – For the industrial assembly of : Pedestrian controlled tractors of subheading 8701 10; Motor vehicles of heading Nos 8703, 8704 and 8705 (1)	1,9	Free
8407 33 90	– – – Other	2,7	Free
8407 34	**– – Of a cylinder capacity exceeding 1 000 cc :**		
8407 34 10	– – – For the industrial assembly of : Pedestrian controlled tractors of subheading 8701 10; Motor vehicles of heading No 8703; Motor vehicles of heading No 8704 with an engine of a cylinder capacity of less than 2 800 cc; Motor vehicles of heading No 8705 (1)	1,9	Free
	– – – Other :		
8407 34 30	– – – – Used	2,7	Free
	– – – – New, of a cylinder capacity : :		
8407 34 91	– – – – – Not exceeding 1 500 cc	2,7	Free
8407 34 99	– – – – – Exceeding 1 500 cc	2,7	Free
8407 90	**– Other engines :**		
8407 90 10	– – Of a cylinder capacity not exceeding 250 cc	2,3	Free
	– – Of a cylinder capacity exceeding 250 cc :		
8407 90 50	– – – For the industrial assembly of : Pedestrian controlled tractors of subheading 8701 10; Motor vehicles of heading No 8703; Motor vehicles of heading No 8704 with an engine of a cylinder capacity of less than 2 800 cc; Motor vehicles of heading No 8705 (1)	1,9	Free
	– – – Other :		
8407 90 70	– – – – Used	2,7	Free
	– – – – New, of a power : :		
8407 90 91	– – – – – Not exceeding 10 kW	2,7	Free
8407 90 93	– – – – – Exceeding 10 kW but not exceeding 50 kW	2,7	Free
8407 90 99	– – – – – Exceeding 50 kW	2,7	Free
8408	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :**		
8408 10	**– Marine propulsion engines (1) :**		
8408 10 10	– – Used	2,1	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – New, of a power : :		
8408 10 21	– – – Not exceeding 15 kW	2,1	Free
8408 10 25	– – – Exceeding 15 kW but not exceeding 50 kW	2,1	Free
8408 10 30	– – – Exceeding 50 kW but not exceeding 100 kW	2,1	Free
8408 10 40	– – – Exceeding 100 kW but not exceeding 200 kW	2,1	Free
8408 10 50	– – – Exceeding 200 kW but not exceeding 300 kW	2,1	Free
8408 10 60	– – – Exceeding 300 kW but not exceeding 500 kW	2,1	Free
8408 10 70	– – – Exceeding 500 kW but not exceeding 1 000 kW	2,1	Free
8408 10 80	– – – Exceeding 1 000 kW but not exceeding 5 000 kW	2,1	Free
8408 10 90	– – – Exceeding 5 000 kW	2,1	Free
8408 20	**– Engines of a kind used for the propulsion of vehicles of Chapter 87 :**		
8408 20 10	– – For the industrial assembly of : Pedestrian controlled tractors of subheading 8701 10; Motor vehicles of heading No 8703; Motor vehicles of heading of 8704 with an engine of a cylinder capacity of less than 2 500 cc; Motor vehicles of heading No 8705 (1)	1,9	Free
	– – Other :		
	– – – For wheeled agricultural or forestry tractors, of a power :		
8408 20 31	– – – – Not exceeding 50 kW	2,7	Free
8408 20 35	– – – – Exceeding 50 kW but not exceeding 100 kW	2,7	Free
8408 20 37	– – – – Exceeding 100 kW	2,7	Free
	– – – For other vehicles of Chapter 87, of a power :		
8408 20 51	– – – – Not exceeding 50 kW	2,7	Free
8408 20 55	– – – – Exceeding 50 kW but not exceeding 100 kW	2,7	Free
8408 20 57	– – – – Exceeding 100 kW but not exceeding 200 kW	2,7	Free
8408 20 99	– – – – Exceeding 200 kW	2,7	Free
8408 90	**– Other engines :**		
8408 90 10	– – For use in civil aircraft (2)	Free	Free
	– – Other : :		
8408 90 21	– – – For rail traction	2,7	Free
	– – – Other :		
8408 90 29	– – – – Used	2,7	Free
	– – – – New, of a power : :		
8408 90 31	– – – – – Not exceeding 15 kW	2,7	Free
8408 90 35	– – – – – Exceeding 15 kW but not exceeding 50 kW	2,7	Free
8408 90 37	– – – – – Exceeding 50 kW but not exceeding 100 kW	2,7	Free
8408 90 51	– – – – – Exceeding 100 kW but not exceeding 200 kW	2,7	Free
8408 90 55	– – – – – Exceeding 200 kW but not exceeding 300 kW	2,7	Free
8408 90 57	– – – – – Exceeding 300 kW but not exceeding 500 kW	2,7	Free
8408 90 71	– – – – – Exceeding 500 kW but not exceeding 1 000 kW	2,7	Free

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

(2) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8408 90 75	– – – – – Exceeding 1 000 kW but not exceeding 5 000 kW	2,7	Free
8408 90 99	– – – – – Exceeding 5 000 kW	2,7	Free
8409	**Parts suitable for use solely or principally with the engines of heading No 8407 or 8408 :**		
8409 10	**– For aircraft engines :**		
8409 10 10	– – For engines for use in civil aircraft (1)	Free	Free
8409 10 90	– – Other	1,5	Free
	– Other :		
8409 91 00	– – **Suitable for use solely or principally with spark-ignition internal combustion piston engines**	1,9	Free
8409 99 00	– – **Other**	1,9	Free
8410	**Hydraulic turbines, water wheels, and regulators therefor :**		
	– Hydraulic turbines and water wheels :		
8410 11 00	– – **Of a power not exceeding 1 000 kW**	2,4	Free
8410 12 00	– – **Of a power exceeding 1 000 kW but not exceeding 10 000 kW**	2,4	Free
8410 13 00	– – **Of a power exceeding 10 000 kW**	2,4	Free
8410 90 00	– **Parts, including regulators**	2,4	Free
8411	**Turbo-jets, turbo-propellers and other gas turbines :**		
	– Turbo-jets :		
8411 11	– – **Of a thrust not exceeding 25 kN :**		
8411 11 10	– – – For use in civil aircraft (1)	Free	Free
8411 11 90	– – – Other	1,5	Free
8411 12	– – **Of a thrust exceeding 25 kN :**		
	– – – For use in civil aircraft (1) :		
8411 12 11	– – – – Of a thrust exceeding 25 kN but not exceeding 44 kN	Free	Free
8411 12 13	– – – – Of a thrust exceeding 44 kN but not exceeding 132 kN	Free	Free
8411 12 19	– – – – Of a thrust exceeding 132 kN	Free	Free
8411 12 90	– – – Other	1,5	Free
	– Turbo-propellers :		
8411 21	– – **Of a power not exceeding 1 100 kW :**		
8411 21 10	– – – For use in civil aircraft (1)	Free	Free
8411 21 90	– – – Other	2	Free
8411 22	– – **Of a power exceeding 1 100 kW :**		
	– – – For use in civil aircraft (1) :		
8411 22 11	– – – – Of a power exceeding 1 100 kW but not exceeding 3 730 kW	Free	Free
8411 22 19	– – – – Of a power exceeding 3 730 kW	Free	Free
8411 22 90	– – – Other	1,5	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other gas turbines :		
8411 81	**– – Of a power not exceeding 5 000 kW :**		
8411 81 10	– – – For use in civil aircraft (1)	Free	Free
8411 81 90	– – – Other	2,2	Free
8411 82	**– – Of a power exceeding 5 000 kW :**		
8411 82 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8411 82 91	– – – – Of a power exceeding 5 000 kW but not exceeding 20 000 kW	2,2	Free
8411 82 93	– – – – Of a power exceeding 20 000 kW but not exceeding 50 000 kW	2,2	Free
8411 82 99	– – – – Of a power exceeding 50 000 kW	2,2	Free
	– Parts :		
8411 91	**– – Of turbo-jets or turbo-propellers :**		
8411 91 10	– – – For use in civil aircraft (1)	Free	Free
8411 91 90	– – – Other	1,5	Free
8411 99	**– – Other :**		
8411 99 10	– – – Of gas turbines, for use in civil aircraft (1)	Free	Free
8411 99 90	– – – Other	2,2	Free
8412	**Other engines and motors :**		
8412 10	**– Reaction engines other than turbo-jets :**		
8412 10 10	– – For use in civil aircraft (1)	Free	Free
8412 10 90	– – Other	1,7	Free
	– Hydraulic power engines and motors :		
8412 21	**– – Linear acting (cylinders) :**		
8412 21 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8412 21 91	– – – – Hydraulic systems	2,4	Free
8412 21 99	– – – – Other	2,4	Free
8412 29	**– – Other :**		
8412 29 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8412 29 50	– – – – Hydraulic systems	2,4	Free
	– – – – Other :		
8412 29 91	– – – – – Hydraulic fluid power motors	2,4	Free
8412 29 99	– – – – – Other	2,8	Free
	– Pneumatic power engines and motors :		
8412 31	**– – Linear acting (cylinders) :**		
8412 31 10	– – – For use in civil aircraft (1)	Free	Free
8412 31 90	– – – Other	2,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8412 39	– – **Other :**		
8412 39 10	– – – For use in civil aircraft (1)	Free	Free
8412 39 90	– – – Other	2,8	Free
8412 80	– **Other :**		
8412 80 10	– – Steam or other vapour power engines	2	Free
	– – Other :		
8412 80 91	– – – For use in civil aircraft (1)	Free	Free
8412 80 99	– – – Other	2,8	Free
8412 90	– **Parts :**		
8412 90 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8412 90 30	– – – Of reaction engines other than turbo-jets	1,5	Free
8412 90 50	– – – Of hydraulic power engines and motors	2,4	Free
8412 90 90	– – – Other	2	Free
8413	**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators :**		
	– **Pumps fitted or designed to be fitted with a measuring device :**		
8413 11 00	– – **Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages**	1,8	Free
8413 19	– – **Other :**		
8413 19 10	– – – For use in civil aircraft (1)	Free	Free
8413 19 90	– – – Other	1,8	Free
8413 20	– **Hand pumps, other than those of subheading No 8413 11 or 8413 19 :**		
8413 20 10	– – For use in civil aircraft (1)	Free	Free
8413 20 90	– – Other	1,6	Free
8413 30	– **Fuel, lubricating or cooling medium pumps for internal combustion piston engines :**		
8413 30 10	– – For use in civil aircraft (1)	Free	Free
8413 30 90	– – Other	1,6	Free
8413 40 00	– **Concrete pumps**	1,6	Free
8413 50	– **Other reciprocating positive displacement pumps :**		
8413 50 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8413 50 30	– – – Hydraulic units	1,6	Free
8413 50 50	– – – Dosing and proportioning pumps	1,6	Free
	– – – Other :		
	– – – – Piston pumps :		
8413 50 71	– – – – – Hydraulic fluid power	1,6	Free
8413 50 79	– – – – – Other	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8413 50 90	– – – – Other	1,6	Free
8413 60	– **Other rotary positive displacement pumps :**		
8413 60 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8413 60 30	– – – Hydraulic units	1,6	Free
	– – – Other :		
	– – – – Gear pumps :		
8413 60 41	– – – – – Hydraulic fluid power	1,6	Free
8413 60 49	– – – – – Other	1,6	Free
	– – – – Vane pumps :		
8413 60 51	– – – – – Hydraulic fluid power	1,6	Free
8413 60 59	– – – – – Other	1,6	Free
8413 60 60	– – – – Screw pumps	1,6	Free
8413 60 90	– – – – Other	1,6	Free
8413 70	– **Other centrifugal pumps :**		
8413 70 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Submersible pumps :		
8413 70 21	– – – – Single-stage	1,6	Free
8413 70 29	– – – – Multi-stage	1,6	Free
8413 70 30	– – – Glandless impeller pumps for heating systems and warm water supply	1,6	Free
	– – – Other, with a discharge outlet diameter :		
8413 70 40	– – – – Not exceeding 15 mm	1,6	Free
	– – – – Exceeding 15 mm :		
8413 70 50	– – – – – Channel impeller pumps and side channel pumps	1,6	Free
	– – – – – Radial flow pumps :		
	– – – – – – Single-stage :		
	– – – – – – – With single entry impeller :		
8413 70 61	– – – – – – – – Monobloc	1,6	Free
8413 70 69	– – – – – – – – Other	1,6	Free
8413 70 70	– – – – – – – With more than one entry impeller	1,6	Free
8413 70 80	– – – – – – Multi-stage	1,6	Free
	– – – – – Other centrifugal pumps :		
8413 70 91	– – – – – – Single-stage	1,6	Free
8413 70 99	– – – – – – Multi-stage	1,6	Free
	– **Other pumps; liquid elevators :**		
8413 81	– – **Pumps :**		
8413 81 10	– – – For use in civil aircraft (1)	Free	Free
8413 81 90	– – – Other	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8413 82 00	– – **Liquid elevators**	1,6	Free
	– **Parts :**		
8413 91	– – **Of pumps :**		
8413 91 10	– – – For use in civil aircraft (1)	Free	Free
8413 91 90	– – – Other	1,6	Free
8413 92 00	– – **Of liquid elevators**	1,6	Free
8414	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters :**		
8414 10	– **Vacuum pumps :**		
8414 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8414 10 30	– – – Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	Free
	– – – Other :		
8414 10 50	– – – – Diffusion pumps, cryopumps and adsorption pumps	1,7	Free
8414 10 90	– – – – Other	1,7	Free
8414 20	– **Hand- or foot-operated air pumps :**		
8414 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8414 20 91	– – – Hand pumps for cycles	1,7	Free
8414 20 99	– – – Other	1,7	Free
8414 30	– **Compressors of a kind used in refrigerating equipment :**		
8414 30 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8414 30 30	– – – Of a power not exceeding 0,4 kW	1,7	Free
	– – – Of a power exceeding 0,4 kW :		
8414 30 91	– – – – Hermetic or semi-hermetic	1,7	Free
8414 30 99	– – – – Other	1,7	Free
8414 40	– **Air compressors mounted on a wheeled chassis for towing :**		
8414 40 10	– – Giving a flow per minute not exceeding 2 m^3	1,7	Free
8414 40 90	– – Giving a flow per minute exceeding 2 m^3	1,7	Free
	– **Fans :**		
8414 51	– – **Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W :**		
8414 51 10	– – – For use in civil aircraft (1)	Free	Free
8414 51 90	– – – Other	2	Free
8414 59	– – **Other :**		
8414 59 10	– – – For use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
8414 59 30	– – – – Axial fans	1,8	Free
8414 59 50	– – – – Centrifugal fans	1,8	Free
8414 59 90	– – – – Other	1,8	Free
8414 60 00	**– Hoods having a maximum horizontal side not exceeding 120 cm**	2	Free
8414 80	**– Other :**		
8414 80 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Turbo-compressors :		
8414 80 21	– – – – Single-stage	1,7	Free
8414 80 29	– – – – Multi-stage	1,7	Free
	– – – Reciprocating displacement compressors, having a gauge pressure capacity of :		
	– – – – Not exceeding 15 bar, giving a flow per hour :		
8414 80 31	– – – – – Not exceeding 60 m^3	1,7	Free
8414 80 39	– – – – – Exceeding 60 m^3	1,7	Free
	– – – – Exceeding 15 bar, giving a flow per hour :		
8414 80 41	– – – – – Not exceeding 120 m^3	1,7	Free
8414 80 49	– – – – – Exceeding 120 m^3	1,7	Free
	– – – Rotary displacement compressors :		
8414 80 60	– – – – Single-shaft	1,7	Free
	– – – – Multi-shaft :		
8414 80 71	– – – – – Screw compressors	1,7	Free
8414 80 79	– – – – – Other	1,7	Free
8414 80 90	– – – Other	1,2	Free
8414 90	**– Parts :**		
8414 90 10	– – For use in civil aircraft (1)	Free	Free
8414 90 90	– – Other	1,2	Free
8415	**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated :**		
8415 10 00	**– Window or wall types, self-contained**	1,5	Free
	– Other :		
8415 81	**– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle :**		
8415 81 10	– – – For use in civil aircraft (1)	Free	Free
8415 81 90	– – – Other	2,1	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8415 82	**– – Other, incorporating a refrigerating unit :**		
8415 82 10	– – – For use in civil aircraft (1)	Free	Free
8415 82 90	– – – Other	1,5	Free
8415 83	**– – Not incorporating a refrigerating unit :**		
8415 83 10	– – – For use in civil aircraft (1)	Free	Free
8415 83 90	– – – Other	2,1	Free
8415 90	**– Parts :**		
8415 90 10	– – Of air conditioning machines of subheading Nos 8415 81, 8415 82 or 8415 83, for use in civil aircraft (1)	Free	Free
8415 90 90	– – Other	2,1	Free
8416	**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances :**		
8416 10	**– Furnace burners for liquid fuel :**		
8416 10 10	– – Incorporating an automatic control device	1,6	Free
8416 10 90	– – Other	1,6	Free
8416 20 00	**– Other furnace burners, including combination burners**	1,6	Free
8416 30 00	**– Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances**	1,6	Free
8416 90 00	**– Parts**	1,6	Free
8417	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric :**		
8417 10 00	**– Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals**	1,6	Free
8417 20	**– Bakery ovens, including biscuit ovens :**		
8417 20 10	– – Tunnel ovens	1,6	Free
8417 20 90	– – Other	1,6	Free
8417 80 00	**– Other**	1,6	Free
8417 90 00	**– Parts**	1,6	Free
8418	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 :**		
8418 10	**– Combined refrigerator-freezers, fitted with separate external doors :**		
8418 10 10	– – For use in civil aircraft (1)	Free	Free
8418 10 90	– – Other	1,5	Free
	– Refrigerators, household type :		
8418 21	**– – Compression-type :**		
8418 21 10	– – – Of a capacity exceeding 340 litres	1,2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
8418 21 51	– – – – Table model	1,5	Free
8418 21 59	– – – – Building-in type	1,5	Free
	– – – – Other, of a capacity :		
8418 21 91	– – – – – Not exceeding 250 litres	1,5	Free
8418 21 99	– – – – – Exceeding 250 litres but not exceeding 340 litres	1,5	Free
8418 22 00	– – **Absorption-type, electrical**	1,5	Free
8418 29 00	– – **Other**	1,5	Free
8418 30	**– Freezers of the chest type, not exceeding 800 litres capacity :**		
8418 30 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8418 30 91	– – – Of a capacity not exceeding 400 litres	1,5	Free
8418 30 99	– – – Of a capacity exceeding 400 litres but not exceeding 800 litres	1,5	Free
8418 40	**– Freezers of the upright type, not exceeding 900 litres capacity :**		
8418 40 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8418 40 91	– – – Of a capacity not exceeding 250 litres	1,5	Free
8418 40 99	– – – Of a capacity exceeding 250 litres but not exceeding 900 litres	1,5	Free
8418 50	**– Refrigerating or freezing display counters, cabinets, show-cases and the like :**		
	– – Refrigerated show-cases and counters (incorporating a refrigerating unit or evaporator) :		
8418 50 11	– – – For frozen food storage	1,5	Free
8418 50 19	– – – Other	1,5	Free
	– – Other refrigerating furniture :		
8418 50 91	– – – For deep-freezing, other than that of subheadings 8418 30 and 8418 40	1,5	Free
8418 50 99	– – – Other	1,5	Free
	– Other refrigerating or freezing equipment; heat pumps :		
8418 61	– – **Compression type units whose condensers are heat exchangers :**		
8418 61 10	– – – For use in civil aircraft (1)	Free	Free
8418 61 90	– – – Other	1,5	Free
8418 69	– – **Other :**		
8418 69 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8418 69 91	– – – – Absorption heat pumps	1,5	Free
8418 69 99	– – – – Other	1,5	Free
	– Parts :		
8418 91 00	– – **Furniture designed to receive refrigerating or freezing equipment**	1,2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8418 99	**– – Other :**		
8418 99 10	– – – Evaporators and condensers, excluding those for refrigerators of the household type	1,2	Free
8418 99 90	– – – Other	1,2	Free
8419	**Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric :**		
	– Instantaneous or storage water heaters, non-electric :		
8419 11 00	**– – Instantaneous gas water heaters**	1,7	Free
8419 19 00	**– – Other**	1,7	Free
8419 20 00	**– Medical, surgical or laboratory sterilizers**	1,9	Free
	– Dryers :		
8419 31 00	**– – For agricultural products**	1,6	Free
8419 32 00	**– – For wood, paper pulp, paper or paperboard**	1,6	Free
8419 39 00	**– – Other**	1,6	Free
8419 40 00	**– Distilling or rectifying plant**	1,6	Free
8419 50	**– Heat exchange units :**		
8419 50 10	– – For use in civil aircraft (1)	Free	Free
8419 50 90	– – Other	1,4	Free
8419 60 00	**– Machinery for liquefying air or other gases**	1,6	Free
	– Other machinery, plant and equipment :		
8419 81	**– – For making hot drinks or for cooking or heating food :**		
8419 81 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8419 81 91	– – – – Percolators and other appliances for making coffee and other hot drinks	1,7	Free
8419 81 99	– – – – Other	1,6	Free
8419 89	**– – Other :**		
8419 89 10	– – – Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	1,6	Free
8419 89 90	– – – Other	1,6	Free
8419 90	**– Parts :**		
8419 90 10	– – Of heat exchange units, for use in civil aircraft (1)	Free	Free
8419 90 90	– – Other	1,4	Free
8420	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor :**		
8420 10 00	**– Calendering or other rolling machines**	1,5	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Parts :		
8420 91	**– – Cylinders :**		
8420 91 10	– – – Of cast iron	1,5	Free
8420 91 30	– – – Of open-die forged steel	1,5	Free
8420 91 90	– – – Other	1,5	Free
8420 99 00	**– – Other**	1,5	Free
8421	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases :**		
	– Centrifuges, including centrifugal dryers :		
8421 11 00	**– – Cream separators**	1,5	Free
8421 12 00	**– – Clothes-dryers**	1,5	Free
8421 19	**– – Other :**		
8421 19 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8421 19 91	– – – – Centrifuges of a kind used in laboratories	1,5	Free
8421 19 99	– – – – Other	1,5	Free
	– Filtering or purifying machinery and apparatus for liquids :		
8421 21	**– – For filtering or purifying water :**		
8421 21 10	– – – For use in civil aircraft (1)	Free	Free
8421 21 90	– – – Other	1,7	Free
8421 22 00	**– – For filtering or purifying beverages other than water**	1,7	Free
8421 23	**– – Oil or petrol-filters for internal combustion engines :**		
8421 23 10	– – – For use in civil aircraft (1)	Free	Free
8421 23 90	– – – Other	1,7	Free
8421 29	**– – Other :**		
8421 29 10	– – – For use in civil aircraft (1)	Free	Free
8421 29 90	– – – Other	1,6	Free
	– Filtering or purifying machinery and apparatus for gases :		
8421 31	**– – Intake air filters for internal combustion engines :**		
8421 31 10	– – – For use in civil aircraft (1)	Free	Free
8421 31 90	– – – Other	1,7	Free
8421 39	**– – Other :**		
8421 39 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8421 39 30	– – – – Machinery and apparatus for filtering or purifying air	1,7	Free
	– – – – Machinery and apparatus for filtering or purifying other gases :		
8421 39 51	– – – – – By a liquid process	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8421 39 55	– – – – – By a electrostatic process	1,7	Free
8421 39 71	– – – – – By a catalytic process	1,6	Free
8421 39 75	– – – – – By a thermic process	1,6	Free
8421 39 99	– – – – – Other	1,6	Free
	– Parts :		
8421 91 00	**– – Of centrifuges, including centrifugal dryers**	1,5	Free
8421 99 00	**– – Other**	1,6	Free
8422	**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages :**		
	– Dish washing machines :		
8422 11 00	**– – Of the household type**	1,9	Free
8422 19 00	**– – Other**	1,4	Free
8422 20 00	**– Machinery for cleaning or drying bottles or other containers**	1,4	Free
8422 30 00	**– Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages**	1,4	Free
8422 40 00	**– Other packing or wrapping machinery**	1,4	Free
8422 90 00	**– Parts**	1,4	Free
8423	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds :**		
8423 10	**– Personal weighing machines, including baby scales; household scales :**		
8423 10 10	– – Household scales	1,7	Free
8423 10 90	– – Other	1,7	Free
8423 20 00	**– Scales for continuous weighing of goods on conveyors**	1,7	Free
8423 30 00	**– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales**	1,7	Free
	– Other weighing machinery :		
8423 81	**– – Having a maximum weighing capacity not exceeding 30 kg :**		
8423 81 10	– – – Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	Free
8423 81 30	– – – Machinery for weighing and labelling pre-packaged goods	1,7	Free
8423 81 50	– – – Shop-scales	1,7	Free
8423 81 90	– – – Other	1,7	Free
8423 82	**– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg :**		
8423 82 10	– – – Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other, of a capacity :		
8423 82 91	– – – – Exceeding 30 kg but not exceeding 1 500 kg	1,7	Free
8423 82 99	– – – – Exceeding 1 500 kg but not exceeding 5 000 kg	1,7	Free
8423 89	– – **Other :**		
8423 89 10	– – – Weighbridges	1,7	Free
8423 89 90	– – – Other	1,7	Free
8423 90 00	– **Weighing machine weights of all kinds; parts of weighing machinery**	1,7	Free
8424	**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines :**		
8424 10	– **Fire extinguishers, whether or not charged :**		
8424 10 10	– – For use in civil aircraft (1)	Free	Free
8424 10 90	– – Other	1,7	Free
8424 20	– **Spray guns and similar appliances :**		
8424 20 10	– – Guns for spraying hot materials	1,7	Free
8424 20 90	– – Other	1,7	Free
8424 30	– **Steam or sand blasting machines and similar jet projecting machines :**		
8424 30 10	– – Compressed air operated	1,7	Free
8424 30 90	– – Other	1,7	Free
	– **Other appliances :**		
8424 81	– – **Agricultural or horticultural :**		
8424 81 10	– – – Watering appliances	1,7	Free
	– – – Other :		
	– – – – Portable appliances :		
8424 81 31	– – – – – Without motor	1,7	Free
8424 81 39	– – – – – With motor	1,7	Free
	– – – – Other :		
8424 81 91	– – – – – Sprayers and powder distributors designed to be mounted on or drawn by agricultural tractors	1,7	Free
8424 81 99	– – – – – Other	1,7	Free
8424 89	– – **Other :**		
	– – – Water cleaning appliances, with built-in motor :		
8424 89 10	– – – – With heating device	1,7	Free
	– – – – Other, of an engine power :		
8424 89 31	– – – – – Not exceeding 7,5 kW	1,7	Free
8424 89 39	– – – – – Exceeding 7,5 kW	1,7	Free
8424 89 90	– – – Other	1,7	Free
8424 90 00	– **Parts**	1,7	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8425	**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks :**		
	– Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :		
8425 11	**– – Powered by electric motor :**		
8425 11 10	– – – For use in civil aircraft (1)	Free	Free
8425 11 90	– – – Other	1,6	Free
8425 19	**– – Other :**		
8425 19 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8425 19 91	– – – – Manually operated chain hoists	1,6	Free
8425 19 99	– – – – Other	1,6	Free
8425 20 00	**– Pit-head winding gear; winches specially designed for use underground**	1,6	Free
	– Other winches; capstans :		
8425 31	**– – Powered by electric motor :**		
8425 31 10	– – – For use in civil aircraft (1)	Free	Free
8425 31 90	– – – Other	1,6	Free
8425 39	**– – Other :**		
8425 39 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8425 39 91	– – – – Powered by internal combustion piston engines	1,6	Free
8425 39 99	– – – – Other	1,6	Free
	– Jacks; hoists of a kind used for raising vehicles :		
8425 41 00	**– – Built-in jacking systems of a type used in garages**	1,6	Free
8425 42	**– – Other jacks and hoists, hydraulic :**		
8425 42 10	– – – For use in civil aircraft (1)	Free	Free
8425 42 90	– – – Other	1,6	Free
8425 49	**– – Other :**		
8425 49 10	– – – For use in civil aircraft (1)	Free	Free
8425 49 90	– – – Other	1,6	Free
8426	**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane :**		
	– Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :		
8426 11 00	**– – Overhead travelling cranes on fixed support**	1,2	Free
8426 12 00	**– – Mobile lifting frames on tyres and straddle carriers**	1,6	Free
8426 19 00	**– – Other**	1,2	Free
8426 20 00	**– Tower cranes**	1,6	Free
8426 30 00	**– Portal or pedestal jib cranes**	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other machinery, self-propelled :		
8426 41 00	**– – On tyres**	1,2	Free
8426 49 00	**– – Other**	1,6	Free
	– Other machinery :		
8426 91	**– – Designed for mounting on road vehicles :**		
8426 91 10	– – – Hydraulic cranes designed for the loading and unloading of the vehicle	1,6	Free
8426 91 90	– – – Other	1,6	Free
8426 99	**– – Other :**		
8426 99 10	– – – For use in civil aircraft (1)	Free	Free
8426 99 90	– – – Other	1,2	Free
8427	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment :**		
8427 10	**– Self-propelled trucks powered by an electric motor :**		
8427 10 10	– – With a lifting height of 1 m or more	1,5	Free
8427 10 90	– – Other	1,5	Free
8427 20	**– Other self-propelled trucks :**		
	– – With a lifting height of 1 m or more :		
8427 20 11	– – – Rough terrain fork-lift and other stacking trucks	1,9	Free
8427 20 19	– – – Other	1,5	Free
8427 20 90	– – Other	1,5	Free
8427 90 00	**– Other trucks**	1,2	Free
8428	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) :**		
8428 10	**– Lifts and skip hoists :**		
8428 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8428 10 91	– – – Electrically operated	1,2	Free
8428 10 99	– – – Other	1,2	Free
8428 20	**– Pneumatic elevators and conveyors :**		
8428 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8428 20 30	– – – Specially designed for use in agriculture	1,6	Free
	– – – Other :		
8428 20 91	– – – – For bulk materials	1,6	Free
8428 20 99	– – – – Other	1,6	Free
	– Other continuous-action elevators and conveyors, for goods or materials :		
8428 31 00	**– – Specially designed for underground use**	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8428 32 00	– – **Other, bucket type**	1,6	Free
8428 33	– – **Other, belt type :**		
8428 33 10	– – – For use in civil aircraft (1)	Free	Free
8428 33 90	– – – Other	1,2	Free
8428 39	– – **Other :**		
8428 39 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8428 39 91	– – – – Roller conveyors	1,2	Free
8428 39 99	– – – – Other	1,2	Free
8428 40 00	– **Escalators and moving walkways**	1,6	Free
8428 50 00	– **Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment**	1,6	Free
8428 60 00	– **Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars**	1,6	Free
8428 90	– **Other machinery :**		
8428 90 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8428 90 30	– – – Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs	1,2	Free
	– – – Other :		
8428 90 50	– – – – Feeding equipment (excluding cranes) for blast and other industrial furnaces; forging manipulators	1,2	Free
	– – – – Loaders specially designed for use in agriculture :		
8428 90 71	– – – – – Designed for attachment to agricultural tractors	1,6	Free
8428 90 79	– – – – – Other	1,6	Free
	– – – – Other :		
8428 90 91	– – – – – Mechanical loaders for bulk material	1,2	Free
8428 90 99	– – – – – Other	1,2	Free
8429	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers :**		
	– **Bulldozers and angledozers :**		
8429 11 00	– – **Track laying**	2,6	Free
8429 19 00	– – **Other**	2,6	Free
8429 20 00	– **Graders and levellers**	2,6	Free
8429 30 00	– **Scrapers**	2,3	Free
8429 40	– **Tamping machines and road rollers :**		
	– – Road rollers :		
8429 40 10	– – – Vibratory	1,5	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Other :		
8429 40 31	– – – – Pneumatic tyred	1,5	Free
8429 40 39	– – – – Other	1,5	Free
8429 40 90	– – Tamping machines	2,6	Free
	– Mechanical shovels, excavators and shovel loaders :		
8429 51	**– – Front-end shovel loaders :**		
8429 51 10	– – – Loaders specially designed for underground use	1,6	Free
8429 51 90	– – – Other	1,6	Free
8429 52 00	**– – Machinery with a 360° revolving superstructure**	2,6	Free
8429 59 00	**– – Other**	2,6	Free
8430	**Other moving, grading, levelling, scraping, excavating, tapping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers :**		
8430 10 00	**– Pile-drivers and pile-extractors**	1,6	Free
8430 20 00	**– Snow-ploughs and snow-blowers**	2	Free
	– Coal or rock cutters and tunnelling machinery :		
8430 31 00	**– – Self-propelled**	2,6	Free
8430 39 00	**– – Other**	1,6	Free
	– Other boring or sinking machinery :		
8430 41 00	**– – Self-propelled**	2,6	Free
8430 49 00	**– – Other**	1,1	Free
8430 50 00	**– Other machinery, self-propelled**	2,6	Free
	– Other machinery, not self-propelled :		
8430 61 00	**– – Tamping or compacting machinery**	1,6	Free
8430 62 00	**– – Scrapers**	1,6	Free
8430 69 00	**– – Other**	1,6	Free
8431	**Parts suitable for use solely or principally with the machinery of headings Nos. 8425 to 8430 :**		
8431 10 00	**– Of machinery of heading No 8425**	1,6	Free
8431 20 00	**– Of machinery of heading No 8427**	1,6	Free
	– Of machinery of heading No 8428 :		
8431 31 00	**– – Of lifts, skip hoists or escalators**	1,6	Free
8431 39	**– – Other :**		
8431 39 10	– – – Of rolling-mill machinery of subheading 8428 90 30	2,2	Free
8431 39 90	– – – Other	1,6	Free
	– Of machinery of heading No 8426, 8429 or 8430 :		
8431 41 00	**– – Buckets, shovels, grabs and grips**	1,6	Free
8431 42 00	**– – Bulldozer or angledozer blades**	2,3	Free
8431 43 00	**– – Parts for boring or sinking machinery of subheading No 8430 41 or 8430 49**	1,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8431 49	– – **Other :**		
8431 49 10	– – – Of cast steel	1,6	Free
8431 49 90	– – – Other	1,6	Free
8432	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers :**		
8432 10	– **Ploughs :**		
8432 10 10	– – Mouldboard	1,4	Free
8432 10 90	– – Other	1,4	Free
	– **Harrows, scarifiers, cultivators, weeders and hoes :**		
8432 21 00	– – **Disc harrows**	1,4	Free
8432 29	– – **Other :**		
8432 29 10	– – – Scarifiers and cultivators	1,4	Free
8432 29 30	– – – Harrows	1,4	Free
8432 29 50	– – – Rotovators	1,4	Free
8432 29 90	– – – Other	1,4	Free
8432 30	– **Seeders, planters and transplanters :**		
	– – Seeders :		
8432 30 11	– – – Central driven precision spacing seeders	1,4	Free
8432 30 19	– – – Other	1,4	Free
8432 30 90	– – Planters and transplanters	1,4	Free
8432 40	– **Manure spreaders and fertiliser distributors :**		
8432 40 10	– – Mineral or chemical fertiliser distribution	1,4	Free
8432 40 90	– – Other	1,4	Free
8432 80 00	– **Other machinery**	1,4	Free
8432 90	– **Parts :**		
8432 90 10	– – Ploughshares	1,4	Free
8432 90 90	– – Other	1,4	Free
8433	**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No 8437 :**		
	– **Mowers for lawns, parks or sports grounds :**		
8433 11	– – **Powered, with the cutting device rotating in a horizontal plane :**		
8433 11 10	– – – Electric	1,4	Free
	– – – Other :		
	– – – – Self-propelled :		
8433 11 51	– – – – – With a seat	1,4	Free
8433 11 59	– – – – – Other	1,4	Free
8433 11 90	– – – – Other	1,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8433 19	– – **Other :**		
	– – – With motor :		
8433 19 10	– – – – Electric	1,4	Free
	– – – – Other :		
	– – – – – Self-propelled :		
8433 19 51	– – – – – – With a seat	1,4	Free
8433 19 59	– – – – – – Other	1,4	Free
8433 19 70	– – – – – Other	1,4	Free
8433 19 90	– – – Without motor	1,4	Free
8433 20	– **Other mowers, including cutter bars for tractor mounting :**		
8433 20 10	– – With motor	1,4	Free
	– – Other :		
	– – – Designed to be carried on or hauled by a tractor :		
8433 20 51	– – – – With the cutting device rotating in a horizontal plane	1,4	Free
8433 20 59	– – – – Other	1,4	Free
8433 20 90	– – – Other	1,4	Free
8433 30	– **Other haymaking machinery :**		
8433 30 10	– – Turners, side delivery rakes, and tedders	1,4	Free
8433 30 90	– – Other	1,4	Free
8433 40	– **Straw or fodder balers, including pick-up balers :**		
8433 40 10	– – Pick-up balers	1,4	Free
8433 40 90	– – Other	1,4	Free
	– **Other harvesting machinery; threshing machinery :**		
8433 51 00	– – **Combine harvester-threshers**	1,4	Free
8433 52 00	– – **Other threshing machinery**	1,4	Free
8433 53	– – **Root or tuber harvesting machines :**		
8433 53 10	– – – Potato-diggers and potato harvesters	1,4	Free
8433 53 30	– – – Beet-topping machines and beet harvesters	1,4	Free
8433 53 90	– – – Other	1,4	Free
8433 59	– – **Other :**		
8433 59 10	– – – Forage harvesters	1,4	Free
8433 59 90	– – – Other	1,4	Free
8433 60	– **Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :**		
8433 60 10	– – Machines for sorting or grading eggs	1,4	Free
8433 60 90	– – Other	1,4	Free
8433 90 00	– **Parts**	1,4	Free
8434	**Milking machines and dairy machinery :**		
8434 10 00	– **Milking machines**	1,6	Free
8434 20 00	– **Dairy machinery**	1,6	Free
8434 90 00	– **Parts**	1,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8435	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages :**		
8435 10	**– Machinery :**		
8435 10 10	– – Presses	1,6	Free
8435 10 90	– – Other	1,6	Free
8435 90 00	**– Parts**	1,6	Free
8436	**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders :**		
8436 10	**– Machinery for preparing animal feedingstuffs :**		
8436 10 10	– – Crushers and other mills for cereals, beans, peas and the like	1,5	Free
8436 10 90	– – Other	1,5	Free
	– Poultry-keeping machinery; poultry incubators and brooders :		
8436 21 00	**– – Poultry incubators and brooders**	1,5	Free
8436 29 00	**– – Other**	1,5	Free
8436 80 00	**– Other machinery**	1,5	Free
	– Parts :		
8436 91 00	**– – Of poultry-keeping machinery or poultry incubators and brooders**	1,5	Free
8436 99 00	**– – Other**	1,5	Free
8437	**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery :**		
8437 10 00	**– Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables**	1,4	Free
8437 80 00	**– Other machinery**	1,8	Free
8437 90 00	**– Parts**	1,4	Free
8438	**Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils :**		
8438 10	**– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products :**		
8438 10 10	– – Bakery machinery	1,5	Free
8438 10 90	– – Machinery for the manufacture of macaroni, spaghetti or similar products	1,5	Free
8438 20 00	**– Machinery for the manufacture of confectionery, cocoa or chocolate**	1,5	Free
8438 30 00	**– Machinery for sugar manufacture**	1,5	Free
8438 40 00	**– Brewery machinery**	1,5	Free
8438 50 00	**– Machinery for the preparation of meat or poultry**	1,5	Free
8438 60 00	**– Machinery for the preparation of fruits, nuts or vegetables**	1,5	Free
8438 80	**– Other machinery :**		
8438 80 10	– – For the preparation of tea or coffee	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
8438 80 91	– – – For the preparation or manufacture of drink	1,5	Free
8438 80 99	– – – Other	1,5	Free
8438 90 00	**– Parts**	1,5	Free
8439	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard :**		
8439 10 00	**– Machinery for making pulp of fibrous cellulosic material**	1,6	Free
8439 20 00	**– Machinery for making paper or paperboard**	1,5	Free
8439 30 00	**– Machinery for finishing paper or paperboard**	1,6	Free
	– Parts :		
8439 91 00	**– – Of machinery for making pulp of fibrous cellulosic material**	1,6	Free
8439 99 00	**– – Other**	1,5	Free
8440	**Book-binding machinery, including book-sewing machines :**		
8440 10	**– Machinery :**		
8440 10 10	– – Folding machines	1,4	Free
8440 10 20	– – Collating machines and gathering machines	1,4	Free
8440 10 30	– – Sewing, wire stitching and stapling machines	1,4	Free
8440 10 40	– – Unsewn (perfect) binding machines	1,4	Free
8440 10 90	– – Other	1,4	Free
8440 90 00	**– Parts**	1,4	Free
8441	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds :**		
8441 10	**– Cutting machines :**		
8441 10 10	– – Combined reel slitting and re-reeling machines	1,5	Free
8441 10 20	– – Other slitting and cross cutting machines	1,5	Free
8441 10 30	– – Guillotines	1,5	Free
8441 10 90	– – Other	1,5	Free
8441 20 00	**– Machines for making bags, sacks or envelopes**	1,5	Free
8441 30 00	**– Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding**	1,5	Free
8441 40 00	**– Machines for moulding articles in paper pulp, paper or paperboard**	1,5	Free
8441 80 00	**– Other machinery**	1,5	Free
8441 90	**– Parts :**		
8441 90 10	– – Of cutting machines	1,5	Free
8441 90 90	– – Other	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8442	**Machinery, apparatus and equipment (other than the machine-tools of heading Nos 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :**		
8442 10 00	**– Phototype-setting and composing machines**	1,6	Free
8442 20	**– Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device :**		
8442 20 10	– – For founding and setting (for example, linotypes, monotypes, intertypes)	0,8	Free
8442 20 90	– – Other	1,6	Free
8442 30 00	**– Other machinery, apparatus and equipment**	1,6	Free
8442 40 00	**– Parts of the foregoing machinery, apparatus or equipment**	0,8	Free
8442 50	**– Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :**		
8442 50 10	– – Photogravure plates	1,6	Free
8442 50 30	– – Offset printing plates	1,8	Free
	– – Other :		
8442 50 91	– – – Ready for printing	1,5	Free
8442 50 99	– – – Other	1,5	Free
8443	**Printing machinery; machines for uses ancillary to printing :**		
	– Offset printing machinery :		
8443 11 00	– – **Reel fed**	1,2	Free
8443 12 00	– – **Sheet fed, office type (sheet size not exceeding 22 x 36 cm)**	1,2	Free
8443 19	– – **Other :**		
	– – – Sheet fed, taking sheets of a size :		
8443 19 11	– – – – Not exceeding 29,7 x 42 cm	1,2	Free
8443 19 19	– – – – Exceeding 29,7 x 42 cm	1,2	Free
8443 19 90	– – – Other	1,2	Free
	– Letterpress printing machinery, excluding flexographic printing :		
8443 21 00	– – **Reel fed**	1,2	Free
8443 29 00	– – **Other**	1,2	Free
8443 30 00	**– Flexographic printing machinery**	1,2	Free
8443 40 00	**– Gravure printing machinery**	1,2	Free
8443 50	**– Other printing machinery :**		
	– – Rotary presses :		
8443 50 11	– – – For printing textile materials	1,2	Free
8443 50 19	– – – Other	1,2	Free
8443 50 90	– – Other	1,2	Free
8443 60 00	**– Machines for uses ancillary to printing**	1,2	Free
8443 90 00	**– Parts**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8444 00	**Machines for extruding, drawing, texturing or cutting man-made textile materials :**		
8444 00 10	– Machines for extruding	1,5	Free
8444 00 90	– Other	1,5	Free
8445	**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No 8446 or 8447 :**		
	– Machines for preparing textile fibres :		
8445 11 00	– – **Carding machines**	1,5	Free
8445 12 00	– – **Combing machines**	1,5	Free
8445 13 00	– – **Drawing or roving machines**	1,5	Free
8445 19 00	– – **Other**	1,5	Free
8445 20 00	– **Textile spinning machines**	1,5	Free
8445 30	– **Textile doubling or twisting machines :**		
8445 30 10	– – Textile doubling machines	1,5	Free
8445 30 90	– – Textile twisting machines	1,5	Free
8445 40 00	– **Textile winding (including weft-winding) or reeling machines**	1,5	Free
8445 90 00	– **Other**	1,5	Free
8446	**Weaving machines (looms) :**		
8446 10 00	– **For weaving fabrics of a width not exceeding 30 cm**	1,4	Free
	– **For weaving fabrics of a width exceeding 30 cm, shuttle type :**		
8446 21 00	– – **Power looms**	1,4	Free
8446 29 00	– – **Other**	1,4	Free
8446 30 00	– **For weaving fabrics of a width exceeding 30 cm, shuttleless type**	1,4	Free
8447	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting :**		
	– Circular knitting machines :		
8447 11 00	– – **With cylinder diameter not exceeding 165 mm**	1,7	Free
8447 12 00	– – **With cylinder diameter exceeding 165 mm**	1,7	Free
8447 20	– **Flat knitting machines; stitch-bonding machines :**		
8447 20 10	– – Hand operated	1,7	Free
	– – Other :		
8447 20 91	– – – Warp knitting machines (including Raschel type)	1,7	Free
8447 20 93	– – – Fully fashioned knitting machines (Cotton's type)	1,7	Free
8447 20 99	– – – Other	1,7	Free
8447 90 00	– **Other**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8448	**Auxiliary machinery for use with machines of heading No 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) :**		
	– Auxiliary machinery for machines of heading No 8444, 8445, 8446 or 8447 :		
8448 11 00	**– – Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith**	1,5	Free
8448 19 00	**– – Other**	1,5	Free
8448 20 00	**– Parts and accessories of machines of heading No 8444 or of their auxiliary machinery** . .	1,5	Free
	– Parts and accessories of machines of heading No 8445 or of their auxiliary machinery :		
8448 31 00	**– – Card clothing**	1,5	Free
8448 32 00	**– – Of machines for preparing textile fibres, other than card clothing**	1,5	Free
8448 33	**– – Spindles, spindle flyers, spinning rings and ring travellers :**		
8448 33 10	– – – Spindles and spindle flyers	1,5	Free
8448 33 90	– – – Spinning rings and ring travellers	1,5	Free
8448 39 00	**– – Other**	1,5	Free
	– Parts and accessories of weaving machines (looms) or of their auxiliary machinery :		
8448 41 00	**– – Shuttles**	1,5	Free
8448 42 00	**– – Reeds for looms, healds and heald-frames**	1,5	Free
8448 49 00	**– – Other**	1,5	Free
	– Parts and accessories of machines of heading No 8447 or of their auxiliary machinery :		
8448 51	**– – Sinkers, needles and other articles used in forming stitches :**		
8448 51 10	– – – Sinkers	1,5	Free
8448 51 90	– – – Other	1,5	Free
8448 59 00	**– – Other**	1,5	Free
8449 00 00	**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats** . . .	1,5	Free
8450	**Household or laundry-type washing machines, including machines which both wash and dry :**		
	– Machines, each of a dry linen capacity not exceeding 10 kg :		
8450 11	**– – Fully-automatic machines :**		
8450 11 10	– – – Each of a dry linen capacity not exceeding 6 kg	2	Free
8450 11 90	– – – Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	1,5	Free
8450 12 00	**– – Other machines, with built-in centrifugal drier**	1,5	Free
8450 19 00	**– – Other**	1,5	Free
8450 20 00	**– Machines, each of a dry linen capacity exceeding 10 kg**	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8450 90 00	**– Parts**	1,5	Free
8451	**Machinery (other than machines of heading No 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics :**		
8451 10 00	**– Dry-cleaning machines**	1,5	Free
	– Drying machines :		
8451 21	**– – Each of a dry linen capacity not exceeding 10 kg :**		
8451 21 10	– – – Each of a dry linen capacity not exceeding 6 kg	1,5	Free
8451 21 90	– – – Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	1,5	Free
8451 29 00	**– – Other**	1,5	Free
8451 30	**– Ironing machines and presses (including fusing presses) :**		
8451 30 10	– – Electrically heated of a power of less than 2 500 W	1,5	Free
8451 30 90	– – Other	1,5	Free
8451 40 00	**– Washing, bleaching or dyeing machines**	1,5	Free
8451 50 00	**– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics**	1,5	Free
8451 80	**– Other machinery :**		
8451 80 10	– – Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	1,5	Free
8451 80 90	– – Other	1,5	Free
8451 90 00	**– Parts**	1,5	Free
8452	**Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles :**		
8452 10	**– Sewing machines of the household type :**		
	– – Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor :		
8452 10 11	– – – Sewing machines having a value (not including frames, tables or furniture) of more than 65 ECU each	2,4	Free
8452 10 19	– – – Other	4,8	Free
8452 10 90	– – Other sewing machines and other sewing machine heads	1,7	Free
	– Other sewing machines :		
8452 21 00	**– – Automatic units**	1,7	Free
8452 29 00	**– – Other**	1,7	Free
8452 30 00	**– Sewing machine needles**	1,9	Free
8452 40 00	**– Furniture, bases and covers for sewing machines and parts thereof**	2,3	Free
8452 90 00	**– Other parts of sewing machines**	2,3	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8453	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines :**		
8453 10 00	**– Machinery for preparing, tanning or working hides, skins or leather**	1,6	Free
8453 20 00	**– Machinery for making or repairing footwear**	1,6	Free
8453 80 00	**– Other machinery**	1,6	Free
8453 90 00	**– Parts**	1,6	Free
8454	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries :**		
8454 10 00	**– Converters**	1,5	Free
8454 20	**– Ingot moulds and ladles :**		
	– – Ingot moulds :		
8454 20 11	– – – Of cast iron	1,5	Free
8454 20 19	– – – Other	1,5	Free
8454 20 90	– – Ladles	1,5	Free
8454 30	**– Casting machines :**		
8454 30 10	– – For casting under pressure	1,5	Free
8454 30 90	– – Other	1,5	Free
8454 90 00	**– Parts**	1,5	Free
8455	**Metal-rolling mills and rolls therefor :**		
8455 10 00	**– Tube mills**	1,9	Free
	– Other rolling mills :		
8455 21 00	**– – Hot or combination hot and cold**	1,6	Free
8455 22 00	**– – Cold**	1,6	Free
8455 30	**– Rolls for rolling mills :**		
8455 30 10	– – Of cast iron	1,9	Free
	– – Of open-die forged steel :		
8455 30 31	– – – Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	1,9	Free
8455 30 39	– – – Cold-rolling work-rolls	1,9	Free
8455 30 90	– – Of cast or wrought steel	1,9	Free
8455 90 00	**– Other parts**	1,9	Free
8456	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes :**		
8456 10 00	**– Operated by laser or other light or photon beam processes**	1	Free
8456 20 00	**– Operated by ultrasonic processes**	1	Free
8456 30 00	**– Operated by electro-discharge processes**	1	Free
8456 90 00	**– Other**	1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8457	**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal :**		
8457 10 00	**– Machining centres**	1,5	Free
8457 20 00	**– Unit construction machines (single station)**	1,7	Free
8457 30 00	**– Multi-station transfer machines**	1,5	Free
8458	**Lathes for removing metal :**		
	– Horizontal lathes :		
8458 11	**– – Numerically controlled :**		
8458 11 10	– – – Centre lathes, multi-tool lathes and copying lathes	2	Free
	– – – Other :		
8458 11 91	– – – – Automatic lathes and capstan and turret lathes	2	Free
8458 11 99	– – – – Other	2	Free
8458 19	**– – Other :**		
8458 19 10	– – – Centre lathes, multi-tool lathes and copying lathes	1,6	Free
	– – – Other :		
8458 19 91	– – – – Automatic lathes and capstan and turret lathes	1,6	Free
8458 19 99	– – – – Other	1,6	Free
	– Other lathes :		
8458 91	**– – Numerically controlled :**		
8458 91 10	– – – Vertical lathes	2	Free
8458 91 90	– – – Other	2	Free
8458 99	**– – Other :**		
8458 99 10	– – – Vertical lathes	1,6	Free
8458 99 90	– – – Other	1,6	Free
8459	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No 8458 :**		
8459 10 00	**– Way-type unit head machines**	1,2	Free
	– Other drilling machines :		
8459 21	**– – Numerically controlled :**		
8459 21 10	– – – Radial	1,5	Free
	– – – Other :		
8459 21 91	– – – – Multi-broach	1,5	Free
8459 21 99	– – – – Other	1,5	Free
8459 29	**– – Other :**		
8459 29 10	– – – Radial	0,8	Free
	– – – Other :		
8459 29 91	– – – – Multi-broach	0,8	Free
8459 29 99	– – – – Other	0,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Other boring-milling machines :		
8459 31 00	– – **Numerically controlled**	1,5	Free
8459 39 00	– – **Other**	0,8	Free
8459 40	**– Other boring machines :**		
8459 40 10	– – Numerically controlled	1,5	Free
8459 40 90	– – Other	0,8	Free
	– Milling machines, knee-type :		
8459 51 00	– – **Numerically controlled**	1,5	Free
8459 59 00	– – **Other**	0,8	Free
	– Other milling machines :		
8459 61	– – **Numerically controlled :**		
8459 61 10	– – – Tool milling machines	1,5	Free
	– – – Other :		
8459 61 91	– – – – Plano-milling machines	1,5	Free
8459 61 99	– – – – Other	1,5	Free
8459 69	– – **Other :**		
8459 69 10	– – – Tool milling machines	0,8	Free
	– – – Other :		
8459 69 91	– – – – Plano-milling machines	0,8	Free
8459 69 99	– – – – Other	0,8	Free
8459 70 00	**– Other threading or tapping machines**	0,8	Free
8460	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461 :**		
	– Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm :		
8460 11 00	– – **Numerically controlled**	2	Free
8460 19 00	– – **Other**	1,9	Free
	– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm :		
8460 21	– – **Numerically controlled :**		
8460 21 10	– – – For cylindrical surfaces	2	Free
8460 21 90	– – – Other	2	Free
8460 29	– – **Other :**		
8460 29 10	– – – For cylindrical surfaces	1,9	Free
8460 29 90	– – – Other	1,9	Free
	– Sharpening (tool or cutter grinding) machines :		
8460 31 00	– – **Numerically controlled**	1	Free
8460 39 00	– – **Other**	0,8	Free
8460 40 00	**– Honing or lapping machines**	1,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8460 90	**– Other :**		
8460 90 10	– – Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm	1,9	Free
8460 90 90	– – Other	0,8	Free
8461	**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included :**		
8461 10 00	**– Planing machines**	1,9	Free
8461 20 00	**– Shaping or slotting machines**	0,8	Free
8461 30 00	**– Broaching machines**	0,8	Free
8461 40	**– Gear cutting, gear grinding or gear finishing machines :**		
	– – Gear cutting machines (including abrasive gear cutting machines) :		
	– – – For cutting cylindrical gears :		
8461 40 11	– – – – Numerically controlled	1,9	Free
8461 40 19	– – – – Other	1,9	Free
	– – – For cutting other gears :		
8461 40 31	– – – – Numerically controlled	1,4	Free
8461 40 39	– – – – Other	1,4	Free
	– – Gear-finishing machines :		
	– – – Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm :		
8461 40 71	– – – – Numerically controlled	1,9	Free
8461 40 79	– – – – Other	1,9	Free
8461 40 90	– – – Other	0,8	Free
8461 50	**– Sawing or cutting-off machines :**		
	– – Sawing machines :		
8461 50 11	– – – Circular saws	0,8	Free
8461 50 19	– – – Other	0,8	Free
8461 50 90	– – Cutting-off machines	0,8	Free
8461 90 00	**– Other**	1,9	Free
8462	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above :**		
8462 10	**– Forging or die-stamping machines (including presses) and hammers :**		
8462 10 10	– – Numerically controlled	1,7	Free
8462 10 90	– – Other	1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Bending, folding, straightening or flattening machines (including presses) :		
8462 21	**– – Numerically controlled :**		
8462 21 10	– – – For working flat products	1,6	Free
8462 21 90	– – – Other	1,6	Free
8462 29	**– – Other :**		
8462 29 10	– – – For working flat products	1	Free
	– – – Other :		
8462 29 91	– – – – Hydraulic	1	Free
8462 29 99	– – – – Other	1	Free
	– Shearing machines (including presses), other than combined punching and shearing machines :		
8462 31	**– – Numerically controlled :**		
8462 31 10	– – – For working flat products	1,6	Free
8462 31 90	– – – Other	1,6	Free
8462 39	**– – Other :**		
8462 39 10	– – – For working flat products	1	Free
	– – – Other :		
8462 39 91	– – – – Hydraulic	1	Free
8462 39 99	– – – – Other	1	Free
	– Punching or notching machines (including presses), including combined punching and shearing machines :		
8462 41	**– – Numerically controlled :**		
8462 41 10	– – – For working flat products	1,6	Free
8462 41 90	– – – Other	1,6	Free
8462 49	**– – Other :**		
8462 49 10	– – – For working flat products	1	Free
8462 49 90	– – – Other	1	Free
	– Other :		
8462 91	**– – Hydraulic presses :**		
8462 91 10	– – – Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	1,7	Free
	– – – Other :		
8462 91 50	– – – – Numerically controlled	2,2	Free
	– – – – Other :		
8462 91 91	– – – – – For making rivets, bolts and screws	2	Free
8462 91 99	– – – – – Other	1,6	Free
8462 99	**– – Other :**		
8462 99 10	– – – Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	1,7	Free
	– – – Other :		
8462 99 50	– – – – Numerically controlled	2,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – Other :		
8462 99 91	– – – – – For making rivets, bolts and screws	2	Free
8462 99 99	– – – – – Other	1,6	Free
8463	**Other machine-tools for working metal, sintered metal carbides or cermets, without removing material :**		
8463 10	**– Draw-benches for bars, tubes, profiles, wire or the like :**		
8463 10 10	– – Draw-benches for wire	1,9	Free
8463 10 90	– – Other	1,6	Free
8463 20 00	**– Thread rolling machines**	1,9	Free
8463 30 00	**– Machines for working wire**	1,9	Free
8463 90	**– Other :**		
8463 90 10	– – For working flat products	1,9	Free
8463 90 90	– – Other	1,9	Free
8464	**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass :**		
8464 10 00	**– Sawing machines**	1,5	Free
8464 20	**– Grinding or polishing machines :**		
	– – For working glass :		
8464 20 11	– – – Optical glass	1,5	Free
8464 20 19	– – – Other	1,5	Free
8464 20 90	– – Other	1,5	Free
8464 90 00	**– Other**	1,5	Free
8465	**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials :**		
8465 10	**– Machines which can carry out different types of machining operations without tool change between such operations :**		
8465 10 10	– – With manual transfer of workpiece between each operation	2,3	Free
8465 10 90	– – With automatic transfer of workpiece between each operation	2,3	Free
	– Other :		
8465 91 00	**– – Sawing machines**	2,3	Free
8465 92 00	**– – Planing, milling or moulding (by cutting) machines**	2,3	Free
8465 93 00	**– – Grinding, sanding or polishing machines**	2,3	Free
8465 94 00	**– – Bending or assembling machines**	2,3	Free
8465 95 00	**– – Drilling or morticing machines**	2,3	Free
8465 96 00	**– – Splitting, slicing or paring machines**	2,3	Free
8465 99	**– – Other :**		
8465 99 10	– – – Lathes	2,3	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8465 99 90	– – – Other	2,3	Free
8466	**Parts and accessories suitable for use solely or principally with the machines of heading Nos 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand :**		
8466 10	**– Tool holders and self-opening dieheads :**		
	– – Tool holders :		
8466 10 10	– – – Arbors, collets and sleeves	1,1	Free
	– – – Other :		
8466 10 31	– – – – For lathes	1,1	Free
8466 10 39	– – – – Other	1,1	Free
8466 10 90	– – Self-opening dieheads	1,1	Free
8466 20	**– Work holders :**		
8466 20 10	– – Jigs and fixtures for specific applications; sets of standard jig and fixture components.	1,1	Free
	– – Other :		
8466 20 91	– – – For lathes	1,1	Free
8466 20 99	– – – Other	1,1	Free
8466 30 00	**– Dividing heads and other special attachments for machine-tools**	1,1	Free
	– Other :		
8466 91	**– – For machines of heading No 8464 :**		
8466 91 10	– – – Of cast steel	1,1	Free
8466 91 90	– – – Other	1,1	Free
8466 92	**– – For machines of heading No 8465 :**		
8466 92 10	– – – Of cast steel	1,1	Free
8466 92 90	– – – Other	1,1	Free
8466 93	**– – For machines of headings Nos 8456 to 8461 :**		
8466 93 10	– – – Of cast steel	1,1	Free
8466 93 90	– – – Other	1,1	Free
8466 94 00	**– – For machines of heading No 8462 or 8463**	1,1	Free
8467	**Tools for working in the hand, pneumatic or with self-contained non-electric motor :**		
	– Pneumatic :		
8467 11	**– – Rotary type (including combined rotary-percussion) :**		
8467 11 10	– – – Metal working	1,2	Free
8467 11 90	– – – Other	1,2	Free
8467 19	**– – Other :**		
8467 19 10	– – – Concrete vibrators	1,2	Free
8467 19 90	– – – Other	1,2	Free
	– Other tools :		
8467 81 00	**– – Chain saws**	1,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8467 89 00	– – Other	1,2	Free
	– Parts :		
8467 91 00	– – Of chain saws	1,2	Free
8467 92 00	– – Of pneumatic tools	1,2	Free
8467 99 00	– – Other	1,2	Free
8468	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No 8515; gas-operated surface tempering machines and appliances :**		
8468 10 00	– Hand-held blow pipes	1,5	Free
8468 20 00	– Other gas-operated machinery and apparatus	1,5	Free
8468 80 00	– Other machinery and apparatus	1,7	Free
8468 90 00	– Parts	1,5	Free
8469	**Typewriters and word-processing machines :**		
8469 10 00	– Automatic typewriters and word-processing machines	1,8	Free
	– Other typewriters, electric :		
8469 21 00	– – Weighing not more than 12 kg, excluding case	1,8	Free
8469 29 00	– – Other	1,8	Free
	– Other typewriters, non-electric :		
8469 31 00	– – Weighing not more than 12 kg, excluding case	1,8	Free
8469 39 00	– – Other	1,8	Free
8470	**Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device :**		
8470 10 00	– Electronic calculators capable of operation without an external source of power	Free	Free
	– Other electronic calculating machines :		
8470 21 00	– – Incorporating a printing device	4,8	Free
8470 29 00	– – Other	Free	Free
8470 30 00	– Other calculating machines	1,6	Free
8470 40 00	– Accounting machines	1,6	Free
8470 50 00	– Cash registers	1,6	Free
8470 90 00	– Other	1,6	Free
8471	**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included :**		
8471 10	– Analogue or hybrid automatic data processing machines :		
8471 10 10	– – For use in civil aircraft (1)	Free	Free
8471 10 90	– – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8471 20	**– Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined :**		
8471 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8471 20 40	– – – With a random access memory (RAM) with a capacity not exceeding 64 kilobytes	1,9	Free
8471 20 50	– – – With a random access memory (RAM) with a capacity exceeding 64 kilobytes but not exceeding 256 kilobytes	1,9	Free
8471 20 60	– – – With a random access memory (RAM) with a capacity exceeding 256 kilobytes but not exceeding 512 kilobytes	1,9	Free
8471 20 90	– – – With a random access memory (RAM) with a capacity exceeding 512 kilobytes	1,9	Free
	– Other :		
8471 91	**– – Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit : storage units, input units, output units :**		
8471 91 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other : :		
8471 91 40	– – – – With a random access memory (RAM) with a capacity not exceeding 64 kilobytes	1,9	Free
8471 91 50	– – – – With a random access memory (RAM) with a capacity exceeding 64 kilobytes but not exceeding 256 kilobytes	1,9	Free
8471 91 60	– – – – With a random access memory (RAM) with a capacity exceeding 256 kilobytes but not exceeding 512 kilobytes	1,9	Free
8471 91 90	– – – – With a random access memory (RAM) with a capacity exceeding 512 kilobytes	1,9	Free
8471 92	**– – Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing :**		
8471 92 10	– – – For use in civil aircraft (1)	Free	Free
8471 92 90	– – – Other	1,9	Free
8471 93	**– – Storage units, whether or not presented with the rest of a system :**		
8471 93 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8471 93 40	– – – – Central storage units	1,9	Free
	– – – – Other :		
8471 93 50	– – – – – Disk storage units	1,9	Free
8471 93 60	– – – – – Magnetic tape storage units	1,9	Free
8471 93 90	– – – – – Other	1,9	Free
8471 99	**– – Other :**		
8471 99 10	– – – Peripheral units	1,9	Free
8471 99 30	– – – Punches, verifiers and calculators	1,9	Free
8471 99 90	– – – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8472	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) :**		
8472 10 00	**– Duplicating machines**	1,7	Free
8472 20 00	**– Addressing machines and address plate embossing machines**	1,8	Free
8472 30 00	**– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps**	1,7	Free
8472 90	**– Other :**		
8472 90 10	– – Coin-sorting, coin-counting or coin-wrapping machines	1,7	Free
8472 90 90	– – Other	1,5	Free
8473	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos 8469 to 8472 :**		
8473 10 00	**– Parts and accessories of the machines of heading No 8469**	1,6	Free
	– Parts and accessories of the machines of heading No 8470 :		
8473 21 00	**– – Of the electronic calculating machines of subheading No 8470 10, 8470 21 or 8470 29**	2,5	Free
8473 29 00	**– – Other**	1,6	Free
8473 30 00	**– Parts and accessories of the machines of heading No 8471**	1,6	Free
8473 40 00	**– Parts and accessories of the machines of heading No 8472**	1,6	Free
8474	**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand :**		
8474 10 00	**– Sorting, screening, separating or washing machines**	1,2	Free
8474 20 00	**– Crushing or grinding machines**	1,2	Free
	– Mixing or kneading machines :		
8474 31 00	**– – Concrete or mortar mixers**	1,2	Free
8474 32 00	**– – Machines for mixing mineral substances with bitumen**	1,2	Free
8474 39 00	**– – Other**	1,2	Free
8474 80 00	**– Other machinery**	1,2	Free
8474 90 00	**– Parts**	1,2	Free
8475	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware :**		
8475 10 00	**– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes**	1,5	Free
8475 20 00	**– Machines for manufacturing or hot working glass or glassware**	1,4	Free
8475 90 00	**– Parts**	1,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8476	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines :**		
	– Machines :		
8476 11	**– – Incorporating heating or refrigerating devices :**		
8476 11 10	– – – For food or pre-packed drinks	1,5	Free
8476 11 90	– – – Other	1,5	Free
8476 19	**– – Other :**		
8476 19 10	– – – For cigarettes	1,5	Free
8476 19 90	– – – Other	1,5	Free
8476 90 00	**– Parts**	1,5	Free
8477	**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter :**		
8477 10 00	**– Injection-moulding machines**	1,7	Free
8477 20 00	**– Extruders**	1,7	Free
8477 30 00	**– Blow moulding machines**	1,7	Free
8477 40 00	**– Vacuum moulding machines and other thermoforming machines**	1,7	Free
	– Other machinery for moulding or otherwise forming :		
8477 51 00	**– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes**	1,7	Free
8477 59	**– – Other :**		
8477 59 10	– – – Presses	1,7	Free
8477 59 90	– – – Other	1,7	Free
8477 80	**– Other machinery :**		
8477 80 10	– – Machines for the manufacture of foam products	1,7	Free
8477 80 90	– – Other	1,7	Free
8477 90 00	**– Parts**	1,7	Free
8478	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter :**		
8478 10 00	**– Machinery**	1,7	Free
8478 90 00	**– Parts**	1,7	Free
8479	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter :**		
8479 10 00	**– Machinery for public works, building or the like**	1,7	Free
8479 20	**– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :**		
8479 20 10	– – Presses	1,7	Free
8479 20 90	– – Other	1,7	Free
8479 30	**– Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork :**		
8479 30 10	– – Presses	1,7	Free
8479 30 90	– – Other	1,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8479 40 00	**– Rope or cable-making machines**	1,5	Free
	– Other machines and mechanical appliances :		
8479 81 00	**– – For treating metal, including electric wire coil-winders**	1,6	Free
8479 82 00	**– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines**	1,7	Free
8479 89	**– – Other :**		
8479 89 10	– – – The following goods, for use in civil aircraft : Hydropneumatic batteries; Mechanical actuators for thrust reversers; Toilet units specially desgned; Air humidifiers and dehumidifiers; Servo-mechanisms, non-electric; Non-electric starter motors; Pneumatic starters for turbo-jets, turbo-jets, turbo-propellers and other gas turbines; Windscreen wipers, non-electric; Propeller regulators, non-electric (1)	Free	Free
	– – – Other :		
8479 89 30	– – – – Mobile hydraulic powered mine roof supports	1,7	Free
8479 89 50	– – – – Multi-use industrial robots	1,7	Free
8479 89 90	– – – – Other	1,5	Free
8479 90	**– Parts :**		
8479 90 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8479 90 91	– – – Of cast steel	1,5	Free
8479 90 99	– – – Other	1,5	Free
8480	**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics :**		
8480 10 00	**– Moulding boxes for metal foundry**	1,5	Free
8480 20	**– Mould bases :**		
8480 20 10	– – Of cast iron	1,5	Free
8480 20 90	– – Other	1,5	Free
8480 30	**– Moulding patterns :**		
8480 30 10	– – Of wood	1,1	Free
8480 30 90	– – Other	1,6	Free
	– Moulds for metal or metal carbides :		
8480 41 00	**– – Injection or compression types**	1,5	Free
8480 49 00	**– – Other**	1,5	Free
8480 50 00	**– Moulds for glass**	1,5	Free
8480 60 00	**– Moulds for mineral materials**	1,5	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Moulds for rubber or plastics :		
8480 71 00	– – **Injection or compression types**	1,5	Free
8480 79	– – **Other :**		
8480 79 10	– – – Of cast iron	1,5	Free
8480 79 90	– – – Other	1,5	Free
8481	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves :**		
8481 10	**– Pressure-reducing valves :**		
8481 10 10	– – Of cast iron or steel	1,7	Free
8481 10 90	– – Other	1,7	Free
8481 20	**– Valves for oleohydraulic or pneumatic transmissions :**		
8481 20 10	– – Valves for the control of oleohydraulic power transmission	1,8	Free
8481 20 90	– – Valves for the control of pneumatic power transmission	1,8	Free
8481 30	**– Check valves :**		
8481 30 10	– – For pneumatic tyres and inner-tubes	1,8	Free
	– – Other: :		
8481 30 91	– – – Of cast iron or steel	1,8	Free
8481 30 99	– – – Other	1,8	Free
8481 40	**– Safety or relief valves : :**		
8481 40 10	– – Of cast iron or steel	1,8	Free
8481 40 90	– – Other	1,8	Free
8481 80	**– Other appliances :**		
	– – Taps, cocks and valves for sinks, wash basins, bidets, water cisterns, baths and similar fixtures : :		
8481 80 11	– – – Mixing valves	1,8	Free
8481 80 19	– – – Other	1,8	Free
	– – Central heating radiator valves : :		
8481 80 31	– – – Thermostatic valves	1,8	Free
8481 80 39	– – – Other	1,8	Free
	– – Other :		
	– – – Process control valves : :		
8481 80 51	– – – – Temperature regulators	1,8	Free
8481 80 59	– – – – Other	1,8	Free
	– – – Other :		
	– – – – Gate valves :		
8481 80 61	– – – – – Of cast iron	1,8	Free
8481 80 63	– – – – – Of steel	1,8	Free
8481 80 69	– – – – – Other	1,8	Free
	– – – – Globe valves :		
8481 80 71	– – – – – Of cast iron	1,8	Free
8481 80 73	– – – – – Of steel	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8481 80 79	– – – – – Other	1,8	Free
8481 80 81	– – – – Ball and plug valves	1,8	Free
8481 80 85	– – – – Butterfly valves	1,8	Free
8481 80 87	– – – – Diaphragm valves	1,8	Free
8481 80 99	– – – – Other	1,8	Free
8481 90 00	**– Parts**	1,7	Free
8482	**Ball or roller bearings :**		
8482 10	**– Ball bearings :**		
8482 10 10	– – With greatest external diameter not exceeding 30 mm	3,6	Free
8482 10 90	– – Other	3,6	Free
8482 20 00	**– Tapered roller bearings, including cone and tapered roller assemblies**	3,6	Free
8482 30 00	**– Spherical roller bearings**	3,6	Free
8482 40 00	**– Needle roller bearings**	3,6	Free
8482 50 00	**– Other cylindrical roller bearings**	3,6	Free
8482 80 00	**– Other, including combined ball/roller bearings**	3,6	Free
	– Parts :		
8482 91	**– – Balls, needles and rollers :**		
8482 91 10	– – – Tapered rollers	3,6	Free
8482 91 90	– – – Other	3,6	Free
8482 99 00	**– – Other**	3,6	Free
8483	**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) :**		
8483 10	**– Transmission shafts (including cam shafts and crank shafts) and cranks :**		
8483 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Cranks and crank shafts :		
8483 10 30	– – – – Crank shafts built up from several parts (composite crank shafts)	1,9	Free
	– – – – Other :		
8483 10 51	– – – – – Of open-die forged steel	1,9	Free
8483 10 53	– – – – – Of closed-die forged steel	1,9	Free
8483 10 59	– – – – – Other	1,9	Free
8483 10 90	– – – Other	1,9	Free
8483 20 00	**– Bearing housings, incorporating ball or roller bearings**	2,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8483 30	**– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings :**		
8483 30 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Bearing housings :		
8483 30 31	– – – – For ball or roller bearings	2,8	Free
8483 30 39	– – – – Other	1,9	Free
8483 30 90	– – – Plain shaft bearings	1,9	Free
8483 40	**– Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters :**		
8483 40 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8483 40 91	– – – Gear and gearing	1,9	Free
8483 40 93	– – – Gear boxes and other speed changers	1,9	Free
8483 40 99	– – – Other	1,9	Free
8483 50	**– Flywheels and pulleys, including pulley blocks :**		
8483 50 10	– – Pulleys for use in civil aircraft (1)	Free	Free
8483 50 90	– – Other	1,9	Free
8483 60	**– Clutches and shaft couplings (including universal joints) :**		
8483 60 10	– – For use in civil aircraft (1)	Free	Free
8483 60 90	– – Other	1,9	Free
8483 90	**– Parts :**		
8483 90 10	– – For use in civil aircraft (1)	Free	Free
	– – Other : :		
8483 90 30	– – – Of bearing housings	2,8	Free
	– – – Other :		
8483 90 91	– – – – Of cast steel	1,9	Free
8483 90 99	– – – – Other	1,9	Free
8484	**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings :**		
8484 10	**– Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal :**		
8484 10 10	– – For use in civil aircraft (1)	Free	Free
8484 10 90	– – Other	1,6	Free
8484 90	**– Other :**		
8484 90 10	– – For use in civil aircraft (1)	Free	Free
8484 90 90	– – Other	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8485	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter :**		
8485 10	**– Ships' propellers and blades therefor :**		
8485 10 10	– – Of bronze	1,7	Free
8485 10 90	– – Other	1,7	Free
8485 90	**– Other :**		
8485 90 10	– – Of non-malleable cast iron	1,7	Free
8485 90 30	– – Of malleable cast iron	1,7	Free
	– – Of iron or steel :		
8485 90 51	– – – Of cast steel	1,7	Free
8485 90 53	– – – Of open-die forged iron or steel	1,7	Free
8485 90 55	– – – Of closed-die forged iron or steel	1,7	Free
8485 90 59	– – – Other	1,4	Free
8485 90 70	– – Of copper	1,4	Free
8485 90 90	– – Other	1,4	Free

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8501	**Electric motors and generators (excluding generating sets) :**		
8501 10	**– Motors of an output not exceeding 37,5 W :**		
8501 10 10	– – Synchronous motors of an output not exceeding 18 W:	3,4	Free
	– – Other :		
8501 10 91	– – – Universal AC/DC motors	2	Free
8501 10 93	– – – AC motors	2	Free
8501 10 99	– – – DC motors	2	Free
8501 20	**– Universal AC/DC motors of an output exceeding 37,5 W :**		
8501 20 10	– – Of an output exceeding 735 W but not exceeding 150 kW, for use in civil aircraft (1)	Free	Free
8501 20 90	– – Other	2	Free
	– Other DC motors; DC generators :		
8501 31	**– – Of an output not exceeding 750 W :**		
8501 31 10	– – – Motors of an output exceeding 735 W, DC generators, for use in civil aircraft (1)	Free	Free
8501 31 90	– – – Other:	2	Free
8501 32	**– – Of an output exceeding 750 W but not exceeding 75 kW :**		
8501 32 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8501 32 91	– – – – Of an output exceeding 750 W but not exceeding 7,5 kW:	2	Free
8501 32 99	– – – – Of an output exceeding 7,5 kW but not exceeding 75 kW	2	Free
8501 33	**– – Of an output exceeding 75 kW but not exceeding 375 kW :**		
8501 33 10	– – – Motors of an output not exceeding 150 kW and generators, for use in civil aircraft (1)	Free	Free
	– – – Other :		
8501 33 91	– – – – Traction motors	2	Free
8501 33 99	– – – – Other	2	Free
8501 34	**– – Of an output exceeding 375 kW :**		
8501 34 10	– – – Generators for use in civil aircraft (1)	Free	Free
	– – – Other :		
8501 34 50	– – – – Traction motors	2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – Other, of an output :		
8501 34 91	– – – – – Exceeding 375 kW but not exceeding 750 kW	2	Free
8501 34 99	– – – – – Exceeding 750 kW	2	Free
8501 40	**– Other AC motors, single-phase :**		
8501 40 10	– – Of an output exceeding 735 W but not exceeding 150 kW, for use in civil aircraft (1)	Free	Free
8501 40 90	– – Other	2	Free
	– Other AC motors, multi-phase :		
8501 51	**– – Of an output not exceeding 750 W :**		
8501 51 10	– – – Of an output exceeding 735 W, for use in civil aircraft (1)	Free	Free
8501 51 90	– – – Other:	2	Free
8501 52	**– – Of an output exceeding 750 W but not exceeding 75 kW :**		
8501 52 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8501 52 91	– – – – Of an output exceeding 750 W but not exceeding 7,5 kW	2	Free
8501 52 93	– – – – Of an output exceeding 7,5 kW but not exceeding 37 kW	2	Free
8501 52 99	– – – – Of an output exceeding 37 kW but not exceeding 75 kW	2	Free
8501 53	**– – Of an output exceeding 75 kW :**		
8501 53 10	– – – Of an output not exceeding 150 kW, for use in civil aircraft (1)	Free	Free
	– – – Other :		
8501 53 50	– – – – Traction motors	2	Free
	– – – – Other, of an output :		
8501 53 91	– – – – – Exceeding 75 kW but not exceeding 750 kW:	2	Free
8501 53 99	– – – – – Exceeding 750 kW	2	Free
	– AC generators (alternators) :		
8501 61	**– – Of an output not exceeding 75 kVA :**		
8501 61 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8501 61 91	– – – – Of an output not exceeding 7,5 kVA	2	Free
8501 61 99	– – – – Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2	Free
8501 62	**– – Of an output exceeding 75 kVA but not exceeding 375 kVA :**		
8501 62 10	– – – For use in civil aircraft (1)	Free	Free
8501 62 90	– – – Other	2	Free
8501 63	**– – Of an output exceeding 375 kVA but not exceeding 750 kVA :**		
8501 63 10	– – – For use in civil aircraft (1)	Free	Free
8501 63 90	– – – Other	2	Free
8501 64 00	**– – Of an output exceeding 750 kVA**	2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8502	**Electric generating sets and rotary converters :**		
	– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :		
8502 11	**– – Of an output not exceeding 75 kVA :**		
8502 11 10	– – – For use in civil aircraft (1)	Free	Free
8502 11 90	– – – Other	2	Free
8502 12	**– – Of an output exceeding 75 kVA but not exceeding 375 kVA :**		
8502 12 10	– – – For use in civil aircraft (1)	Free	Free
8502 12 90	– – – Other	2	Free
8502 13	**– – Of an output exceeding 375 kVA :**		
8502 13 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
8502 13 91	– – – – Of an output exceeding 375 kVA but not exceeding 750 kVA	2	Free
8502 13 99	– – – – Of an output exceeding 750 kVA	2	Free
8502 20	**– Generating sets with spark-ignition internal combustion piston engines :**		
8502 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8502 20 91	– – – Of an output not exceeding 7,5 kVA	2	Free
8502 20 99	– – – Of an output exceeding 7,5 kVA	2	Free
8502 30	**– Other generating sets :**		
8502 30 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8502 30 91	– – – Turbo-generators	2	Free
8502 30 99	– – – Other	2	Free
8502 40	**– Electric rotary converters :**		
8502 40 10	– – For use in civil aircraft (1)	Free	Free
8502 40 90	– – Other	2	Free
8503 00	**Parts suitable for use solely or principally with the machines of heading No 8501 or 8502 :**		
8503 00 10	– Non-magnetic retaining rings	1,7	Free
8503 00 90	– Other:	1,7	Free
8504	**Electrical transformers, static converters (for example, rectifiers) and inductors :**		
8504 10	**– Ballasts for discharge lamps or tubes :**		
8504 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8504 10 91	– – – Inductors, whether or not connected with a capacitor	2,6	Free
8504 10 99	– – – Other	2,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Liquid dielectric transformers :		
8504 21 00	– – **Having a power handling capacity not exceeding 650 kVA**	2,6	Free
8504 22	– – **Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA :**		
8504 22 10	– – – Exceeding 650 kVA but not exceeding 1 600 kVA	2,6	Free
8504 22 90	– – – Exceeding 1 600 kVA but not exceeding 10 000 kVA	2,6	Free
8504 23 00	– – **Having a power handling capacity exceeding 10 000 kVA**	2,6	Free
	– Other transformers :		
8504 31	– – **Having a power handling capacity not exceeding 1 kVA :**		
8504 31 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
	– – – – Measuring transformers :		
8504 31 31	– – – – – For voltage measurement	2,6	Free
8504 31 39	– – – – – Other	2,6	Free
8504 31 90	– – – – Other:	2,6	Free
8504 32	– – **Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :**		
8504 32 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
	– – – – Measuring transformers :		
8504 32 31	– – – – – For voltage measurement	2,6	Free
8504 32 39	– – – – – Other	2,6	Free
8504 32 90	– – – – Other	2,6	Free
8504 33	– – **Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :**		
8504 33 10	– – – For use in civil aircraft (1)	Free	Free
8504 33 90	– – – Other	2,6	Free
8504 34 00	– – **Having a power handling capacity exceeding 500 kVA**	2,6	Free
8504 40	**– Static converters :**		
8504 40 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8504 40 50	– – – Polycrystalline semiconductors	2,6	Free
	– – – Other :		
8504 40 91	– – – – Converters specially designed for welding, without welding equipment	2,6	Free
8504 40 93	– – – – Accumulator chargers	2,6	Free
8504 40 99	– – – – Other	2,6	Free
8504 50	**– Other inductors :**		
8504 50 10	– – For use in civil aircraft (1)	Free	Free
8504 50 90	– – Other	2,6	Free
8504 90	**– Parts :**		
	– – Of transformers and inductors :		
8504 90 11	– – – Ferrite cores	1,7	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8504 90 19	– – – Other	1,7	Free
8504 90 90	– – Of static converters	1,7	Free
8505	**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads :**		
	– Permanent magnets and articles intended to become permanent magnets after magnetisation :		
8505 11 00	**– – Of metal**	1,7	Free
8505 19	**– – Other :**		
8505 19 10	– – – Permanent magnets of agglomerated ferrite	1,7	Free
8505 19 90	– – – Other	1,7	Free
8505 20 00	**– Electro-magnetic couplings, clutches and brakes**	1,7	Free
8505 30 00	**– Electro-magnetic lifting heads**	1,7	Free
8505 90	**– Other, including parts :**		
8505 90 10	– – Electro-magnets	1,7	Free
8505 90 30	– – Electro-magnetic or permanent magnet chucks, clamps and similar holding devices	1,7	Free
8505 90 90	– – Parts	1,7	Free
8506	**Primary cells and primary batteries :**		
	– Of an external volume not exceeding 300 cm³ :		
8506 11	**– – Manganese dioxide :**		
8506 11 10	– – – Alkaline	3,5	Free
8506 11 90	– – – Other	3,5	Free
8506 12 00	**– – Mercuric oxide**	3,5	Free
8506 13 00	**– – Silver oxide**	3,5	Free
8506 19	**– – Other :**		
8506 19 10	– – – Lithium	3,5	Free
8506 19 90	– – – Other	3,5	Free
8506 20 00	**– Of an external volume exceeding 300 cm³**	3,5	Free
8506 90 00	**– Parts**	3,5	Free
8507	**Electric accumulators, including separators therefor, whether or not rectangular (including square) :**		
8507 10	**– Lead-acid, of a kind used for starting piston engines :**		
8507 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8507 10 91	– – – Of a weight not exceeding 5 kg	2,4	Free
8507 10 99	– – – Of a weight exceeding 5 kg	2,4	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8507 20	**– Other lead-acid accumulators :**		
8507 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8507 20 91	– – – Traction accumulators	2,4	Free
8507 20 99	– – – Other lead-acid accumulators	2,4	Free
8507 30	**– Nickel-cadmium :**		
8507 30 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8507 30 91	– – – Hermetically sealed	2	Free
8507 30 99	– – – Other	2	Free
8507 40	**– Nickel-iron :**		
8507 40 10	– – For use in civil aircraft (1)	Free	Free
8507 40 90	– – Other	2	Free
8507 80	**– Other accumulators :**		
8507 80 10	– – For use in civil aircraft (1)	Free	Free
8507 80 90	– – Other	2	Free
8507 90	**– Parts :**		
8507 90 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8507 90 91	– – – Plates for accumulators	2,2	Free
8507 90 99	– – – Other	1,2	Free
8508	**Electro-mechanical tools for working in the hand, with self-contained electric motor :**		
8508 10	**– Drills of all kinds :**		
8508 10 10	– – Capable of operation without an external source of power	1,8	Free
	– – Other :		
8508 10 91	– – – Electropneumatic	1,8	Free
8508 10 99	– – – Other	1,8	Free
8508 20	**– Saws :**		
8508 20 10	– – Chainsaws	1,8	Free
8508 20 30	– – Circular saws	1,8	Free
8508 20 90	– – Other	1,8	Free
8508 80	**– Other tools :**		
8508 80 10	– – Of a kind used for working textile materials	1,8	Free
	– – Other :		
8508 80 30	– – – Capable of operation without an external source of power	1,8	Free
	– – – Other :		
	– – – – Grinders and sanders :		
8508 80 51	– – – – – Angle grinders	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8508 80 53	– – – – – Belt sanders	1,8	Free
8508 80 59	– – – – – Other	1,8	Free
8508 80 70	– – – – Planers	1,8	Free
8508 80 80	– – – – Hedge trimmers and lawn edge cutters	1,8	Free
8508 80 90	– – – – Other	1,8	Free
8508 90 00	**– Parts**	1,8	Free
8509	**Electro-mechanical domestic appliances, with self-contained electric motor :**		
8509 10	**– Vacuum cleaners :**		
8509 10 10	– – For a voltage of 110 volts or more	1,6	Free
8509 10 90	– – For a voltage of less than 110 volts	1,6	Free
8509 20 00	**– Floor polishers**	1,6	Free
8509 30 00	**– Kitchen waste disposers**	2	Free
8509 40 00	**– Food grinders and mixers; fruit or vegetable juice extractors**	2	Free
8509 80 00	**– Other appliances**	2	Free
8509 90	**– Parts :**		
8509 90 10	– – Of vacuum cleaners or floor polishers	1,6	Free
8509 90 90	– – Other	2	Free
8510	**Shavers and hair clippers, with self-contained electric motor :**		
8510 10 00	**– Shavers**	1,8	Free
8510 20 00	**– Hair clippers**	1,6	Free
8510 90 00	**– Parts**	1,6	Free
8511	**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines :**		
8511 10	**– Sparking plugs :**		
8511 10 10	– – For use in civil aircraft (1)	Free	Free
8511 10 90	– – Other	2,3	Free
8511 20	**– Ignition magnetos; magneto-dynamos; magnetic flywheels :**		
8511 20 10	– – For use in civil aircraft (1)	Free	Free
8511 20 90	– – Other	1,9	Free
8511 30	**– Distributors; ignition coils :**		
8511 30 10	– – For use in civil aircraft (1)	Free	Free
8511 30 90	– – Other	2,3	Free
8511 40	**– Starter motors and dual purpose starter-generators :**		
8511 40 10	– – For use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8511 40 90	– – Other	2,2	Free
8511 50	**– Other generators :**		
8511 50 10	– – For use in civil aircraft (1)	Free	Free
8511 50 90	– – Other	2,2	Free
8511 80	**– Other equipment :**		
8511 80 10	– – For use in civil aircraft (1)	Free	Free
8511 80 90	– – Other	2,2	Free
8511 90 00	**– Parts**	1,9	Free
8512	**Electrical lighting or signalling equipment (excluding articles of heading No 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles :**		
8512 10	**– Lighting or visual signalling equipment of a kind used on bicycles :**		
8512 10 10	– – Sets comprising a dynamo and a headlamp	1,9	Free
	– – Other :		
8512 10 91	– – – Dynamos	1,9	Free
8512 10 99	– – – Other	1,9	Free
8512 20 00	**– Other lighting or visual signalling equipment**	1,9	Free
8512 30 00	**– Sound signalling equipment**	2	Free
8512 40 00	**– Windscreen wipers, defrosters and demisters**	2	Free
8512 90 00	**– Parts**	1,9	Free
8513	**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No 8512 :**		
8513 10 00	**– Lamps**	2	Free
8513 90 00	**– Parts**	2	Free
8514	**Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment :**		
8514 10	**– Resistance heated furnaces and ovens :**		
8514 10 10	– – Bakery and biscuit ovens	1,6	Free
	– – Other, of a weight :		
8514 10 91	– – – Not exceeding 50 kg	1,6	Free
8514 10 99	– – – Exceeding 50 kg	1,6	Free
8514 20	**– Induction or dielectric furnaces and ovens :**		
8514 20 10	– – Induction furnaces and ovens	1,6	Free
	– – Dielectric furnaces and ovens :		
8514 20 91	– – – Microwave ovens of a kind used for catering	1,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8514 20 99	– – – Other	1,6	Free
8514 30	**– Other furnaces and ovens :**		
8514 30 10	– – Infra-red radiation ovens	1,6	Free
8514 30 90	– – Other	1,6	Free
8514 40 00	**– Other induction or dielectric heating equipment**	1,6	Free
8514 90 00	**– Parts**	1,6	Free
8515	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides :**		
	– Brazing or soldering machines and apparatus :		
8515 11 00	– – **Soldering irons and guns**	2	Free
8515 19 00	– – **Other**	2	Free
	– Machines and apparatus for resistance welding of metal :		
8515 21 00	– – **Fully or partly automatic**	2	Free
8515 29	– – **Other :**		
8515 29 10	– – – For butt welding	2	Free
8515 29 90	– – – Other	2	Free
	– Machines and apparatus for arc (including plasma arc) welding of metals :		
8515 31 00	– – **Fully or partly automatic**	2	Free
8515 39	– – **Other :**		
	– – – For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with :		
8515 39 11	– – – – Generators or rotary converters	2	Free
8515 39 13	– – – – Transformers	2	Free
8515 39 19	– – – – Static converters, rectifiers or rectifying apparatus	2	Free
8515 39 90	– – – Other	2	Free
8515 80	**– Other machines and apparatus :**		
8515 80 10	– – For treating metals	1,7	Free
8515 80 90	– – Other	1,7	Free
8515 90 00	**– Parts**	1,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8516	**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No 8545 :**		
8516 10	**– Electric instantaneous or storage water heaters and immersion heaters :**		
	– – Water heaters :		
8516 10 11	– – – Instantaneous water heaters	2,1	Free
8516 10 19	– – – Other	2,1	Free
8516 10 90	– – Immersion heaters	2,1	Free
	– Electric space heating apparatus and electric soil heating apparatus :		
8516 21 00	– – **Storage heating radiators**	2,2	Free
8516 29	– – **Other :**		
8516 29 10	– – – Liquid filled radiators	2,2	Free
8516 29 50	– – – Convection heaters	2,2	Free
	– – – Other :		
8516 29 91	– – – – With built-in fan	2,2	Free
8516 29 99	– – – – Other	2,2	Free
	– Electro-thermic hair-dressing or hand-drying apparatus :		
8516 31	– – **Hair dryers :**		
8516 31 10	– – – Drying hoods	2,4	Free
8516 31 90	– – – Other	2,4	Free
8516 32 00	– – **Other hair-dressing apparatus**	2,4	Free
8516 33 00	– – **Hand-drying apparatus**	2	Free
8516 40	**– Electric smoothing irons :**		
8516 40 10	– – Steam smoothing irons	2,4	Free
8516 40 90	– – Other	2,4	Free
8516 50 00	**– Microwave ovens**	2	Free
8516 60	**– Other ovens; cookers, cooking plates, boiling rings; grillers and roasters :**		
8516 60 10	– – Cookers (incorporating at least an oven and a hob)	2	Free
	– – Cooking plates, boiling rings and hobs :		
8516 60 51	– – – Hobs for building-in	2	Free
8516 60 59	– – – Other	2	Free
8516 60 70	– – Grillers and roasters	2	Free
8516 60 80	– – Ovens for building-in	2	Free
8516 60 90	– – Other	2	Free
	– Other electro-thermic appliances :		
8516 71 00	– – **Coffee or tea makers**	2	Free
8516 72 00	– – **Toasters**	2	Free
8516 79	– – **Other :**		
8516 79 10	– – – Plate warmers	2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8516 79 90	– – – Other	2	Free
8516 80	**– Electric heating resistors :**		
8516 80 10	– – Assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing, for use in civil aircraft (1)	Free	Free
8516 80 90	– – Other	1,9	Free
8516 90 00	**– Parts**	1,9	Free
8517	**Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems :**		
8517 10 00	**– Telephone sets**	3	Free
8517 20 00	**– Teleprinters**	3	Free
8517 30 00	**– Telephonic or telegraphic switching apparatus**	3	Free
8517 40 00	**– Other apparatus, for carrier-current line systems**	1,8	Free
	– Other apparatus :		
8517 81	**– – Telephonic :**		
8517 81 10	– – – Entry-phone systems	3	Free
8517 81 90	– – – Other	3	Free
8517 82 00	**– – Telegraphic**	3	Free
8517 90	**– Parts :**		
8517 90 10	– – Of apparatus of subheading 8517 40 00	1,8	Free
	– – Other :		
8517 90 91	– – – Of telephonic apparatus	3	Free
8517 90 99	– – – Of telegraphic apparatus	3	Free
8518	**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets :**		
8518 10	**– Microphones and stands therefor :**		
8518 10 10	– – For use in civil aircraft (1)	Free	Free
8518 10 90	– – Other	1,9	Free
	– Loudspeakers, whether or not mounted in their enclosures :		
8518 21	**– – Single loudspeakers, mounted in their enclosures :**		
8518 21 10	– – – For use in civil aircraft (1)	Free	Free
8518 21 90	– – – Other	1,9	Free
8518 22	**– – Multiple loudspeakers, mounted in the same enclosure :**		
8518 22 10	– – – For use in civil aircraft (1)	Free	Free
8518 22 90	– – – Other	1,9	Free
8518 29	**– – Other :**		
8518 29 10	– – – For use in civil aircraft (1)	Free	Free
8518 29 90	– – – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8518 30	**– Headphones, earphones and combined microphone/speaker sets : :**		
8518 30 10	– – For use in civil aircraft (1)	Free	Free
8518 30 90	– – Other	2,8	Free
8518 40	**– Audio-frequency electric amplifiers :**		
8518 40 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
8518 40 30	– – – Telephonic and measurement amplifiers	1,9	Free
	– – – Other :		
8518 40 91	– – – – With only one channel	1,9	Free
8518 40 99	– – – – Other	1,9	Free
8518 50	**– Electric sound amplifier sets :**		
8518 50 10	– – For use in civil aircraft (1)	Free	Free
8518 50 90	– – Other	1,9	Free
8518 90 00	**– Parts**	1,9	Free
8519	**Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device :**		
8519 10 00	**– Coin- or disc-operated record-players**	3,8	Free
	– Other record-players :		
8519 21 00	**– – Without loudspeaker**	3,8	Free
8519 29 00	**– – Other**	3,8	Free
	– Turntables (record-decks) :		
8519 31 00	**– – With automatic record changing mechanism**	3,8	Free
8519 39 00	**– – Other**	3,8	Free
8519 40 00	**– Transcribing machines**	3,8	Free
	– Other sound reproducing apparatus :		
8519 91	**– – Cassette-type :**		
8519 91 10	– – – With built-in amplifier, without built-in loudspeaker, capable of operating without an external source of power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	Free	Free
	– – – Other :		
8519 91 91	– – – – Of a kind used in motor vehicles	3,8	Free
8519 91 99	– – – – Other	3,8	Free
8519 99	**– – Other :**		
8519 99 10	– – – With laser optical reading system	3,8	Free
8519 99 90	– – – Other	2,6	Free
8520	**Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device :**		
8520 10 00	**– Dictating machines not capable of operating without an external source of power**	2,8	Free
8520 20 00	**– Telephone answering machines**	2,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– **Other magnetic tape recorders incorporating sound reproducing apparatus :**		
8520 31	– – **Cassette-type :**		
	– – – With built-in amplifier and one or more built-in loudspeakers :		
8520 31 11	– – – – Capable of operating without an external source of power	Free	Free
8520 31 19	– – – – Other	2,8	Free
8520 31 30	– – – With built-in amplifier, without built-in loudspeaker, capable of operating without an external source of power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	Free	Free
8520 31 90	– – – Other	2,8	Free
8520 39	– – **Other :**		
8520 39 10	– – – Using magnetic tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	Free	Free
8520 39 90	– – – Other	2,8	Free
8520 90	– **Other :**		
8520 90 10	– – For use in civil aircraft (1)	Free	Free
8520 90 90	– – Other	Free	Free
8521	**Video recording or reproducing apparatus :**		
8521 10	– **Magnetic tape-type :**		
8521 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other : :		
	– – – Of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second :		
8521 10 31	– – – – Within the same housing a built-in television camera	3,2	Free
8521 10 39	– – – – Other	3,2	Free
8521 10 90	– – – Other	3,2	Free
8521 90 00	– **Other**	3,2	Free
8522	**Parts and accessories of apparatus of headings Nos 8519 to 8521 :**		
8522 10 00	– **Pick-up cartridges**	2,5	Free
8522 90	– **Other :**		
8522 90 10	– – Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus falling within subheading 8520 90, for use in civil aircraft (1)	Free	Free
	– – Other : :		
8522 90 30	– – – Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	1,5	Free
	– – – Other :		
8522 90 91	– – – – Electronic assemblies	2,3	Free
8522 90 99	– – – – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8523	**Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 :**		
	– Magnetic tapes :		
8523 11 00	– – **Of a width not exceeding 4 mm**	1,9	Free
8523 12 00	– – **Of a width exceeding 4 mm but not exceeding 6,5 mm**	1,9	Free
8523 13 00	– – **Of a width exceeding 6,5 mm**	1,9	Free
8523 20	**– Magnetic discs :**		
8523 20 10	– – Rigid	1,9	Free
8523 20 90	– – Other	1,9	Free
8523 90 00	**– Other**	1,9	Free
8524	**Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 :**		
8524 10 00	**– Gramophone records**	1,1	Free
	– Magnetic tapes :		
8524 21	– – **Of a width not exceeding 4 mm :**		
8524 21 10	– – – Bearing data or instructions (other than sound or vision recording) of a kind used in automatic data processing machines	Free	Free
8524 21 90	– – – Other	2	Free
8524 22	– – **Of a width exceeding 4 mm but not exceeding 6,5 mm :**		
8524 22 10	– – – Bearing data or instructions (other than sound or vision recordings) of a kind used in automatic data processing machines	Free	Free
8524 22 90	– – – Other	2	Free
8524 23	– – **Of a width exceeding 6,5 mm :**		
8524 23 10	– – – Bearing data or instructions (other than sound or vision recordings) of a kind used in automatic data processing machines	Free	Free
8524 23 90	– – – Other	2	Free
8524 90	**– Other :**		
8524 90 10	– – Compact discs	1,9	Free
	– – Other :		
8524 90 91	– – – Bearing data or instructions (other than sound or vision recordings) of a kind used in automatic data processing machines	Free	Free
8524 90 99	– – – Other	1,4	Free
8525	**Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras :**		
8525 10	**– Transmission apparatus :**		
8525 10 10	– – Radio-telegraphic or radio-telephonic apparatus, for use in civil aircraft (1)	Free	Free
8525 10 90	– – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8525 20	**– Transmission apparatus incorporating reception apparatus :**		
8525 20 10	– – Radio-telegraphic or radio-telephonic apparatus, for use in civil aircraft (1)	Free	Free
8525 20 90	– – Other	2,6	Free
8525 30	**– Television cameras :**		
8525 30 10	– – With 3 or more camera tubes	1,9	Free
	– – Other :		
8525 30 91	– – – Incorporating in the same housing a video recording or reproducing apparatus .	1,9	Free
8525 30 99	– – – Other	1,9	Free
8526	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus :**		
8526 10	**– Radar apparatus :**		
	– – For use in civil aircraft (1) :		
8526 10 11	– – – Radio altimeters	Free	Free
8526 10 13	– – – Metereological radars	Free	Free
8526 10 19	– – – Other	Free	Free
8526 10 90	– – Other	2,4	Free
	– Other :		
8526 91	**– – Radio navigational aid apparatus :**		
	– – – For use in civil aircraft (1) :		
8526 91 11	– – – – Radio navigational receivers	Free	Free
8526 91 19	– – – – Other	Free	Free
8526 91 90	– – – Other	2,4	Free
8526 92	**– – Radio remote control apparatus :**		
8526 92 10	– – – For use in civil aircraft (1)	Free	Free
8526 92 90	– – – Other	2,4	Free
8527	**Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock :**		
	– Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		
8527 11	**– – Combined with sound recording or reproducing apparatus :**		
8527 11 10	– – – With laser optical reading system	Free	Free
8527 11 90	– – – Other	Free	Free
8527 19 00	**– – Other**	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		
8527 21	**– – Combined with sound recording or reproducing apparatus :**		
8527 21 10	– – – With laser optical reading system	5,6	Free
8527 21 90	– – – Other	5,6	Free
8527 29 00	**– – Other**	5,6	Free
	– Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy :		
8527 31	**– – Combined with sound recording or reproducing apparatus :**		
8527 31 10	– – – With in the same housing one or more loudspeakers	5,6	Free
	– – – Other :		
8527 31 91	– – – – With laser optical reading system	5,6	Free
8527 31 99	– – – – Other	5,6	Free
8527 32 00	**– – Not combined with sound recording or reproducing apparatus but combined with a clock**	Free	Free
8527 39	**– – Other :**		
8527 39 10	– – – With in the same housing one or more loudspeakers	5,6	Free
	– – – Other :		
8527 39 91	– – – – Without built-in amplifier	5,6	Free
8527 39 99	– – – – With built-in amplifier	5,6	Free
8527 90	**– Other apparatus :**		
8527 90 10	– – For radio-telephony or radio-telegraphy, for use in civil aircraft (1)	Free	Free
	– – Other :		
8527 90 91	– – – Portable receivers for calling or paging	4,8	Free
8527 90 99	– – – Other	5,6	Free
8528	**Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus :**		
8528 10	**– Colour :**		
	– – Video recording or reproducing apparatus incorporating a video tuner :		
	– – – Using magnetic tape on reels or in cassettes :		
8528 10 11	– – – – Of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	3,2	Free
8528 10 19	– – – – Other	3,2	Free
8528 10 30	– – – Other	3,2	Free
8528 10 40	– – Television projection equipement	5,6	Free
8528 10 50	– – Apparatus incorporating a videophonic recorder or reproducer	5,6	Free
8528 10 60	– – Video monitors	5,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
	– – – With integral tube, with a diagonal measurement of the screen :		
8528 10 71	– – – – Not exceeding 42 cm	5,6	Free
8528 10 73	– – – – Exceeding 42 cm but not exceeding 52 cm	5,6	Free
8528 10 79	– – – – Exceeding 52 cm	5,6	Free
	– – – Other :		
8528 10 91	– – – – Video tuners	5,6	Free
8528 10 99	– – – – Other	5,6	Free
8528 20	**– Black and white or other monochrome :**		
	– – With integral tube :		
8528 20 10	– – – Video monitors	5,6	Free
	– – – Other, with a diagonal measurement of the screen :		
8528 20 71	– – – – Not exceeding 42 cm	5,6	Free
8528 20 73	– – – – Exceeding 42 cm but not exceeding 52 cm	5,6	Free
8528 20 79	– – – – Exceeding 52 cm	5,6	Free
8528 20 90	– – Other	5,6	Free
8529	**Parts suitable for use solely or principally with the apparatus of headings Nos 8525 to 8528 :**		
8529 10	**– Aerials and aerial reflectors of all kinds; parts suitable for use therewith :**		
8529 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Aerials :		
8529 10 20	– – – – Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	2,8	Free
	– – – – Outside aerials for radio or television broadcast receivers :		
8529 10 31	– – – – – For reception via satellite	2,8	Free
8529 10 39	– – – – – Other	2,8	Free
8529 10 40	– – – – Inside aerials for radio or television broadcast receivers, including built-in types	2,8	Free
8529 10 50	– – – – Other	2,8	Free
8529 10 70	– – – Aerial filters and separators	2,8	Free
8529 10 90	– – – Other	2,8	Free
8529 90	**– Other :**		
8529 90 10	– – Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus falling within subheadings 8526 10 11, 8526 10 13, 8526 10 19, 8526 91 11, 8526 91 19 and 8526 92 10, for use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Cabinets and cases :		
8529 90 51	– – – – Of wood	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8529 90 59	– – – – Of other materials	2,1	Free
8529 90 99	– – – Other	2,3	Free
8530	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways parking facilities, port installations or airfields (other than those of heading No 8608) :**		
8530 10 00	– **Equipment for railways or tramways**	1,7	Free
8530 80 00	– **Other equipment**	1,7	Free
8530 90 00	– **Parts**	1,7	Free
8531	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No 8512 or 8530 :**		
8531 10	– **Burglar or fire alarms and similar apparatus :**		
8531 10 10	– – For use in civil aircraft (1)	Free	Free
8531 10 90	– – Other	1,7	Free
8531 20	– **Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) :**		
8531 20 10	– – For use in civil aircraft (1)	Free	Free
8531 20 90	– – Other	1,7	Free
8531 80	– **Other apparatus :**		
8531 80 10	– – For use in civil aircraft (1)	Free	Free
8531 80 90	– – Other	1,7	Free
8531 90 00	– **Parts**	1,7	Free
8532	**Electrical capacitors, fixed, variable or adjustable (pre-set) :**		
8532 10 00	– **Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)**	1,9	Free
	– **Other fixed capacitors :**		
8532 21 00	– – **Tantalum**	2,8	Free
8532 22 00	– – **Aluminium electrolytic**	2,8	Free
8532 23 00	– – **Ceramic dielectric, single layer**	1,9	Free
8532 24	– – **Ceramic dielectric, multilayer :**		
8532 24 10	– – – With connecting leads	1,9	Free
8532 24 90	– – – Other	1,9	Free
8532 25 00	– – **Dielectric of paper or plastics**	1,9	Free
8532 29 00	– – **Other**	1,9	Free
8532 30	– **Variable or adjustable (pre-set) capacitors :**		
8532 30 10	– – Variable capacitors	2,8	Free
8532 30 90	– – Other	2,8	Free
8532 90 00	– **Parts**	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8533	**Electrical resistors (including rheostats and potentiometers), other than heating resistors :**		
8533 10 00	**– Fixed carbon resistors, composition or film types**	2,1	Free
	– Other fixed resistors :		
8533 21 00	**– – For a power handling capacity not exceeding 20 W**	2,1	Free
8533 29 00	**– – Other**	2,1	Free
	– Wirewound variable resistors, including rheostats and potentiometers :		
8533 31 00	**– – For a power handling capacity not exceeding 20 W**	2,1	Free
8533 39 00	**– – Other**	2,1	Free
8533 40	**– Other variable resistors, including rheostats and potentiometers :**		
8533 40 10	– – For a power handling capacity not exceeding 20 W	2,1	Free
8533 40 90	– – Other	2,1	Free
8533 90 00	**– Parts**	2,1	Free
8534 00	**Printed circuits :**		
	– Consisting only of conductor elements and contacts :		
8534 00 11	– – Multiple circuits	2,4	Free
8534 00 19	– – Other	2,4	Free
8534 00 90	– With other passive elements	2,4	Free
8535	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 volts :**		
8535 10 00	**– Fuses**	1,8	Free
	– Automatic circuit breakers :		
8535 21 00	**– – For a voltage of less than 72,5 kV**	1,8	Free
8535 29 00	**– – Other**	1,8	Free
8535 30	**– Isolating switches and make-and-break switches :**		
8535 30 10	– – For a voltage of less than 72,5 kV	1,8	Free
8535 30 90	– – Other	1,8	Free
8535 40 00	**– Lightning arresters, voltage limiters and surge suppressors**	1,8	Free
8535 90 00	**– Other**	1,8	Free
8536	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts :**		
8536 10 00	**– Fuses**	1,8	Free
8536 20	**– Automatic circuit breakers :**		
8536 20 10	– – For a current not exceeding 63 A	1,8	Free
8536 20 90	– – For a current exceeding 63 A	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8536 30	– **Other apparatus for protecting electrical circuits :**		
8536 30 10	– – For a current not exceeding 16 A	1,8	Free
8536 30 30	– – For a current exceeding 16 A but not exceeding 125 A	1,8	Free
8536 30 90	– – For a current exceeding 125 A	1,8	Free
	– **Relays :**		
8536 41	– – **For a voltage not exceeding 60 volts :**		
8536 41 10	– – – For a current not exceeding 2 A	1,8	Free
8536 41 90	– – – For a current exceeding 2 A	1,8	Free
8536 49 00	– – **Other**	1,8	Free
8536 50 00	– **Other switches**	1,8	Free
	– **Lamp-holders, plugs and sockets :**		
8536 61	– – **Lamp-holders :**		
8536 61 10	– – – Edison lamp-holders	1,8	Free
8536 61 90	– – – Other	1,8	Free
8536 69 00	– – **Other**	1,8	Free
8536 90	– **Other apparatus :**		
	– – Connections and contact elements for wire and cables :		
8536 90 11	– – – For co-axial cables	1,8	Free
8536 90 19	– – – Other	1,8	Free
8536 90 90	– – Other	1,8	Free
8537	**Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517 :**		
8537 10	– **For a voltage not exceeding 1 000 volts :**		
8537 10 10	– – Numerical control panels with built-in automatic data processing machine	1,6	Free
	– – Other :		
8537 10 91	– – – Programmable memory controllers	1,6	Free
8537 10 99	– – – Other	1,6	Free
8537 20	– **For a voltage exceeding 1 000 volts :**		
8537 20 10	– – Numerical control panels with built-in automatic data processing machine	1,6	Free
	– – Other, for a voltage :		
8537 20 91	– – – Exceeding 1 000 volts but not exceeding 72,5 kV	1,6	Free
8537 20 99	– – – Exceeding 72,5 kV	1,6	Free
8538	**Parts suitable for use solely or principally with the apparatus of heading Nos 8535, 8536 or 8537 :**		
8538 10 00	– **Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No 8537, not equipped with their apparatus**	1,6	Free
8538 90	– **Other :**		
8538 90 10	– – Electronic assemblies	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8538 90 90	– – Other	1,8	Free
8539	**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps :**		
8539 10	**– Sealed beam lamp units :**		
8539 10 10	– – For use in civil aircraft (1)	Free	Free
8539 10 90	– – Other	1,9	Free
	– Other filament lamps, excluding ultra-violet or infra-red lamps :		
8539 21	**– – Tungsten halogen :**		
8539 21 10	– – – Of a kind used for projectors	2,4	Free
8539 21 30	– – – Of a kind used for motor-cycles or other motor vehicles	2,4	Free
	– – – Other, for a voltage :		
8539 21 91	– – – – Exceeding 100 volts	2,4	Free
8539 21 99	– – – – Not exceeding 100 volts	2,4	Free
8539 22	**– – Other, of a power not exceeding 200 W and for a voltage exceeding 100 volts :**		
8539 22 10	– – – Reflector lamps	2,4	Free
8539 22 90	– – – Other	2,4	Free
8539 29	**– – Other :**		
8539 29 10	– – – Of a kind used for projection	2,4	Free
	– – – Of a kind used for motor-cycles or other motor vehicles :		
8539 29 31	– – – – For headlights	2,4	Free
8539 29 39	– – – – Other	2,4	Free
	– – – Other, for a voltage :		
8539 29 91	– – – – Exceeding 100 volts	2,4	Free
8539 29 99	– – – – Not exceeding 100 volts	2,4	Free
	– Discharge lamps, other than ultra-violet lamps :		
8539 31	**– – Fluorescent, hot cathode :**		
8539 31 10	– – – With double ended cap	1,9	Free
8539 31 90	– – – Other	1,9	Free
8539 39	**– – Other :**		
8539 39 10	– – – Dual lamps	1,9	Free
	– – – Other :		
8539 39 30	– – – – Mercury vapour lamps	1,9	Free
	– – – – Sodium lamps :		
8539 39 51	– – – – – With a U-shaped discharge tube	1,9	Free
8539 39 59	– – – – – Other	1,9	Free
8539 39 90	– – – – Other	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8539 40	**– Ultra-violet or infra-red lamps; arc lamps :**		
8539 40 10	– – Ultra-violet lamps	1,9	Free
8539 40 30	– – Infra-red lamps	1,9	Free
8539 40 90	– – Arc lamps	1,9	Free
8539 90	**– Parts :**		
8539 90 10	– – Lamp bases	2	Free
8539 90 90	– – Other	2	Free
8540	**Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) :**		
	– Cathode-ray television picture tubes, including video monitor cathode-ray tubes :		
8540 11	**– – Colour :**		
8540 11 10	– – – With a diagonal measurement of the screen not exceeding 42 cm	6	Free
8540 11 30	– – – With a diagonal measurement of the screen exceeding 42 cm but not exceeding 52 cm	6	Free
8540 11 90	– – – With a diagonal measurement of the screen exceeding 52 cm	6	Free
8540 12	**– – Black and white or other monochrome :**		
8540 12 10	– – – With a diagonal measurement of the screen not exceeding 42 cm	6	Free
8540 12 30	– – – With a diagonal measurement of the screen exceeding 42 cm but not exceeding 52 cm	6	Free
8540 12 90	– – – With a diagonal measurement of the screen exceeding 52 cm	6	Free
8540 20	**– Television camera tubes; image converters and intensifiers; other photo-cathode tubes :**		
8540 20 10	– – Television camera tubes	1,9	Free
8540 20 30	– – Image converters or intensifiers	1,9	Free
8540 20 90	– – Other photo-cathode tubes	1,8	Free
8540 30 00	**– Other cathode-ray tubes**	2	Free
	– Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :		
8540 41 00	**– – Magnetrons**	2	Free
8540 42 00	**– – Klystrons**	2	Free
8540 49 00	**– – Other**	2	Free
	– Other valves and tubes :		
8540 81 00	**– – Receiver or amplifier valves and tubes**	2	Free
8540 89	**– – Other :**		
	– – – Display tubes :		
8540 89 11	– – – – Vacuum	2	Free
8540 89 19	– – – – Other	2	Free
8540 89 90	– – – Other	2	Free
	– Parts :		
8540 91 00	**– – Of cathode-ray tubes**	2,3	Free
8540 99 00	**– – Other**	2,3	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8541	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals :**		
8541 10	**– Diodes, other than photosensitive or light emitting diodes :**		
8541 10 10	– – Wafers not yet cut into chips	3,6	Free
	– – Other :		
8541 10 91	– – – Power rectifier diodes	5,6	Free
8541 10 99	– – – Other	5,6	Free
	– Transistors, other than photosensitive transistors :		
8541 21	**– – With a dissipation rate of less than 1 W :**		
8541 21 10	– – – Wafers not yet cut into chips	3,6	Free
8541 21 90	– – – Other	5,6	Free
8541 29	**– – Other :**		
8541 29 10	– – – Wafers not yet cut into chips	3,6	Free
8541 29 90	– – – Other	5,6	Free
8541 30	**– Thyristors, diacs and triacs, other than photosensitive devices :**		
8541 30 10	– – Wafers not yet cut into chips	3,6	Free
8541 30 90	– – Other	5,6	Free
8541 40	**– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes :**		
8541 40 10	– – Light emitting diodes	5,6	Free
	– – Other :		
8541 40 91	– – – Solar cells whether or not assembled in modules or made up into panels	1,8	Free
8541 40 93	– – – Photodiodes, phototransistors, photothyristors or photocouples	1,8	Free
8541 40 99	– – – Other	1,8	Free
8541 50	**– Other semiconductor devices :**		
8541 50 10	– – Wafers not yet cut into chips	3,6	Free
8541 50 90	– – Other	5,6	Free
8541 60 00	**– Mounted piezo-electric crystals**	3,2	Free
8541 90 00	**– Parts**	2,3	Free
8542	**Electronic integrated circuits and microassemblies :**		
	– Monolithic integrated circuits :		
8542 11	**– – Digital :**		
8542 11 10	– – – Wafers not yet cut into chips	3,6	Free
	– – – Other :		
8542 11 30	– – – – Chips	5,6	Free
	– – – – Other :		
8542 11 71	– – – – – Memories	5,6	Free
8542 11 75	– – – – – Microprocessors and single-chip microcomputers	5,6	Free
8542 11 91	– – – – – Logic circuits, control circuits and interface circuits	5,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8542 11 99	– – – – – Other	5,6	Free
8542 19	– – **Other :**		
8542 19 10	– – – Wafers not yet cut into chips	3,6	Free
	– – – Other :		
8542 19 20	– – – – Chips	5,6	Free
	– – – – Other :		
8542 19 30	– – – – – Amplifiers	5,6	Free
8542 19 50	– – – – – Voltage and current regulators	5,6	Free
8542 19 70	– – – – – Interface circuits	5,6	Free
8542 19 90	– – – – – Other	5,6	Free
8542 20 00	– **Hybrid integrated circuits**	5,6	Free
8542 80 00	– **Other**	5,6	Free
8542 90 00	– **Parts**	2,3	Free
8543	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter :**		
8543 10 00	– **Particle accelerators**	2,8	Free
8543 20 00	– **Signal generators**	2,8	Free
8543 30 00	– **Machines and apparatus for electroplating, electrolysis or electrophoresis**	2,8	Free
8543 80	– **Other machines and apparatus :**		
8543 80 10	– – Flight recorders, for use in civil aircraft (1)	Free	Free
8543 80 90	– – Other	1,6	Free
8543 90	– **Parts :**		
8543 90 10	– – Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for flight recorders, for use in civil aircraft (1)	Free	Free
8543 90 90	– – Other	2,8	Free
8544	**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors :**		
	– **Winding wire :**		
8544 11	– – **Of copper :**		
8544 11 10	– – – Lacquered or enamelled	2,6	Free
8544 11 90	– – – Other	2,6	Free
8544 19	– – **Other :**		
8544 19 10	– – – Lacquered or enamelled	2,6	Free
8544 19 90	– – – Other	2,6	Free
8544 20	– **Co-axial cable and other co-axial electric conductors :**		
8544 20 10	– – Ready for connectors to be fitted or already provided with connectors	2,6	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
8544 20 91	– – – For high frequency	2,6	Free
8544 20 99	– – – Other	2,6	Free
8544 30	**– Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships :**		
8544 30 10	– – For use in civil aircraft (1)	Free	Free
8544 30 90	– – Other	2,6	Free
	– Other electric conductors, for a voltage not exceeding 80 volts :		
8544 41 00	**– – Fitted with connectors**	2,6	Free
8544 49	**– – Other :**		
8544 49 10	– – – Insulated with plastic material	2,6	Free
8544 49 90	– – – Insulated with other materials	2,6	Free
	– Other electric conductors, for a voltage exceeding 80 volts but not exceeding 1 000 volts :		
8544 51 00	**– – Fitted with connectors**	2,6	Free
8544 59	**– – Other :**		
8544 59 10	– – – With individual conductor wires of a diameter exceeding 0,51 mm	2,6	Free
	– – – Other :		
8544 59 91	– – – – Insulated with rubber or other elastomers, including cross-linked materials	2,6	Free
8544 59 93	– – – – Insulated with other plastic material	2,6	Free
8544 59 99	– – – – Insulated with other materials	2,6	Free
8544 60	**– Other electric conductors, for a voltage exceeding 1 000 volts :**		
	– – With copper conductors :		
8544 60 11	– – – Insulated with rubber or other elastomers, including cross-linked materials	2,6	Free
8544 60 13	– – – Insulated with other plastic material	2,6	Free
8544 60 19	– – – Insulated with other materials	2,6	Free
	– – With other conductors :		
8544 60 91	– – – Insulated with rubber or other elastomers, including cross-linked materials	2,6	Free
8544 60 93	– – – Insulated with other plastic material	2,6	Free
8544 60 99	– – – Insulated with other materials	2,6	Free
8544 70 00	**– Optical fibre cables**	3	Free
8545	**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes :**		
	– Electrodes :		
8545 11 00	**– – Of a kind used for furnaces**	2,1	Free
8545 19	**– – Other :**		
8545 19 10	– – – Electrodes for electrolysis installations	2,3	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8545 19 90	– – – Other	2,1	Free
8545 20 00	– **Brushes**	2,1	Free
8545 90	– **Other :**		
8545 90 10	– – Heating resistors	1,6	Free
8545 90 90	– – Other	2,1	Free
8546	**Electrical insulators of any material :**		
8546 10 00	– **Of glass**	2,4	Free
8546 20	– **Of ceramics :**		
8546 20 10	– – With no metal parts	4	Free
	– – With metal parts :		
8546 20 91	– – – For overhead power transmission or traction lines	4	Free
8546 20 99	– – – Other	4	Free
8546 90	– **Other :**		
8546 90 10	– – Of plastics	3	Free
8546 90 90	– – Other	2,4	Free
8547	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material :**		
8547 10	– **Insulating fittings of ceramics :**		
8547 10 10	– – Containing 80 % or more by weight of metallic oxides	4	Free
8547 10 90	– – Other	4	Free
8547 20 00	– **Insulating fittings of plastics**	3	Free
8547 90 00	– **Other**	1,9	Free
8548 00 00	**Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter**	1,6	Free

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8601	**Rail locomotives powered from an external source of electricity or by electric accumulators :**		
8601 10 00	**– Powered from an external source of electricity**	1,9	Free
8601 20 00	**– Powered by electric accumulators**	1,9	Free
8602	**Other rail locomotives; locomotive tenders :**		
8602 10 00	**– Diesel-electric locomotives**	1,5	Free
8602 90 00	**– Other**	1,5	Free
8603	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No 8604 :**		
8603 10 00	**– Powered from an external source of electricity**	1,9	Free
8603 90 00	**– Other**	1,8	Free
8604 00 00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)**	1,5	Free
8605 00 00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No 8604)**	2	Free
8606	**Railway or tramway goods vans and wagons, not self-propelled :**		
8606 10 00	**– Tank wagons and the like**	2	Free
8606 20 00	**– Insulated or refrigerated vans and wagons, other than those of subheading 8606 10**	2	Free
8606 30 00	**– Self-discharging vans and wagons, other than those of subheading 8606 10 or 8606 20** . .	2	Free
	– Other :		
8606 91	**– – Covered and closed :**		
8606 91 10	– – – Specially designed for the transport of highly radioactive materials (Euratom) . .	1,5	Free
8606 91 90	– – – Other	2	Free
8606 92 00	**– – Open, with non-removable sides of a height exceeding 60 cm**	2	Free
8606 99 00	**– – Other**	2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8607	**Parts of railway or tramway locomotives or rolling-stock :**		
	– Bogies, bissel-bogies, axles and wheels, and parts thereof :		
8607 11 00	**– – Driving bogies and bissel-bogies**	1,5	Free
8607 12 00	**– – Other bogies and bissel-bogies**	1,5	Free
8607 19	**– – Other, including parts :**		
	– – – Axles, assembled or not; wheels and parts thereof :		
8607 19 11	– – – – Of closed-die forged steel	2,4	Free
8607 19 19	– – – – Other	2,4	Free
8607 19 90	– – – Parts of bogies, bissel-bogies and the like	1,5	Free
	– Brakes and parts thereof :		
8607 21 00	**– – Air brakes and parts thereof**	1,8	Free
8607 29 00	**– – Other**	1,8	Free
8607 30	**– Hooks and other coupling devices, buffers, and parts thereof :**		
8607 30 10	– – Of closed-die forged steel	1,6	Free
8607 30 90	– – Other	1,6	Free
	– Other :		
8607 91	**– – Of locomotives :**		
8607 91 10	– – – Axle-boxes and parts thereof	3	Free
8607 91 90	– – – Other	1,6	Free
8607 99	**– – Other :**		
8607 99 10	– – – Axle-boxes and parts thereof	3	Free
8607 99 30	– – – Bodies and parts thereof	1,6	Free
8607 99 50	– – – Chassis and parts thereof	1,6	Free
8607 99 90	– – – Other	1,6	Free
8608 00	**Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing :**		
8608 00 10	– Equipment for railways or tramways	1,7	Free
8608 00 30	– Other equipment	1,7	Free
8608 00 90	– Parts	1,7	Free
8609 00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport :**		
8609 00 10	– Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	1,5	Free
8609 00 90	– Other	1,7	Free

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8701	**Tractors (other than tractors of heading No 8709) :**		
8701 10	**– Pedestrian controlled tractors :**		
8701 10 10	– – Of a power not exceeding 4 kW	1,7	Free
8701 10 90	– – Of a power exceeding 4 kW	1,7	Free
8701 20	**– Road tractors for semi-trailers :**		
8701 20 10	– – New	8	Free
8701 20 90	– – Used	8	Free
8701 30 00	**– Track-laying tractors**	4,4	Free
8701 90	**– Other :**		
	– – Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled :		
	– – – New, of an engine power :		
8701 90 11	– – – – Not exceeding 18 kW	3,4	Free
8701 90 15	– – – – Exceeding 18 kW but not exceeding 25 kW	3,4	Free
8701 90 21	– – – – Exceeding 25 kW but not exceeding 37 kW	3,4	Free
8701 90 25	– – – – Exceeding 37 kW but not exceeding 59 kW	3,4	Free
8701 90 31	– – – – Exceeding 59 kW but not exceeding 75 kW	3,4	Free
8701 90 35	– – – – Exceeding 75 kW but not exceeding 90 kW	3,4	Free
8701 90 39	– – – – Exceeding 90 kW	3,4	Free
8701 90 50	– – – Used	3,4	Free
8701 90 90	– – Other	4,4	Free
8702	**Motor vehicles for the transport of ten or more persons, including the driver :**		
8702 10	**– With compression-ignition internal combustion piston engine (diesel or semi-diesel) :**		
	– – Of a cylinder capacity exceeding 2 500 cc :		
8702 10 11	– – – New	8	Free
8702 10 19	– – – Used	8	Free
	– – Of a cylinder capacity not exceeding 2 500 cc :		
8702 10 91	– – – New	4,4	Free
8702 10 99	– – – Used	4,4	Free
8702 90	**– Other :**		
	– – With spark-ignition internal combustion piston engine :		
	– – – Of a cylinder capacity exceeding 2 800 cc :		
8702 90 11	– – – – New	8	Free
8702 90 19	– – – – Used	8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – Of a cylinder capacity not exceeding 2 800 cc :		
8702 90 31	– – – – New	4,4	Free
8702 90 39	– – – – Used	4,4	Free
8702 90 90	– – With other engines	5	Free
8703	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No 8702), including station wagons and racing cars :**		
8703 10	**– Vehicles specially designed for travelling on snow; golf cars and similar vehicles :**		
8703 10 10	– – With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	4	Free
8703 10 90	– – With other engines	5	Free
	– Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
8703 21	**– – Of a cylinder capacity not exceeding 1 000 cc :**		
8703 21 10	– – – New	4	Free
8703 21 90	– – – Used	4	Free
8703 22	**– – Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc :**		
8703 22 10	– – – New	4	Free
8703 22 90	– – – Used	4	Free
8703 23	**– – Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc :**		
8703 23 10	– – – New	4	Free
8703 23 90	– – – Used	4	Free
8703 24	**– – Of a cylinder capacity exceeding 3 000 cc :**		
8703 24 10	– – – New	4	Free
8703 24 90	– – – Used	4	Free
	– Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
8703 31	**– – Of a cylinder capacity not exceeding 1 500 cc :**		
8703 31 10	– – – New	4	Free
8703 31 90	– – – Used	4	Free
8703 32	**– – Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc :**		
8703 32 10	– – – New	4	Free
8703 32 90	– – – Used	4	Free
8703 33	**– – Of a cylinder capacity exceeding 2 500 cc :**		
8703 33 10	– – – New	4	Free
8703 33 90	– – – Used	4	Free
8703 90	**– Other :**		
8703 90 10	– – With electric motors	5	Free
8703 90 90	– – Other	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8704	**Motor vehicles for the transport of goods :**		
8704 10	**– Dumpers designed for off-highway use :**		
	– – With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine :		
8704 10 11	– – – With compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cc, or with spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cc	6,8	Free
8704 10 19	– – – Other	2,4	Free
8704 10 90	– – Other	4	Free
	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
8704 21	**– – Of a gross vehicle weight not exceeding 5 tonnes :**		
8704 21 10	– – – Specially designed for the transport of highly radio-active materials (Euratom) .	2,1	Free
	– – – Other :		
	– – – – With engines of a cylinder capacity exceeding 2 500 cc :		
8704 21 31	– – – – – New	8,8	Free
8704 21 39	– – – – – Used	8,8	Free
	– – – – With engines of a cylinder capacity not exceeding 2 500 cc :		
8704 21 91	– – – – – New	4,4	Free
8704 21 99	– – – – – Used	4,4	Free
8704 22	**– – Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes :**		
8704 22 10	– – – Specially designed for the transport of highly radio-active materials (Euratom) .	2,1	Free
	– – – Other :		
8704 22 91	– – – – New	4,4	Free
8704 22 99	– – – – Used	4,4	Free
8704 23	**– – Of a gross vehicle weight exceeding 20 tonnes :**		
8704 23 10	– – – Specially designed for the transport of highly radio-active materials (Euratom) .	2,1	Free
	– – – Other :		
8704 23 91	– – – – New	8,8	Free
8704 23 99	– – – – Used	8,8	Free
	– Other, with spark-ignition internal combustion piston engine :		
8704 31	**– – Of a gross vehicle weight not exceeding 5 tonnes :**		
8704 31 10	– – – Specially designed for the transport of highly radio-active materials (Euratom) .	2,1	Free
	– – – Other :		
	– – – – With engines of a cylinder capacity exceeding 2 800 cc :		
8704 31 31	– – – – – New	8,8	Free
8704 31 39	– – – – – Used	8,8	Free
	– – – – With engines of a cylinder capacity not exceeding 2 800 cc :		
8704 31 91	– – – – – New	4,4	Free
8704 31 99	– – – – – Used	4,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8704 32	**– – Of a gross vehicle weight exceeding 5 tonnes :**		
8704 32 10	– – – Specially designed for the transport of highly radio-active materials (Euratom) .	2,1	Free
	– – – Other :		
8704 32 91	– – – – New	4,4	Free
8704 32 99	– – – – Used	4,4	Free
8704 90 00	**– Other**	4	Free
8705	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) :**		
8705 10 00	**– Crane lorries**	2,4	Free
8705 20 00	**– Mobile drilling derricks**	2,4	Free
8705 30 00	**– Fire fighting vehicles**	2,4	Free
8705 40 00	**– Concrete-mixer lorries**	2,4	Free
8705 90	**– Other :**		
8705 90 10	– – Breakdown lorries	2,4	Free
8705 90 30	– – Concrete-pumping vehicles	2,4	Free
8705 90 90	– – Other	2,4	Free
8706 00	**Chassis fitted with engines, for the motor vehicles of headings Nos 8701 to 8705 :**		
	– Chassis for tractors falling within heading No 8701; chassis for motor vehicles falling within heading No 8702, 8703 or 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity exceeding 2 800 cc :		
8706 00 11	– – For vehicles of heading No 8702 or 8704	8	Free
8706 00 19	– – Other	3,7	Free
	– Other :		
8706 00 91	– – For vehicles of heading No 8703	2,6	Free
8706 00 99	– – Other	4,4	Free
8707	**Bodies (including cabs), for the motor vehicles of headings Nos 8701 to 8705 :**		
8707 10	**– For the vehicles of heading No 8703 :**		
8707 10 10	– – For industrial assembly purposes (1)	2,7	Free
8707 10 90	– – Other	3,5	Free
8707 90	**– Other :**		
8707 90 10	– – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 800 cc or with spark-ignition internal piston engine of a cylinder capacity not exceeding 2 500 cc; Special purpose motor vehicles of heading No 8705 (1)	2,7	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8707 90 90	– – Other	3,5	Free
8708	**Parts and accessories of the motor vehicles of headings Nos 8701 to 8705 :**		
8708 10	**– Bumpers and parts thereof :**		
8708 10 10	– – For the industrial assembly of : Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 10 90	– – Other	2,7	Free
	– Other parts and accessories of bodjes (including cabs) :		
8708 21	– – **Safety seat belts :**		
8708 21 10	– – – For the industrial assembly of : Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 21 90	– – – Other	2,7	Free
8708 29	– – **Other :**		
8708 29 10	– – – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 29 90	– – – Other	2,7	Free
	– Brakes and servo-brakes and parts thereof :		
8708 31	– – **Mounted brake linings :**		
8708 31 10	– – – For the industrial assembly of: Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
	– – – Other :		
8708 31 91	– – – – For disc brakes	2,7	Free
8708 31 99	– – – – Other	2,7	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8708 39	– – **Other :**		
8708 39 10	– – – For the industrial assembly of: Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 39 90	– – – Other	2,7	Free
8708 40	– **Gear boxes :**		
8708 40 10	– – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 40 90	– – Other	2,7	Free
8708 50	– **Drive-axles with differential, whether or not provided with other transmission components :**		
8708 50 10	– – For the industrial assembly of : Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 50 90	– – Other	2,7	Free
8708 60	– **Non-driving axles and parts thereof :**		
8708 60 10	– – For the industrial assembly of : Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
	– – Other :		
8708 60 91	– – – Of closed-die forged steel	2,7	Free
8708 60 99	– – – Other	2,7	Free
8708 70	– **Road wheels and parts and accessories thereof :**		
8708 70 10	– – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), with a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine with a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
	– – Other :		
8708 70 50	– – – Wheels of aluminium; parts and accessories of wheels, of aluminium	2,4	Free
8708 70 91	– – – Wheel centres in star form, cast in one piece, of iron or steel	1,9	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8708 70 99	– – – Other	2,7	Free
8708 80	**– Suspension shock-absorbers :**		
8708 80 10	– – For the industrial assembly of : Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 80 90	– – Other	2,7	Free
	– Other parts and accessories :		
8708 91	**– – Radiators :**		
8708 91 10	– – – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 91 90	– – – Other	2,7	Free
8708 92	**– – Silencers and exhaust pipes :**		
8708 92 10	– – – For the industrial assembly of: Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 92 90	– – – Other	2,7	Free
8708 93	**– – Clutches and parts thereof :**		
8708 93 10	– – – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 93 90	– – – Other	2,7	Free
8708 94	**– – Steering wheels, steering columns and steering boxes :**		
8708 94 10	– – – For the industrial assembly of : Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
8708 94 90	– – – Other	2,7	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8708 99	– – **Other :**		
8708 99 10	– – – For the industrial assembly of : Pedestrian-controlled tractors falling within subheading 8701 10; Vehicles of heading No 8703; Vehicles of heading No 8704 with either a compression-ignition internal combustion engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cc or with a spark-ignition internal combustion engine of a cylinder capacity not exceeding 2 800 cc; Vehicles of heading No 8705 (1)	1,9	Free
	– – – Other :		
8708 99 91	– – – – Of closed-die forged steel	2,7	Free
8708 99 99	– – – – Other	2,7	Free
8709	**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles :**		
	– **Vehicles :**		
8709 11	– – **Electrical :**		
8709 11 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	1,5	Free
8709 11 90	– – – Other	2,4	Free
8709 19	– – **Other :**		
8709 19 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	1,5	Free
8709 19 90	– – – Other	2,4	Free
8709 90 00	– **Parts**	2,1	Free
8710 00 00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	1,4	Free
8711	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars :**		
8711 10 00	– **With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc**	3,6	Free
8711 20	– **With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :**		
8711 20 10	– – Scooters	3,6	Free
	– – Other, of a cylinder capacity :		
8711 20 91	– – – Exceeding 50 cc but not exceeding 80 cc	3,6	Free
8711 20 99	– – – Exceeding 80 cc but not exceeding 250 cc	3,6	Free
8711 30 00	– **With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc**	3,6	Free
8711 40 00	– **With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc**	3,6	Free
8711 50 00	– **With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc**	3,6	Free
8711 90 00	– **Other**	3,6	Free

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

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8712 00	**Bicycles and other cycles (including delivery tricycles), not motorised :**		
8712 00 10	– Without ball bearings	4,2	Free
8712 00 90	– Other	4,2	Free
8713	**Invalid carriages, whether or not motorized or otherwise mechanically propelled :**		
8713 10 00	– **Not mechanically propelled**	1,9	Free
8713 90 00	– **Other**	1,9	Free
8714	**Parts and accessories of vehicles of headings Nos 8711 to 8713 :**		
	– **Of motorcycles (including mopeds) :**		
8714 11 00	– – **Saddles**	2,4	Free
8714 19 00	– – **Other**	2,4	Free
8714 20 00	– **Of invalid carriages**	3,2	Free
	– **Other :**		
8714 91	– – **Frames and forks, and parts thereof :**		
8714 91 10	– – – Frames	3,2	Free
8714 91 30	– – – Front forks	3,2	Free
8714 91 90	– – – Parts	3,2	Free
8714 92	– – **Wheel rims and spokes :**		
8714 92 10	– – – Rims	3,2	Free
8714 92 90	– – – Spokes	3,2	Free
8714 93	– – **Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :**		
8714 93 10	– – – Hubs without free-wheel or braking device	3,2	Free
8714 93 90	– – – Free-wheel sprocket-wheels	3,2	Free
8714 94	– – **Brakes, including coaster braking hubs and hub brakes, and parts thereof :**		
8714 94 10	– – – Coaster braking hubs and hub brakes	3,2	Free
8714 94 30	– – – Other brakes	3,2	Free
8714 94 90	– – – Parts	3,2	Free
8714 95 00	– – **Saddles**	3,2	Free
8714 96	– – **Pedals and crank-gear, and parts thereof :**		
8714 96 10	– – – Pedals	3,2	Free
8714 96 30	– – – Crank-gear	3,2	Free
8714 96 90	– – – Parts	3,2	Free
8714 99	– – **Other :**		
8714 99 10	– – – Handlebars	3,2	Free
8714 99 30	– – – Luggage carriers	3,2	Free
8714 99 50	– – – Derailleur gears	3,2	Free
8714 99 90	– – – Other; parts	3,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8715 00	**Baby carriages and parts thereof :**		
8715 00 10	– Baby carriages	1,9	Free
8715 00 90	– Parts	1,9	Free
8716	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof :**		
8716 10	**– Trailers and semi-trailers of the caravan type, for housing or camping :**		
8716 10 10	– – Trailer tents	1,9	Free
	– – Other, of a weight :		
8716 10 91	– – – Not exceeding 750 kg	1,9	Free
8716 10 93	– – – Exceeding 750 kg but not exceeding 3 500 kg	1,9	Free
8716 10 99	– – – Exceeding 3 500 kg	2,1	Free
8716 20	**– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :**		
8716 20 10	– – Manure spreaders	2,1	Free
8716 20 90	– – Other	2,1	Free
	– Other trailers and semi-trailers for the transport of goods :		
8716 31 00	**– – Tanker trailers and tanker semi-trailers**	2,1	Free
8716 39	**– – Other :**		
8716 39 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	2,1	Free
8716 39 90	– – – Other	2,1	Free
8716 40 00	**– Other trailers and semi-trailers**	2,1	Free
8716 80 00	**– Other vehicles**	1,6	Free
8716 90 00	**– Parts**	1,7	Free

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8801	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft :**		
8801 10	**– Gliders and hang gliders :**		
8801 10 10	– – For civil use (1)	Free	Free
8801 10 90	– – Other	2,8	Free
8801 90	**– Other :**		
8801 90 10	– – For civil use (1)	Free	Free
	– – Other :		
8801 90 91	– – – Balloons and dirigibles	3,6	Free
8801 90 99	– – – Other	1,9	Free
8802	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles :**		
	– Helicopters :		
8802 11	**– – Of an unladen weight not exceeding 2 000 kg :**		
8802 11 10	– – – Civil helicopters (1)	Free	Free
8802 11 90	– – – Other	6	Free
8802 12	**– – Of an unladen weight exceeding 2 000 kg :**		
8802 12 10	– – – Civil helicopters (1)	Free	Free
8802 12 90	– – – Other	2	Free
8802 20	**– Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg :**		
8802 20 10	– – Civil aircraft (1)	Free	Free
8802 20 90	– – Other	4,8	Free
8802 30	**– Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg :**		
8802 30 10	– – Civil aircraft (1)	Free	Free
8802 30 90	– – Other	2,2	Free
8802 40	**– Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg :**		
8802 40 10	– – Civil aircraft (1)	Free	Free
8802 40 90	– – Other	2	Free
8802 50 00	**– Spacecraft (including satellites) and spacecraft launch vehicles**	1,7	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8803	**Parts of goods of heading No 8801 or 8802 :**		
8803 10	**– Propellers and rotors and parts thereof :**		
8803 10 10	– – For use in civil aircraft (1)	Free	Free
8803 10 90	– – Other	2	Free
8803 20	**– Under-carriages and parts thereof :**		
8803 20 10	– – For use in civil aircraft (1)	Free	Free
8803 20 90	– – Other	2	Free
8803 30	**– Other parts of aeroplanes or helicopters :**		
8803 30 10	– – For use in civil aircraft (1)	Free	Free
8803 30 90	– – Other	2	Free
8803 90	**– Other :**		
8803 90 10	– – Of kites	1,5	Free
	– – Other :		
8803 90 91	– – – For use in civil aircraft and gliders (1)	Free	Free
8803 90 99	– – – Other	2	Free
8804 00 00	**Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto**	1,5	Free
8805	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles :**		
8805 10	**– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof :**		
8805 10 10	– – Aircraft launching gear and parts thereof	2,2	Free
8805 10 90	– – Other	1,7	Free
8805 20	**– Ground flying trainers and parts thereof :**		
8805 20 10	– – For civil use (1)	Free	Free
8805 20 90	– – Other	1,5	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8901	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods :**		
8901 10	**– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :**		
8901 10 10	– – Sea-going	Free	Free
8901 10 90	– – Other	1	Free
8901 20	**– Tankers :**		
8901 20 10	– – Sea-going	Free	Free
8901 20 90	– – Other	1	Free
8901 30	**– Refrigerated vessels, other than those of subheading 8901 20 :**		
8901 30 10	– – Sea-going	Free	Free
8901 30 90	– – Other	1	Free
8901 90	**– Other vessels for the transport of goods and other vessels for the transport of both persons and goods :**		
8901 90 10	– – Sea-going	Free	Free
	– – Other :		
8901 90 91	– – – Not mechanically propelled	1	Free
8901 90 99	– – – Mechanically propelled	1	Free
8902 00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products :**		
	– Sea-going :		
8902 00 11	– – Of a gross tonnage exceeding 250 tons (GRT)	Free	Free
8902 00 19	– – Of a gross tonnage not exceeding 250 tons (GRT)	Free	Free
8902 00 90	– Other	1	Free
8903	**Yachts and other vessels for pleasure or sports; rowing boats and canoes :**		
8903 10	**– Inflatable :**		
	– – Of a weight not exceeding 100 kg each :		
8903 10 11	– – – Of a weight not exceeding 20 kg each or of a length not exceeding 2,5 m	1,5	Free
8903 10 19	– – – Other	1,5	Free
8903 10 90	– – Other	1	Free
	– Other :		
8903 91	**– – Sailboats, with or without auxiliary motor :**		
8903 91 10	– – – Sea-going	Free	Free
	– – – Other :		
8903 91 91	– – – – Of a weight not exceeding 100 kg each	1,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – – – Other :		
8903 91 93	– – – – – Of a length not exceeding 7,5 m	1	Free
8903 91 99	– – – – – Of a length exceeding 7,5 m	1	Free
8903 92	– – **Motorboats, other than outboard motorboats :**		
8903 92 10	– – – Sea-going	Free	Free
	– – – Other :		
8903 92 91	– – – – Of a length not exceeding 7,5 m	1	Free
8903 92 99	– – – – Of a length exceeding 7,5 m	1	Free
8903 99	– – **Other :**		
8903 99 10	– – – Of a weight not exceeding 100 kg each	1,5	Free
	– – – Other :		
8903 99 91	– – – – Of a length not exceeding 7,5 m	1	Free
8903 99 99	– – – – Of a length exceeding 7,5 m	1	Free
8904 00	**Tugs and pusher craft :**		
8904 00 10	– Tugs	Free	Free
	– Pusher craft :		
8904 00 91	– – Sea-going	Free	Free
8904 00 99	– – Other	1	Free
8905	**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms :**		
8905 10	– **Dredgers :**		
8905 10 10	– – Sea-going	Free	Free
8905 10 90	– – Other	1,2	Free
8905 20 00	– **Floating or submersible drilling or production platforms**	Free	Free
8905 90	– **Other :**		
8905 90 10	– – Sea-going	Free	Free
8905 90 90	– – Other	1,2	Free
8906 00	**Other vessels, including warships and lifeboats other than rowing boats :**		
8906 00 10	– Warships	Free	Free
	– Other :		
8906 00 91	– – Sea-going	Free	Free
	– – Other :		
8906 00 93	– – – Of a weight not exceeding 100 kg each	1,5	Free
8906 00 99	– – – Other	1	Free
8907	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) :**		
8907 10 00	– **Inflatable rafts**	1,9	Free
8907 90 00	– **Other**	1,9	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
8908 00 00	**Vessels and other floating structures for breaking up** (1)	Free	Free

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

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9001	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked :**		
9001 10	**– Optical fibres, optical fibre bundles and cables :**		
9001 10 10	– – Image conductor cables	2,3	Free
9001 10 90	– – Other	2,3	Free
9001 20 00	**– Sheets and plates of polarising material**	2,3	Free
9001 30 00	**– Contact lenses**	3	Free
9001 40	**– Spectacle lenses of glass :**		
	– – Both sides finished :		
9001 40 10	– – – Not for correction of the vision	3	Free
	– – – For correction of the vision :		
9001 40 31	– – – – Single focal	3	Free
9001 40 39	– – – – Other	3	Free
9001 40 90	– – Other	3	Free
9001 50	**– Spectacle lenses of other materials :**		
	– – Both sides finished :		
9001 50 10	– – – Not for correction of the vision	3	Free
	– – – For correction of the vision :		
9001 50 31	– – – – Single focal	3	Free
9001 50 39	– – – – Other	3	Free
9001 50 90	– – Other	3	Free
9001 90	**– Other :**		
9001 90 10	– – For use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9001 90 90	– – Other	3	Free
9002	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked :**		
	– Objective lenses :		
9002 11 00	– – **For cameras, projectors or photographic enlargers or reducers**	4	Free
9002 19 00	– – **Other**	4	Free
9002 20	**– Filters :**		
9002 20 10	– – For cameras, projectors or photographic enlargers or reducers	4	Free
9002 20 90	– – Other	4	Free
9002 90	**– Other :**		
9002 90 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
9002 90 91	– – – For cameras, projectors or photographic enlargers or reducers	4	Free
9002 90 99	– – – Other	4	Free
9003	**Frames and mountings for spectacles, goggles or the like, and parts thereof :**		
	– Frames and mountings :		
9003 11 00	– – **Of plastics**	2	Free
9003 19	– – **Of other materials :**		
9003 19 10	– – – Of precious metal or of rolled precious metal	2	Free
9003 19 30	– – – Of base metal	2	Free
9003 19 90	– – – Of other materials	2	Free
9003 90 00	**– Parts**	2	Free
9004	**Spectacles, goggles and the like, corrective, protective or other :**		
9004 10	**– Sunglasses :**		
9004 10 10	– – With 'glasses' optically worked	2,4	Free
9004 10 90	– – Other	2,4	Free
9004 90 00	**– Other**	2,4	Free
9005	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy :**		
9005 10	**– Binoculars :**		
9005 10 10	– – Prismatic	2,8	Free
9005 10 90	– – Non-prismatic	2,8	Free
9005 80 00	**– Other instruments**	2,7	Free
9005 90 00	**– Parts and accessories (including mountings)**	2,7	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9006	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 8539 :**		
9006 10 00	**– Cameras of a kind used for preparing printing plates or cylinders**	2,8	Free
9006 20 00	**– Cameras of a kind used for recording documents on microfilm, microfiche or other microforms**	2,8	Free
9006 30 00	**– Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes**	2,8	Free
9006 40 00	**– Instant print cameras**	2,8	Free
	– Other cameras :		
9006 51 00	**– – With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm**	2,8	Free
9006 52 00	**– – Other, for roll film of a width less than 35 mm**	2,8	Free
9006 53 00	**– – Other, for roll film of a width of 35 mm**	2,8	Free
9006 59 00	**– – Other**	2,8	Free
	– Photographic flashlight apparatus and flashbulbs :		
9006 61 00	**– – Discharge lamp ('electronic') flashlight apparatus**	2,1	Free
9006 62	**– – Flashbulbs, flashcubes and the like :**		
9006 62 10	– – – Flashcubes	1,9	Free
9006 62 90	– – – Other	1,9	Free
9006 69 00	**– – Other**	2,1	Free
	– Parts and accessories :		
9006 91	**– – For cameras :**		
9006 91 10	– – – Tripods	2,8	Free
9006 91 90	– – – Other	2,8	Free
9006 99 00	**– – Other**	1,9	Free
9007	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus :**		
	– Cameras :		
9007 11 00	**– – For film of less than 16 mm width or for double-8 mm film**	2,4	Free
9007 19 00	**– – Other**	2,4	Free
	– Projectors :		
9007 21 00	**– – For film of less than 16 mm width**	2,6	Free
9007 29 00	**– – Other**	2,6	Free
	– Parts and accessories :		
9007 91	**– – For cameras :**		
9007 91 10	– – – Tripods	2,4	Free
9007 91 90	– – – Other	2,4	Free
9007 92 00	**– – For projectors**	2,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9008	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers :**		
9008 10 00	**– Slide projectors**	2,5	Free
9008 20 00	**– Microfilm, microfiche or other microform readers, whether or not capable of producing copies**	2,5	Free
9008 30 00	**– Other image projectors**	2,5	Free
9008 40 00	**– Photographic (other than cinematographic) enlargers and reducers**	2,5	Free
9008 90 00	**– Parts and accessories**	2,5	Free
9009	**Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus :**		
	– Electrostatic photocopying apparatus :		
9009 11 00	**– – Operating by reproducing the original image directly onto the copy (direct process)**	2,8	Free
9009 12 00	**– – Operating by reproducing the original image via an intermediate onto the copy (indirect process)**	2,8	Free
	– Other photocopying apparatus :		
9009 21 00	**– – Incorporating an optical system**	2,8	Free
9009 22	**– – Of the contact type :**		
9009 22 10	– – – Blueprinters and diazocopiers	1,9	Free
9009 22 90	– – – Other	1,9	Free
9009 30 00	**– Thermo-copying apparatus**	1,7	Free
9009 90	**– Parts and accessories :**		
9009 90 10	– – Of electrostatic photocopying apparatus or other photocopying apparatus incorporating an optical system	2,8	Free
9009 90 90	– – Other	1,7	Free
9010	**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens :**		
9010 10 00	**– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper**	1,9	Free
9010 20 00	**– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes**	1,9	Free
9010 30 00	**– Projection screens**	1,9	Free
9010 90 00	**– Parts and accessories**	1,9	Free
9011	**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection :**		
9011 10 00	**– Stereoscopic microscopes**	4	Free
9011 20 00	**– Other microscopes, for photomicrography, cinephotomicrography or microprojection**	4	Free
9011 80 00	**– Other microscopes**	4	Free
9011 90 00	**– Parts and accessories**	4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9012	**Microscopes other than optical microscopes; diffraction apparatus :**		
9012 10 00	**– Microscopes other than optical microscopes and diffraction apparatus**	2,3	Free
9012 90 00	**– Parts and accessories**	2,3	Free
9013	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter :**		
9013 10 00	**– Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI**	2,6	Free
9013 20 00	**– Lasers, other than laser diodes**	2,6	Free
9013 80 00	**– Other devices, appliances and instruments**	2,6	Free
9013 90 00	**– Parts and accessories**	2,6	Free
9014	**Direction finding compasses; other navigational instruments and appliances :**		
9014 10	**– Direction finding compasses :**		
9014 10 10	– – For use in civil aircraft (1)	Free	Free
9014 10 90	– – Other	1,8	Free
9014 20	**– Instruments and appliances for aeronautical or space navigation (other than compasses) :**		
	– – For use in civil aircraft (1) :		
9014 20 11	– – – Stall warning calculators	Free	Free
9014 20 13	– – – Inertial navigation systems	Free	Free
9014 20 15	– – – Ground proximity warning systems	Free	Free
9014 20 19	– – – Other	Free	Free
9014 20 90	– – Other	1,8	Free
9014 80 00	**– Other instruments and appliances**	1,8	Free
9014 90	**– Parts and accessories :**		
9014 90 10	– – Of instruments of subheadings 9014 10 and 9014 20 for use in civil aircraft (1) . . .	Free	Free
9014 90 90	– – Other	1,8	Free
9015	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders :**		
9015 10	**– Rangefinders :**		
9015 10 10	– – Electronic	2,8	Free
9015 10 90	– – Other	1,8	Free
9015 20	**– Theodolites and tacheometers :**		
9015 20 10	– – Electronic	2,8	Free
9015 20 90	– – Other	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9015 30	**– Levels :**		
9015 30 10	– – Electronic	2,8	Free
9015 30 90	– – Other	1,8	Free
9015 40	**– Photogrammetrical, surveying instruments and appliances :**		
9015 40 10	– – Electronic	2,8	Free
9015 40 90	– – Other	1,8	Free
9015 80	**– Other instruments and appliances :**		
	– – Electronic :		
9015 80 11	– – – Meteorological, hydrological and geophysical instruments and apparatus	2,8	Free
9015 80 19	– – – Other	2,8	Free
	– – Other :		
9015 80 91	– – – Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	1,8	Free
9015 80 93	– – – Meteorological, hydrological and geophysical instruments and apparatus	1,8	Free
9015 80 99	– – – Other	1,8	Free
9015 90 00	**– Parts and accessories**	1,8	Free
9016 00	**Balances of a sensitivity of 5 cg or better, with or without weights :**		
9016 00 10	– Balances	1,8	Free
9016 00 90	– Parts and accessories	1,8	Free
9017	**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter :**		
9017 10	**– Drafting tables and machines, whether or not automatic :**		
9017 10 10	– – Parallelogram and track type drafting machines	2,1	Free
9017 10 90	– – Other	2,1	Free
9017 20	**– Other drawing, marking-out or mathematical calculating instruments :**		
	– – Drawing instruments :		
9017 20 11	– – – Drawing sets	2,1	Free
9017 20 19	– – – Other	2,1	Free
9017 20 30	– – Marking-out instruments	2,1	Free
9017 20 90	– – Mathematical calculating instruments (including slide rules, disc calculators and the like)	2,1	Free
9017 30	**– Micrometers, callipers and gauges :**		
9017 30 10	– – Micrometers and callipers	2,3	Free
9017 30 90	– – Other	2,3	Free
9017 80	**– Other instruments :**		
9017 80 10	– – Measuring rods and tapes and divided scales	2,3	Free
9017 80 90	– – Other	2,3	Free
9017 90 00	**– Parts and accessories**	2,1	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9018	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments :**		
	– Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters :		
9018 11 00	– – **Electro-cardiographs**	2,1	Free
9018 19 00	– – **Other**	2,1	Free
9018 20 00	**– Ultra-violet or infra-red ray apparatus**	2,1	Free
	– Syringes, needles, catheters, cannulae and the like :		
9018 31	– – **Syringes, with or without needles :**		
9018 31 10	– – – Of plastics	2,1	Free
9018 31 90	– – – Other	2,1	Free
9018 32	– – **Tubular metal needles and needles for sutures :**		
9018 32 10	– – – Tubular metal needles	2,1	Free
9018 32 90	– – – Needles for sutures	2,1	Free
9018 39 00	– – **Other**	2,1	Free
	– Other instruments and appliances, used in dental sciences :		
9018 41 00	– – **Dental drill engines, whether or not combined on a single base with other dental equipment**	1,9	Free
9018 49 00	– – **Other**	1,9	Free
9018 50	**– Other ophthalmic instruments and appliances :**		
9018 50 10	– – Non-optical	2,1	Free
9018 50 90	– – Optical	2,1	Free
9018 90	**– Other instruments and appliances :**		
9018 90 10	– – Instruments and apparatus for measuring blood-pressure	2,1	Free
9018 90 20	– – Endoscopes	2,1	Free
9018 90 30	– – Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	2,1	Free
	– – Diathermic apparatus :		
9018 90 41	– – – Ultrasonic	2,1	Free
9018 90 49	– – – Other	2,1	Free
9018 90 50	– – Transfusion apparatus	2,1	Free
9018 90 60	– – Anaesthetic apparatus and instruments	2,1	Free
9018 90 90	– – Other	2,1	Free
9019	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :**		
9019 10	**– Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :**		
9019 10 10	– – Electrical vibratory-massage apparatus	1,8	Free
9019 10 90	– – Other	1,8	Free
9019 20 00	**– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus**	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9020 00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters :**		
9020 00 10	– Breathing appliances and gas masks (excluding parts thereof), for use in civil aircraft (1)	Free	Free
9020 00 90	– Other	1,8	Free
9021	**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability :**		
	– Artificial joints and other orthopaedic or fracture appliances :		
9021 11 00	– – **Artificial joints**	2,4	Free
9021 19	– – **Other :**		
9021 19 10	– – – Orthopaedic appliances	2,3	Free
9021 19 90	– – – Splints and other fracture appliances	2,3	Free
	– Artificial teeth and dental fittings :		
9021 21	– – **Artificial teeth :**		
9021 21 10	– – – Of plastics	1,9	Free
9021 21 90	– – – Of other materials	1,9	Free
9021 29	– – **Other :**		
9021 29 10	– – – Of precious metals or rolled precious metals	1,9	Free
9021 29 90	– – – Other	1,9	Free
9021 30	– **Other artificial parts of the body :**		
9021 30 10	– – Artificial eyes	1,6	Free
9021 30 90	– – Other	2,4	Free
9021 40 00	– **Hearing aids, excluding parts and accessories**	1,5	Free
9021 50 00	– **Pacemakers for stimulating heart muscles, excluding parts and accessories**	2,1	Free
9021 90	– **Other :**		
9021 90 10	– – Parts and accessories of hearing aids	1,5	Free
9021 90 90	– – Other	2,1	Free
9022	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like :**		
	– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :		
9022 11 00	– – **For medical, surgical, dental or veterinary uses**	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9022 19 00	– – **For other uses**	1,8	Free
	– **Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :**		
9022 21 00	– – **For medical, surgical, dental or veterinary uses**	1,8	Free
9022 29 00	– – **For other uses**	1,8	Free
9022 30 00	– **X-ray tubes**	1,8	Free
9022 90	– **Other, including parts and accessories :**		
9022 90 10	– – X-ray fluorescent screens and X-ray intensifying screens; anti-scatter shields and grids	1,8	Free
9022 90 90	– – Other	1,8	Free
9023 00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses :**		
9023 00 10	– Of a type used for teaching physics, chemistry or technical subjects	1,5	Free
9023 00 30	– Models of human or animal anatomies	1,5	Free
9023 00 90	– Other	1,5	Free
9024	**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) :**		
9024 10	– **Machines and appliances for testing metals :**		
9024 10 10	– – Electronic	2,8	Free
	– – Other :		
9024 10 91	– – – Universal or for tensile tests	1,7	Free
9024 10 93	– – – For hardness tests	1,7	Free
9024 10 99	– – – Other	1,7	Free
9024 80	– **Other machines and appliances :**		
9024 80 10	– – Electronic	2,8	Free
	– – Other :		
9024 80 91	– – – For testing textiles, paper or paperboard	1,7	Free
9024 80 99	– – – Other	1,7	Free
9024 90 00	– **Parts and accessories**	1,7	Free
9025	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments :**		
	– **Thermometers, not combined with other instruments :**		
9025 11	– – **Liquid-filled, for direct reading :**		
9025 11 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
9025 11 91	– – – – Clinical or veterinary thermometers	2,7	Free
9025 11 99	– – – – Other	2,7	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9025 19	– – **Other :**		
9025 19 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
9025 19 91	– – – – Electronic	2,8	Free
9025 19 99	– – – – Other	1,6	Free
9025 20	– **Barometers, not combined with other instruments :**		
9025 20 10	– – For use in civil aircraft (1)	Free	Free
9025 20 90	– – Other	1,6	Free
9025 80	– **Other instruments :**		
9025 80 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
9025 80 91	– – – Electronic	2,8	Free
9025 80 99	– – – Other	1,6	Free
9025 90	– **Parts and accessories :**		
9025 90 10	– – For use in civil aircraft (1)	Free	Free
9025 90 90	– – Other	1,8	Free
9026	**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032 :**		
9026 10	– **For measuring or checking the flow or level of liquids :**		
9026 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Electronic :		
9026 10 51	– – – – Flow meters	2,8	Free
9026 10 59	– – – – Other	2,8	Free
	– – – Other :		
9026 10 91	– – – – Flow meters	1,8	Free
9026 10 99	– – – – Other	1,8	Free
9026 20	– **For measuring or checking pressure :**		
9026 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
9026 20 30	– – – Electronic	2,8	Free
	– – – Other :		
	– – – – Spiral or metal diaphragm type pressure gauges :		
9026 20 51	– – – – – Appliances for measuring and non-automatically regulating tyre pressure	2	Free
9026 20 59	– – – – – Other	2	Free
9026 20 90	– – – – Other	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9026 80	**– Other instruments or apparatus :**		
9026 80 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
9026 80 91	– – – Electronic	2,8	Free
9026 80 99	– – – Other	1,8	Free
9026 90	**– Parts and accessories :**		
9026 90 10	– – For use in civil aircraft (1)	Free	Free
9026 90 90	– – Other	1,8	Free
9027	**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes :**		
9027 10	**– Gas or smoke analysis apparatus :**		
9027 10 10	– – Electronic	2,8	Free
9027 10 90	– – Other	1,8	Free
9027 20	**– Chromatographs and electrophoresis instruments :**		
9027 20 10	– – Chromatographs	1,8	Free
9027 20 90	– – Electrophoresis instruments	1,8	Free
9027 30 00	**– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)**	1,8	Free
9027 40 00	**– Exposure meters**	1,8	Free
9027 50 00	**– Other instruments and apparatus using optical radiations (UV, visible, IR)**	1,8	Free
9027 80	**– Other instruments and apparatus :**		
	– – Electronic :		
9027 80 11	– – – pH meters, rH meters and other apparatus for measuring conductivity	2,8	Free
9027 80 19	– – – Other	2,8	Free
	– – Other :		
9027 80 91	– – – Viscometers, porosimeters and expansion meters	1,8	Free
9027 80 99	– – – Other	1,8	Free
9027 90	**– Microtomes; parts and accessories :**		
9027 90 10	– – Microtomes	2,4	Free
9027 90 90	– – Parts and accessories	1,8	Free
9028	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor :**		
9028 10 00	**– Gas meters**	2	Free
9028 20 00	**– Liquid meters**	2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9028 30	**– Electricity meters :**		
	– – For alternating current :		
9028 30 11	– – – For single-phase	2	Free
9028 30 19	– – – For multi-phase	2	Free
9028 30 90	– – Other	2	Free
9028 90	**– Parts and accessories :**		
9028 90 10	– – For electricity meters	1,8	Free
9028 90 90	– – Other	1,8	Free
9029	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes :**		
9029 10	**– Revolution counters, production counters, taximeters, mileometers, pedometers and the like :**		
9029 10 10	– – Electric or electronic revolution counters, for use in civil aircraft (1)	Free	Free
9029 10 90	– – Other	1,6	Free
9029 20	**– Speed indicators and tachometers; stroboscopes :**		
	– – Speed indicators and tachometers :		
9029 20 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
9029 20 31	– – – – Speed indicators for vehicles	1,8	Free
9029 20 39	– – – – Other	1,8	Free
9029 20 90	– – Stroboscopes	2,2	Free
9029 90	**– Parts and accessories :**		
9029 90 10	– – Of revolution counters, speed indicators and tachometers, for use in civil aircraft (1)	Free	Free
9029 90 90	– – Other	1,8	Free
9030	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations :**		
9030 10	**– Instruments and apparatus for measuring or detecting ionising radiations :**		
9030 10 10	– – For use in civil aircraft (1)	Free	Free
9030 10 90	– – Other	1,8	Free
9030 20	**– Cathode-ray oscilloscopes and cathode-ray oscillographs :**		
9030 20 10	– – For use in civil aircraft (1)	Free	Free
9030 20 90	– – Other	4,4	Free
	– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :		
9030 31	**– – Multimeters :**		
9030 31 10	– – – For use in civil aircraft (1)	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9030 31 90	– – – Other	1,8	Free
9030 39	– – **Other :**		
9030 39 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
9030 39 30	– – – – Electronic	4,4	Free
	– – – – Other :		
9030 39 91	– – – – – Voltmeters	1,8	Free
9030 39 99	– – – – – Other	1,8	Free
9030 40	– **Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) :**		
9030 40 10	– – For use in civil aircraft (1)	Free	Free
9030 40 90	– – Other	1,8	Free
	– **Other instruments and apparatus :**		
9030 81	– – **With a recording device :**		
9030 81 10	– – – For use in civil aircraft (1)	Free	Free
9030 81 90	– – – Other	1,8	Free
9030 89	– – **Other :**		
9030 89 10	– – – For use in civil aircraft (1)	Free	Free
	– – – Other :		
9030 89 91	– – – – Electronic	4,4	Free
9030 89 99	– – – – Other	1,8	Free
9030 90	– **Parts and accessories :**		
9030 90 10	– – For use in civil aircraft (1)	Free	Free
9030 90 90	– – Other	1,8	Free
9031	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors :**		
9031 10 00	– **Machines for balancing mechanical parts**	1,8	Free
9031 20 00	– **Test benches**	1,8	Free
9031 30 00	– **Profile projectors**	2,3	Free
9031 40 00	– **Other optical instruments and appliances**	2,3	Free
9031 80	– **Other instruments, appliances and machines :**		
9031 80 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Electronic :		
9031 80 31	– – – – For measuring or checking geometrical quantities	2,8	Free
9031 80 39	– – – – Other	2,8	Free
	– – – Other :		
9031 80 91	– – – – For measuring or checking geometrical quantities	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9031 80 99	– – – – Other	1,8	Free
9031 90	**– Parts and accessories :**		
9031 90 10	– – Of instruments, appliances and machines of subheading 9031 80, for use in civil aircraft (1)	Free	Free
9031 90 90	– – Other	1,8	Free
9032	**Automatic regulating or controlling instruments and apparatus :**		
9032 10	**– Thermostats :**		
9032 10 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
9032 10 30	– – – Electronic	2,8	Free
	– – – Other :		
9032 10 91	– – – – With electrical triggering device	1,8	Free
9032 10 99	– – – – Other	1,8	Free
9032 20	**– Manostats :**		
9032 20 10	– – For use in civil aircraft (1)	Free	Free
9032 20 90	– – Other	1,8	Free
	– Other instruments and apparatus :		
9032 81	**– – Hydraulic or pneumatic :**		
9032 81 10	– – – For use in civil aircraft (1)	Free	Free
9032 81 90	– – – Other	2,3	Free
9032 89	**– – Other :**		
9032 89 10	– – – For use in civil aircraft (1)	Free	Free
9032 89 90	– – – Other	1,8	Free
9032 90	**– Parts and accessories :**		
9032 90 10	– – For use in civil aircraft (1)	Free	Free
9032 90 90	– – Other	1,8	Free
9033 00 00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90**	1,8	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9101	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal :**		
	– Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :		
9101 11 00	**– – With mechanical display only**	2 MAX 0,3 Ecu p/st	Free
9101 12 00	**– – With opto-electronic display only**	2 MAX 0,3 Ecu p/st	Free
9101 19 00	**– – Other**	2 MAX 0,3 Ecu p/st	Free
	– Other wrist-watches, whether or not incorporating a stop-watch facility :		
9101 21 00	**– – With automatic winding**	2 MAX 0,3 Ecu p/st	Free
9101 29 00	**– – Other**	2 MAX 0,3 Ecu p/st	Free
	– Other :		
9101 91 00	**– – Battery or accumulator powered**	2 MAX 0,3 Ecu p/st	Free
9101 99 00	**– – Other**	2 MAX 0,3 Ecu p/st	Free
9102	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101 :**		
	– Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :		
9102 11 00	**– – With mechanical display only**	2 MAX 0,3 Ecu p/st	Free
9102 12 00	**– – With opto-electronic display only**	2 MAX 0,3 Ecu p/st	Free
9102 19 00	**– – Other**	2 MAX 0,3 Ecu p/st	Free
	– Other wrist-watches, whether or not incorporating a stop-watch facility :		
9102 21 00	**– – With automatic winding**	2 MAX 0,3 Ecu p/st	Free
9102 29 00	**– – Other**	2 MAX 0,3 Ecu p/st	Free
	– Other :		
9102 91 00	**– – Battery or accumulator powered**	2 MAX 0,3 Ecu p/st	Free
9102 99 00	**– – Other**	2 MAX 0,3 Ecu p/st	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9103	**Clocks with watch movements, excluding clocks of heading No 9104 :**		
9103 10 00	– **Battery or accumulator powered**	2,4	Free
9103 90 00	– **Other**	2,3	Free
9104 00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels :**		
9104 00 10	– For use in civil aircraft (1)	Free	Free
9104 00 90	– Other	2,3	Free
9105	**Other clocks :**		
	– **Alarm clocks :**		
9105 11	– – **Battery, accumulator or mains powered :**		
9105 11 10	– – – Battery or accumulator powered only	2,4	Free
9105 11 90	– – – Other	2,4	Free
9105 19	– – **Other :**		
9105 19 10	– – – With greatest diameter or diagonal measurement of the dial not less than 7 cm	2,3	Free
9105 19 90	– – – Other	2,3	Free
	– **Wall clocks :**		
9105 21	– – **Battery, accumulator or mains powered :**		
9105 21 10	– – – With piezo-electric quartz crystal regulating device	2,4	Free
9105 21 90	– – – Other	2,4	Free
9105 29	– – **Other :**		
9105 29 10	– – – Cuckoo clocks	2,3	Free
9105 29 90	– – – Other	2,3	Free
	– **Other :**		
9105 91	– – **Battery, accumulator or mains powered :**		
9105 91 10	– – – For electric clock systems	2,4	Free
	– – – Other :		
9105 91 91	– – – – With piezo-electric quartz crystal regulating device	2,4	Free
9105 91 99	– – – – Other	2,4	Free
9105 99	– – **Other :**		
9105 99 10	– – – Table-top or mantelpiece clocks	2,3	Free
9105 99 90	– – – Other	2,3	Free
9106	**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders) :**		
9106 10	– **Time-registers; time-recorders :**		
9106 10 10	– – Time-registers	2,5	Free
9106 10 90	– – Time recorders	2,5	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9106 20 00	**– Parking meters**	2,5	Free
9106 90	**– Other :**		
9106 90 10	– – Process-timers, stop-clocks and the like	2,5	Free
9106 90 90	– – Other	2,5	Free
9107 00 00	**Time switches with clock or watch movement or with synchronous motor**	2,4	Free
9108	**Watch movements, complete and assembled :**		
	– Battery or accumulator powered :		
9108 11 00	**– – With mechanical display only or with a device to which a mechanical display can be incorporated**	2,4	Free
9108 12 00	**– – With opto-electronic display only**	2,4	Free
9108 19 00	**– – Other**	2,4	Free
9108 20 00	**– With automatic winding**	2,4	Free
	– Other :		
9108 91 00	**– – Measuring 33,8 mm or less**	2,4	Free
9108 99 00	**– – Other**	2,4	Free
9109	**Clock movements, complete and assembled :**		
	– Battery, accumulator or mains powered :		
9109 11 00	**– – Of alarm clocks**	2,4	Free
9109 19	**– – Other :**		
9109 19 10	– – – Of a width or diameter not exceeding 50 mm, for use in civil aircraft (1)	Free	Free
9109 19 90	– – – Other	2,4	Free
9109 90	**– Other :**		
9109 90 10	– – Of a width or diameter not exceeding 50 mm, for use in civil aircraft (1)	Free	Free
9109 90 90	– – Other	2,4	Free
9110	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements :**		
	– Of watches :		
9110 11	**– – Complete movements, unassembled or partly assembled (movement sets) :**		
9110 11 10	– – – With balance-wheel and hairspring	2,4	Free
9110 11 90	– – – Other	2,4	Free
9110 12 00	**– – Incomplete movements, assembled**	2	Free
9110 19 00	**– – Rough movements**	3	Free
9110 90 00	**– Other**	2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9111	**Watch cases and parts thereof :**		
9111 10 00	**– Cases of precious metal or of metal clad with precious metal**	1,8	Free
9111 20	**– Cases of base metal, whether or not gold- or silver-plated :**		
9111 20 10	– – Gold- or silver-plated	1,8	Free
9111 20 90	– – Other	1,8	Free
9111 80 00	**– Other cases**	1,8	Free
9111 90 00	**– Parts**	1,8	Free
9112	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :**		
9112 10 00	**– Cases of metal**	2	Free
9112 80 00	**– Other cases**	2	Free
9112 90 00	**– Parts**	2	Free
9113	**Watch straps, watch bands and watch bracelets, and parts thereof :**		
9113 10	**– Of precious metal or of metal clad with precious metal :**		
9113 10 10	– – Of precious metal	1,4	Free
9113 10 90	– – Of metal clad with precious metal	2,3	Free
9113 20 00	**– Of base metal, whether or not gold- or silver-plated**	3,4	Free
9113 90	**– Other :**		
9113 90 10	– – Of leather or of composition leather	2,8	Free
9113 90 30	– – Of plastic materials	3,3	Free
9113 90 90	– – Other	1,9	Free
9114	**Other clock or watch parts :**		
9114 10 00	**– Springs, including hair-springs**	2,2	Free
9114 20 00	**– Jewels**	1,6	Free
9114 30 00	**– Dials**	2	Free
9114 40 00	**– Plates and bridges**	2	Free
9114 90 00	**– Other**	2	Free

CHAPTER 92

**MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES OF SUCH ARTICLES**

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9201	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments :**		
9201 10	**– Upright pianos :**		
9201 10 10	– – New	2,3	Free
9201 10 90	– – Used	2,3	Free
9201 20 00	**– Grand pianos**	2,4	Free
9201 90 00	**– Other**	1,9	Free
9202	**Other string musical instruments (for example, guitars, violins, harps) :**		
9202 10 00	**– Played with a bow**	2,5	Free
9202 90	**– Other :**		
9202 90 10	– – Harps	1,9	Free
9202 90 30	– – Guitars	2,5	Free
9202 90 90	– – Other	2,5	Free
9203 00	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds :**		
9203 00 10	– Keyboard pipe organs	2,1	Free
9203 00 90	– Other	2,1	Free
9204	**Accordions and similar instruments; mouth organs :**		
9204 10 00	**– Accordions and similar instruments**	2,1	Free
9204 20 00	**– Mouth organs**	3	Free
9205	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes) :**		
9205 10 00	**– Brass-wind instruments**	1,9	Free
9205 90	**– Other :**		
9205 90 10	– – Recorders	1,9	Free
9205 90 90	– – Other	1,9	Free
9206 00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas) :**		
9206 00 10	– Timpani and drums	2,5	Free
9206 00 90	– Other	2,5	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9207	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) :**		
9207 10	**– Keyboard instruments, other than accordions :**		
9207 10 10	– – Organs	2,4	Free
9207 10 90	– – Other	2,4	Free
9207 90	**– Other :**		
9207 90 10	– – Guitars	2,4	Free
9207 90 90	– – Other	2,4	Free
9208	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments :**		
9208 10 00	**– Musical boxes**	1,7	Free
9208 90 00	**– Other**	1,9	Free
9209	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds :**		
9209 10 00	**– Metronomes, tuning forks and pitch pipes**	2	Free
9209 20 00	**– Mechanisms for musical boxes**	1,2	Free
9209 30 00	**– Musical instrument strings**	1,9	Free
	– Other :		
9209 91 00	**– – Parts and accessories for pianos**	2	Free
9209 92 00	**– – Parts and accessories for the musical instruments of heading No 9202**	2	Free
9209 93 00	**– – Parts and accessories for the musical instruments of heading No 9203**	2	Free
9209 94 00	**– – Parts and accessories for the musical instruments of heading No 9207**	2	Free
9209 99	**– – Other :**		
9209 99 10	– – – Parts and accessories for the musical instruments of heading No 9204	2	Free
9209 99 90	– – – Other	2	Free

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9301 00 00	**Military weapons, other than revolvers, pistols and the arms of heading No 9307** .	Free	Free
9302 00	**Revolvers and pistols, other than those of heading No 9303 or 9304 :**		
9302 00 10	– 9 mm calibre and higher	2	Free
9302 00 90	– Other	2,6	Free
9303	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) :**		
9303 10 00	– **Muzzle-loading firearms**	2	Free
9303 20	– **Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles :**		
9303 20 10	– – Single-barrelled, smooth bore	2,5	Free
9303 20 30	– – Double-barrelled, smooth bore	2,5	Free
9303 20 90	– – Other	2,5	Free
9303 30	– **Other sporting, hunting or target-shooting rifles :**		
	– – Single-barrelled, rifled :		
9303 30 11	– – – Rimfire	2,5	Free
9303 30 19	– – – Other	2,5	Free
9303 30 90	– – Other	2,5	Free
9303 90 00	– **Other**	2,1	Free
9304 00 00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of headings No 9307**	2,4	Free
9305	**Parts and accessories of articles of headings Nos 9301 to 9304 :**		
9305 10 00	– **Of revolvers or pistols**	1,9	Free
	– **Of shotguns or rifles of heading No 9303 :**		
9305 21 00	– – **Shotgun barrels**	1,9	Free
9305 29	– – **Other :**		
9305 29 10	– – – Rifled barrels	1,9	Free
9305 29 30	– – – Roughly shaped gun stock blocks	1,5	Free
9305 29 50	– – – Butt stocks	1,9	Free
9305 29 90	– – – Other	1,6	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9305 90	**– Other :**		
9305 90 10	– – For military weapons falling within heading No 9301	Free	Free
9305 90 90	– – Other	1,6	Free
9306	**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads :**		
9306 10 00	**– Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof**	2,2	Free
	– Shotgun cartridges and parts thereof; air gun pellets :		
9306 21 00	– – **Cartridges**	2,2	Free
9306 29	– – **Other :**		
9306 29 10	– – – Bullets and lead shot for sporting, hunting or target-shooting cartridges	2,2	Free
9306 29 30	– – – Cases for sporting, hunting or target-shooting cartridges	2,2	Free
9306 29 50	– – – Air gun pellets	2,2	Free
9306 29 90	– – – Other	2,2	Free
9306 30	**– Other cartridges and parts thereof :**		
9306 30 10	– – For revolvers and pistols falling within heading No 9302 and for sub-machine-guns falling within heading No 9301	1,8	Free
	– – Other :		
9306 30 30	– – – For military weapons	1	Free
	– – – Other :		
9306 30 91	– – – – Sporting, hunting or target-shooting cartridges, centrefire	2,4	Free
9306 30 93	– – – – Sporting, hunting or target-shooting cartridges, rimfire	2,4	Free
9306 30 95	– – – – Cases	2,2	Free
9306 30 99	– – – – Other	2,2	Free
9306 90	**– Other :**		
9306 90 10	– – For military purposes	1	Free
9306 90 90	– – Other	2,2	Free
9307 00 00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**	1,2	Free

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9401	**Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof :**		
9401 10	**– Seats of a kind used for aircraft :**		
9401 10 10	– – Not leather covered, for use in civil aircraft (1)	Free	Free
9401 10 90	– – Other	1,7	Free
9401 20 00	**– Seats of a kind used for motor vehicles**	2,2	Free
9401 30	**– Swivel seats with variable height adjustment :**		
9401 30 10	– – Upholstered, with backrest and fitted with castors or glides	2,2	Free
9401 30 90	– – Other	2,2	Free
9401 40 00	**– Seats other than garden seats or camping equipment, convertible into beds**	2,2	Free
9401 50 00	**– Seats of cane, osier, bamboo or similar materials**	2,2	Free
	– Other seats, with wooden frames :		
9401 61 00	**– – Upholstered**	2,2	Free
9401 69 00	**– – Other**	2,2	Free
	– Other seats, with metal frames :		
9401 71 00	**– – Upholstered**	2,2	Free
9401 79 00	**– – Other**	2,2	Free
9401 80 00	**– Other seats**	2,2	Free
9401 90	**– Parts :**		
9401 90 10	– – Of seats of a kind used for aircraft	1,7	Free
9401 90 90	– – Other	2,2	Free
9402	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles :**		
9402 10 00	**– Dentists', barbers' or similar chairs and parts thereof**	1,9	Free
9402 90 00	**– Other**	1,9	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9403	**Other furniture and parts thereof :**		
9403 10	**– Metal furniture of a kind used in offices :**		
9403 10 10	– – Drawing tables (other than those of heading No. 9017)	2,2	Free
	– – Other :		
	– – – Not exceeding 80 cm in height :		
9403 10 51	– – – – Desks	2,2	Free
9403 10 59	– – – – Other	2,2	Free
	– – – Exceeding 80 cm in height :		
9403 10 91	– – – – Cupboards with doors, shutters or flaps	2,2	Free
9403 10 93	– – – – Filing, card-index and other cabinets	2,2	Free
9403 10 99	– – – – Other	2,2	Free
9403 20	**– Other metal furniture :**		
9403 20 10	– – For use in civil aircraft (1)	Free	Free
	– – Other :		
9403 20 91	– – – Beds	2,2	Free
9403 20 99	– – – Other	2,2	Free
9403 30	**– Wooden furniture of a kind used in offices :**		
	– – Not exceeding 80 cm in height :		
9403 30 11	– – – Desks	2,2	Free
9403 30 19	– – – Other	2,2	Free
	– – Exceeding 80 cm in height :		
9403 30 91	– – – Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	2,2	Free
9403 30 99	– – – Other	2,2	Free
9403 40 00	**– Wooden furniture of a kind used in the kitchen**	2,2	Free
9403 50 00	**– Wooden furniture of a kind used in the bedroom**	2,2	Free
9403 60	**– Other wooden furniture :**		
9403 60 10	– – Wooden furniture of a kind used in the dining room and the living room	2,2	Free
9403 60 30	– – Wooden furniture of a kind used in shops	2,2	Free
9403 60 90	– – Other wooden furniture	2,2	Free
9403 70	**– Furniture of plastics :**		
9403 70 10	– – For use in civil aircraft (1)	Free	Free
9403 70 90	– – Other	2,2	Free
9403 80 00	**– Furniture of other materials, including cane, osier, bamboo or similar materials**	2,2	Free
9403 90	**– Parts :**		
9403 90 10	– – Of metal	2,2	Free
9403 90 30	– – Of wood	2,2	Free
9403 90 90	– – Of other materials	2,2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9404	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered :**		
9404 10 00	**– Mattress supports**	2,8	Free
	– Mattresses :		
9404 21 00	**– – Of cellular rubber or plastics, whether or not covered**	2,6	Free
9404 29	**– – Of other materials :**		
9404 29 10	– – – Spring interior	2,8	Free
9404 29 90	– – – Other	2,8	Free
9404 30	**– Sleeping bags :**		
9404 30 10	– – Filled with feathers or down	2,8	Free
9404 30 90	– – Other	2,8	Free
9404 90	**– Other :**		
9404 90 10	– – Filled with feathers or down	2,8	Free
9404 90 90	– – Other	2,6	Free
9405	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included :**		
9405 10	**– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :**		
9405 10 10	– – Of base metal or of plastics, for use in civil aircraft (1)	Free	Free
	– – Other :		
	– – – Of plastics :		
9405 10 21	– – – – Of a kind used for filament lamps	2,6	Free
9405 10 29	– – – – Other	2,6	Free
9405 10 30	– – – Of ceramic materials	2	Free
9405 10 50	– – – Of glass	2,4	Free
	– – – Of other materials :		
9405 10 91	– – – – Of a kind used for filament lamps	Free	Free
9405 10 99	– – – – Other	Free	Free
9405 20	**– Electric table, desk, bedside or floor-standing lamps :**		
	– – Of plastics :		
9405 20 11	– – – Of a kind used for filament lamps	2,6	Free
9405 20 19	– – – Other	2,6	Free
9405 20 30	– – Of ceramic materials	2	Free
9405 20 50	– – Of glass	2,4	Free
	– – Of other materials :		
9405 20 91	– – – Of a kind used for filament lamps	Free	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9405 20 99	– – – Other	Free	Free
9405 30 00	– **Lighting sets of a kind used for Christmas trees**	2,4	Free
9405 40	– **Other electric lamps and lighting fittings :**		
9405 40 10	– – Searchlights and spotlights	2,6	Free
	– – Other :		
	– – – Of plastics :		
9405 40 31	– – – – Of a kind used for filament lamps	2,6	Free
9405 40 35	– – – – Of a kind used for tubular fluorescent lamps	2,6	Free
9405 40 39	– – – – Other	2,6	Free
	– – – Of other materials :		
9405 40 91	– – – – Of a kind used for filament lamps	Free	Free
9405 40 95	– – – – Of a kind used for tubular fluorescent lamps	Free	Free
9405 40 99	– – – – Other	Free	Free
9405 50 00	– **Non-electrical lamps and lighting fittings**	Free	Free
9405 60	– **Illuminated signs, illuminated name-plates and the like :**		
9405 60 10	– – Illuminated signs, illuminated name-plates and the like, of base metal or of plastics, for use in civil aircraft (1)	Free	Free
	– – Other :		
9405 60 91	– – – Of plastics	2,6	Free
9405 60 99	– – – Of other materials	2	Free
	– **Parts :**		
9405 91	– – **Of glass :**		
	– – – Articles for electrical lighting fittings (excluding searchlights and spotlights) :		
9405 91 11	– – – – Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	4	Free
9405 91 19	– – – – Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	3,6	Free
9405 91 90	– – – Other	2,4	Free
9405 92	– – **Of plastics :**		
9405 92 10	– – – Parts of the articles of subheading No 9405 10 or 9405 60, for use in civil aircraft (1)	Free	Free
9405 92 90	– – – Other	2,6	Free
9405 99	– – **Other :**		
9405 99 10	– – – Parts of the articles of subheading No 9405 10 or 9405 60, of base metal, for use in civil aircraft (1)	Free	Free
9405 99 90	– – – Other	Free	Free
9406 00	**Prefabricated buildings :**		
9406 00 10	– Of wood	2,4	Free
9406 00 30	– Of iron or steel	1,6	Free
9406 00 90	– Of other materials	1,2	Free

(1) Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions (C.N.).

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9501 00	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages :**		
9501 00 10	– Dolls' carriages	4,2	Free
9501 00 90	– Other	4,2	Free
9502	**Dolls representing only human beings :**		
9502 10	**– Dolls, whether or not dressed :**		
9502 10 10	– – Of plastics	3,2	Free
9502 10 90	– – Of other materials	3,2	Free
	– Parts and accessories :		
9502 91 00	– – **Garments and accessories therefor, footwear and headgear**	2,7	Free
9502 99 00	– – **Other**	2,7	Free
9503	**Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds :**		
9503 10	**– Electric trains, including tracks, signals and other accessories therefor :**		
9503 10 10	– – Reduced size ('scale') models	3,2	Free
9503 10 90	– – Other	3,2	Free
9503 20	**– Reduced-size ('scale') model assembly kits, whether or not working models, excluding those of subheading 9503 10 :**		
9503 20 10	– – Of plastics	3,2	Free
9503 20 90	– – Of other materials	3,2	Free
9503 30	**– Other construction sets and constructional toys :**		
9503 30 10	– – Of wood	3,4	Free
9503 30 30	– – Of plastics	3,2	Free
9503 30 90	– – Of other materials	3,2	Free
	– Toys representing animals or non-human creatures :		
9503 41 00	– – **Stuffed**	3,2	Free
9503 49	– – **Other :**		
9503 49 10	– – – Of wood	3,4	Free
9503 49 30	– – – Of plastics	3,2	Free
9503 49 90	– – – Of other materials	3,2	Free
9503 50 00	**– Toy musical instruments and apparatus**	3,2	Free
9503 60	**– Puzzles :**		
9503 60 10	– – Of wood	3,4	Free
9503 60 90	– – Other	3,2	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9503 70 00	**– Other toys, put up in sets or outfits**	3,2	Free
9503 80	**– Other toys and models, incorporating a motor :**		
9503 80 10	– – Of plastics	3,2	Free
9503 80 90	– – Of other materials	3,2	Free
9503 90	**– Other :**		
9503 90 10	– – Toy weapons	3,2	Free
	– – Other :		
9503 90 31	– – – Of plastics	3,2	Free
9503 90 35	– – – Of rubber	3,2	Free
9503 90 37	– – – Of textile materials	3,2	Free
	– – – Of metal :		
9503 90 51	– – – – Die-cast miniature models	3,2	Free
9503 90 55	– – – – Other	3,2	Free
9503 90 99	– – – Of other materials	3,2	Free
9504	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment :**		
9504 10 00	**– Video games of a kind used with a television receiver**	2,2	Free
9504 20	**– Articles and accessories for billiards :**		
9504 20 10	– – Billiard tables (with or without legs)	2,2	Free
9504 20 90	– – Other	1,5	Free
9504 30 00	**– Other games, coin- or disc-operated, other than bowling alley equipment**	2,2	Free
9504 40 00	**– Playing cards**	2	Free
9504 90	**– Other :**		
9504 90 10	– – Electric car racing sets, having the character of competitive games	2,2	Free
9504 90 90	– – Other	2,2	Free
9505	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes :**		
9505 10	**– Articles for Christmas festivities :**		
9505 10 10	– – Of glass	2,4	Free
9505 10 90	– – Of other materials	2,4	Free
9505 90 00	**– Other**	2,4	Free
9506	**Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools :**		
	– Snow-skis and other snow-ski equipment :		
9506 11	– – **Skis :**		
9506 11 10	– – – Cross-country skis	2,4	Free
9506 11 90	– – – Other skis	2,4	Free
9506 12 00	– – **Ski-fastenings (ski-bindings)**	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9506 19	**– – Other :**		
9506 19 10	– – – Ski-sticks	2,4	Free
9506 19 90	– – – Other	2,4	Free
	– Water-skis, surf-boards, sailboards and other water-sport equipment :		
9506 21 00	**– – Sailboards**	2,4	Free
9506 29	**– – Other :**		
9506 29 10	– – – Water-skis	2,4	Free
9506 29 90	– – – Other	2,4	Free
	– Golf clubs and other golf equipment :		
9506 31 00	**– – Clubs, complete**	2,4	Free
9506 32 00	**– – Balls**	2,4	Free
9506 39	**– – Other :**		
9506 39 10	– – – Parts of golf clubs	2,4	Free
9506 39 90	– – – Other	2,4	Free
9506 40	**– Articles and equipment for table-tennis :**		
9506 40 10	– – Bats, balls and nets	2	Free
9506 40 90	– – Other	2,2	Free
	– Tennis, badminton or similar rackets, whether or not strung :		
9506 51 00	**– – Lawn-tennis rackets, whether or not strung**	2,9	Free
9506 59	**– – Other :**		
9506 59 10	– – – Badminton rackets, whether or not strung	2,4	Free
9506 59 90	– – – Other	2,4	Free
	– Balls, other than golf balls and table-tennis balls :		
9506 61 00	**– – Lawn-tennis balls**	2,4	Free
9506 62	**– – Inflatable :**		
9506 62 10	– – – Of leather	2,4	Free
9506 62 90	– – – Other	2,4	Free
9506 69	**– – Other :**		
9506 69 10	– – – Cricket and polo balls	Free	Free
9506 69 90	– – – Other	2,4	Free
9506 70	**– Ice skates and roller skates, including skating boots with skates attached :**		
9506 70 10	– – Ice skates	2,4	Free
9506 70 30	– – Roller skates	2,4	Free
9506 70 90	– – Parts and accessories	2,4	Free
	– Other :		
9506 91 00	**– – Gymnasium or athletics articles and equipment**	2,4	Free
9506 99	**– – Other :**		
9506 99 10	– – – Cricket and polo equipment, other than balls	Free	Free
9506 99 90	– – – Other	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9507	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites :**		
9507 10 00	**– Fishing rods**	2,7	Free
9507 20	**– Fish-hooks, whether or not snelled :**		
9507 20 10	– – Fish-hooks, not snelled	1,5	Free
9507 20 90	– – Other	2,7	Free
9507 30 00	**– Fishing reels**	2,7	Free
9507 90 00	**– Other**	2,7	Free
9508 00 00	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**	1,6	Free

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9601	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) :**		
9601 10 00	**– Worked ivory and articles of ivory**	1,2	Free
9601 90	**– Other :**		
9601 90 10	– – Worked coral (natural or agglomerated), and articles of coral	1	Free
9601 90 90	– – Other	1,2	Free
9602 00 00	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No 3503) and articles of unhardened gelatin**	0,8	Free
9603	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) :**		
9603 10 00	**– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles**	2,3	Free
	– Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :		
9603 21 00	**– – Tooth brushes**	2,4	Free
9603 29	**– – Other :**		
9603 29 10	– – – Shaving brushes	3	Free
9603 29 30	– – – Hair brushes	3	Free
9603 29 90	– – – Other	3	Free
9603 30	**– Artists' brushes, writing brushes and similar brushes for the application of cosmetics :**		
9603 30 10	– – Artists' and writing brushes	3	Free
9603 30 90	– – Brushes for the application of cosmetics	3	Free
9603 40	**– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers :**		
9603 40 10	– – Paint, distemper, varnish or similar brushes	3	Free
9603 40 90	– – Paint pads and rollers	3	Free
9603 50 00	**– Other brushes constituting parts of machines, appliances or vehicles**	1,9	Free
9603 90	**– Other :**		
9603 90 10	– – Hand-operated mechanical floor sweepers, not motorised	1,7	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
	– – Other :		
9603 90 91	– – – Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	2,3	Free
9603 90 99	– – – Other	2,3	Free
9604 00 00	**Hand sieves and hand riddles**	2,1	Free
9605 00 00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning**	1,7	Free
9606	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks :**		
9606 10 00	**– Press-fasteners, snap-fasteners and press-studs and parts therefor**	2,8	Free
	– Buttons :		
9606 21 00	**– – Of plastics, not covered with textile material**	2,8	Free
9606 22 00	**– – Of base metal, not covered with textile material**	2,8	Free
9606 29 00	**– – Other**	2,8	Free
9606 30 00	**– Button moulds and other parts of buttons; button blanks**	2,4	Free
9607	**Slide fasteners and parts thereof :**		
	– Slide fasteners :		
9607 11 00	**– – Fitted with chain scoops of base metal**	4,6	Free
9607 19 00	**– – Other**	5,6	Free
9607 20	**– Parts :**		
	– – Of base metal, including narrow strips mounted with chain scoops of base metal :		
9607 20 11	– – – Narrow strips mounted with chain scoops	4,6	Free
9607 20 19	– – – Other	4,6	Free
	– – Other :		
9607 20 91	– – – Narrow strips mounted with chain scoops	5,6	Free
9607 20 99	– – – Other	5,6	Free
9608	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609 :**		
9608 10	**– Ball point pens :**		
9608 10 10	– – With liquid ink (rolling ball pens)	2,8	Free
	– – Other :		
9608 10 30	– – – With body or cap of precious metal or rolled precious metal	2,8	Free
	– – – Other :		
9608 10 91	– – – – With replaceable refill	2,8	Free
9608 10 99	– – – – Other	2,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9608 20 00	**– Felt tipped and other porous-tipped pens and markers**	2,8	Free
	– Fountain pens, stylograph pens and other pens :		
9608 31 00	– – **Indian ink drawing pens**	2,8	Free
9608 39	– – **Other :**		
9608 39 10	– – – With body or cap of precious metal or rolled precious metal	2,4	Free
9608 39 90	– – – Other	2,4	Free
9608 40 00	**– Propelling or sliding pencils**	2,4	Free
9608 50 00	**– Sets of articles from two or more of the foregoing subheadings**	2,4	Free
9608 60	**– Refills for ball point pens, comprising the ball point and ink-reservoir :**		
9608 60 10	– – With liquid ink (for rolling ball pens)	1,9	Free
9608 60 90	– – Other	1,9	Free
	– Other :		
9608 91 00	– – **Pen nibs and nib points**	0,7	Free
9608 99	– – **Other :**		
9608 99 10	– – – Pen-holders, pencil-holders and similar holders	2,4	Free
	– – – Other :		
9608 99 30	– – – – Refills for felt tipped and fibre tipped pens and pencils	1,9	Free
	– – – – Other :		
9608 99 91	– – – – – Of metal	1,9	Free
9608 99 99	– – – – – Other	1,9	Free
9609	**Pencils (other than pencils of heading No 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks :**		
9609 10	**– Pencils and crayons, with leads encased in a rigid sheath :**		
9609 10 10	– – With 'leads' of graphite	2,2	Free
9609 10 90	– – Other	2,2	Free
9609 20 00	**– Pencil leads, black or coloured**	1,9	Free
9609 90	**– Other :**		
9609 90 10	– – Pastels and drawing charcoals	1,9	Free
9609 90 90	– – Other	1,5	Free
9610 00 00	**Slates and boards, with writing or drawing surfaces, whether or not framed**	2,2	Free
9611 00 00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks**	1,8	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9612	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes :**		
9612 10	**– Ribbons :**		
9612 10 10	– – Of plastics	2,1	Free
9612 10 90	– – Other	2,1	Free
9612 20 00	**– Ink-pads**	2,1	Free
9613	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks :**		
9613 10 00	**– Pocket lighters, gas fuelled, non-refillable**	2,6	Free
9613 20	**– Pocket lighters, gas fuelled, refillable :**		
9613 20 10	– – With electrical ignition system	2,6	Free
9613 20 90	– – With other ignition system	2,6	Free
9613 30 00	**– Table lighters**	2,6	Free
9613 80 00	**– Other lighters**	2,6	Free
9613 90 00	**– Parts**	2	Free
9614	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof :**		
9614 10 00	**– Roughly shaped blocks of wood or root, for the manufacture of pipes**	1	Free
9614 20	**– Pipes and pipe bowls :**		
9614 20 10	– – Of wood or root	2,4	Free
9614 20 90	– – Of other materials	2,4	Free
9614 90 00	**– Other**	2,4	Free
9615	**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No 8516, and parts thereof :**		
	– Combs, hair-slides and the like :		
9615 11 00	**– – Of hard rubber or plastics**	2,3	Free
9615 19 00	**– – Other**	2,3	Free
9615 90 00	**– Other**	2	Free
9616	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations :**		
9616 10	**– Scent sprays and similar toilet sprays, and mounts and heads therefor :**		
9616 10 10	– – Toilet sprays	2,4	Free
9616 10 90	– – Mounts and heads	2,4	Free
9616 20 00	**– Powder-puffs and pads for the application of cosmetics or toilet preparations**	2,4	Free

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9617 00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners :**		
	– Vacuum flasks and other vacuum vessels, complete with cases, having a capacity :		
9617 00 11	– – Not exceeding 0,75 litre	5,2	Free
9617 00 19	– – Exceeding 0,75 litre	5,2	Free
9617 00 90	– Parts (other than glass inners)	5,2	Free
9618 00 00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing**	1,9	Free

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CN code	Description	Basic duties	
		Spain (%)	Portugal (%)
1	2	3	4
9701	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques :**		
9701 10 00	**– Paintings, drawings and pastels**	Free	Free
9701 90 00	**– Other**	Free	Free
9702 00 00	**Original engravings, prints and lithographs**	Free	Free
9703 00 00	**Original sculptures and statuary, in any material**	Free	Free
9704 00 00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined**	Free	Free
9705 00 00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest**	Free	Free
9706 00 00	**Antiques of an age exceeding one hundred years**	Free	Free

Appendix 1

Basic duty within the framework tariff quotas

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
ex 0201	**Meat of bovine animals, fresh or chilled :**		
	– 'High quality' meat	20	20
ex 0202	**Meat of bovine animals, frozen :**		
	– 'High quality' meat	20	20
0202	**Meat of bovine animals, frozen**	20	20
0202	**Meat of bovine animals, frozen :**		
0202 30	**– Boneless :**		
ex 0202 30 90	**– – Other :**		
	– Buffalo meat	20	20
0301	**Live fish :**		
	– Other live fish :		
ex 0301 92	**– – Eels (Anguilla spp.) :**		
	– Intended for processing	free	free
0302	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304 :**		
0302 40	**– Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes :**		
0302 40 90	– – From 16 June to 14 February	free	free
0302 50	**– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes :**		
ex 0302 50 10	– – Of the species Gadus morhua :		
	– Intended for processing	3,7	3,7
ex 0302 50 90	– – Other :		
	– Of the species Gadus ogac, intended for processing	3,7	3,7
	– Other fish, excluding livers and roes :		
ex 0302 62	**– – Haddock (Melanogrammus aeglefinus) :**		
	– Intended for processing	3,7	3,7
ex 0302 63	**– – Coalfish (Pollachius virens) :**		
	– Intended for processing	3,7	3,7
ex 0302 66	**– – Eels (Anguilla spp.) :**		
	– Intended for processing	free	free
0302 69	**– – Other :**		
	– – – Saltwater fish :		
ex 0302 69 35	– – – – Fish of the species Boreogadus saida :		
	– Intended for processing	3,7	3,7
ex 0302 69 65	– – – – Hake (Merluccius spp., Urophycis spp.) :		
	– Silver hake (Merluccius bilinearis)	8	8

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
0303	**Fish, frozen, excluding fish fillets and other fish meat of heading No 0304 :**		
0303 50	**– Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes :**		
0303 50 90	– – From 16 June to 14 February	free	free
0303 60	**– Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes :**		
ex 0303 60 10	– – Of the species Gadus morhua and Gadus ogac :		
	– Intended for processing	3,7	3,7
	– Other fish, excluding livers and roes :		
ex 0303 72	**– – Haddock (Melanogrammus aeglefinus) :**		
	– Intended for processing	3,7	3,7
ex 0303 73	**– – Coalfish (Pollachius virens) :**		
	– Intended for processing	3,7	3,7
ex 0303 76	**– – Eels (Anguilla spp.) :**		
	– Intended for processing	free	free
0303 78	**– – Hake (Merluccius spp., Urophycis spp.) :**		
ex 0303 78 10	– – – Hake of the genus Merluccius :		
	– Silver hake (Merluccius bilinearis)	8	8
0303 79	**– – Other :**		
	– – – Saltwater fish :		
ex 0303 79 41	– – – – Fish of the species Boreogadus saida :		
	– Intended for processing	3,7	3,7
0304	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen :**		
0304 10	**– Fresh or chilled :**		
	– – Other fish meat (whether or not minced) :		
ex 0304 10 99	– – – Other :		
	– Of silver hake (Merluccius bilinearis)	8	8
	– Of herrings	free	free
0304 20	**– Frozen fillets :**		
	– – Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and fish of the species Boreogadus saida :		
ex 0304 20 29	– – – Other :		
	– Intended for processing	free	free
	– Other	8	8
ex 0304 20 31	– – Of coalfish (Pollachius virens) :		
	– Intended for processing	free	free
ex 0304 20 33	– – Of haddock (Melanogrammus aeglefinus) :		
	– Intended for processing	free	free
	– – Of hake (Merluccius spp., Urophycis spp.) :		
ex 0304 20 57	– – – Of hake of the genus Merluccius :		
	– Excluding the species Merluccius merluccius, Merluccius bilinearis and Merluccius carpensis, intended for processing	5	5
ex 0304 20 99	– – Other :		
	– Alaska pollack (Theragra chalcogramma), intended for processing	5	5
0304 90	**– Other :**		
	– – Other :		
	– – – Of herrings (Clupea harengus, Clupea pallasii) :		
0304 90 25	– – – – From 16 June to 14 February	free	free

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
ex 0304 90 47	– – – Of hake (Merluccius spp., Urophycis spp.) :		
	– Of the species Merluccius bilinearis	8	8
	– Minced blocks, frozen, intended for processing, excluding minced blocks of the species Merluccius merluccius, Merluccius bilinearis and Merluccius carpensis	5	5
ex 0304 90 99	– – – Other :		
	– Minced blocks, frozen, of Alaska pollack (Theragra chalcogramma), intended for processing	5	5
0306	**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 :		
0306 13	**– – Shrimps and prawns :**		
ex 0306 13 10	– – – Shrimps of the family Pandalidae :		
	– Of the species Pandalus borealis, intended for processing	free	free
	– Not frozen :		
0306 23	**– – Shrimps and prawns :**		
ex 0306 23 10	– – – Shrimps of the family Pandalidae :		
	– Of the species Pandalus borealis, intended for processing	free	free
0307	**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 :**		
	– Cuttle-fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.); squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepiotheutis spp.) :		
0307 49	**– – Other :**		
	– – – Frozen :		
	– – – – Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepiotheutis spp.) :		
ex 0307 49 51	– – – – Ommastrephes sagittatus :		
	– Intended for processing	free	free
	– Other :		
0307 99	**– – Other :**		
	– – – Frozen :		
ex 0307 99 11	– – – – Illex spp. :		
	– Intended for processing	free	free
ex 0307 99 13	– – – – Striped venus and other species of the family Veneridae :		
	– Intended for processing	free	free
0712	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared :**		
0712 20 00	**– Onions**	10	10
ex 0803	**Bananas, including plantains, fresh or dried :**		
	– in the Federal Republic of Germany	free	free
0804	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried :**		
0804 20	**– Figs :**		
ex 0804 20 90	– – Dried :		
	– In immediate containers, of a net capacity not exceeding 15 kg	3	—

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
0806	**Grapes, fresh or dried :**		
0806 20	**– Dried :**		
0806 20 11 **0806 20 19**	– – In immediate containers, of a net capacity not exceeding 15 kg	free	—
0811	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter :**		
0811 90	**– Other :**		
	– – Other :		
ex 0811 90 90	– – – Other :		
	– Boysenberries, intended for any form of processing except for the manufacture of jam entirely from boysenberries	15	15
0901	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion :**		
	– Coffee, not roasted :		
0901 11	– – **Not decaffeinated**	free	free
1604	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs :**		
	– Fish, whole or in pieces, but not minced :		
1604 13	– – **Sardines, sardinella and brisling or sprats :**		
1604 13 10	– – – Sardines	—	free
1604 14	– – **Tunas, skipjack and Atlantic bonito (Sarda spp.) :**		
1604 14 10	– – – Tunas and skipjack	—	free
1604 15	– – **Mackerel :**		
1604 15 10	– – – Of the species Scomber scombrus and Scomber japonicus :	—	free
1604 19	– – **Other :**		
1604 19 30	– – – Fish of the genus Euthynnus, other than skipjack (Euthynnus (Katsuwonus) pelamis)	—	free
1604 19 50	– – – Fish of the species Orcynopsis unicolor :	—	free
1604 20	**– Other prepared or preserved fish :**		
ex 1604 20 50	– – Of sardines, bonito, mackerel of the species Scomber scombrus and Scomber japonicus, fish of the species Orcynopsis unicolor :		
	– Of sardines and mackerels of the species Scomber scombrus and Scomber japonicus	—	free
1604 20 70	– – Of tunas, skipjack or other fish of the genus Euthynnus	—	free
1801	**Cocoa beans, whole or broken, raw or roasted**	free	free
2008	**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 :**		
2008 60	**– Cherries :**		
	– – Containing added spirit :		
	– – – Other :		
ex 2008 60 39	– – – – Other :		
	– Sweet, clear-fleshed cherries, marinated in alcohol, of a diameter not exceeding 18,9 mm, stoned, intended for the manufacture of chocolate products	10	10

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
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 :		
ex 2204 21 21 **ex 2204 21 23** **ex 2204 21 25** **ex 2204 21 29**	– – – – Of an actual alcoholic strength by volume not exceeding 13 % : – Jumilla, Priorato, Rioja and Valdepeñas	10,1 Ecu/hl	—
ex 2204 21 31 **ex 2204 21 33** **ex 2204 21 35** **ex 2204 21 39**	– – – – Of an actual alcoholic strength by volume exceeding 13 % but not exceeding 15 % vol : – Jumilla, Priorato, Rioja and Valdepeñas	11,8 Ecu/hl	—
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol :		
ex 2204 21 41	– – – – – Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel :		
	– Sherry	6,5 Ecu/hl	—
ex 2204 21 49	– – – – – Other :		
	– Jumilla, Priorato, Rioja and Valdepeñas	14,4 Ecu/hl	—
	– Malaga	10,3 Ecu/hl	—
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol :		
ex 2204 21 51	– – – – – Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel :		
	– Sherry	7 Ecu/hl	—
ex 2204 21 59	– – – – – Other :		
	– Malaga	11,5 Ecu/hl	—
2204 29	– – Other :		
	– – – Other :		
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol :		
ex 2204 29 41	– – – – – Port, Madeira, sherry, and Setubal muscatel :		
	– Sherry	6,6 Ecu/hl	—
	– – – – Of an actual strength by volume exceeding 18 % vol but not exceeding 22 % vol :		
ex 2204 29 51	– – – – – Port, Madeira, sherry, and Setubal muscatel :		
	– Sherry	7,2 Ecu/hl	—
2710	**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 21 to 2710 00 39	– – For other purposes	2,4	—

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
	– Medium oils :		
2710 00 51 to 2710 00 59	– – For other purposes	2,4	—
	– Heavy oils :		
	– – Gas oils :		
2710 00 69	– – – For other purposes	1,4	—
	– – Fuel oils :		
2710 00 79	– – – For other purposes	1,4	—
	– – Lubricating oils; other oils :		
2710 00 95	– – – To be mixed in accordance with the terms of additional note 6 (combined nomenclature) to this chapter	1,6	—
2710 00 99	– – – For other purposes	2,4	—
2711	**Petroleum gases and other gaseous hydrocarbons :**		
	– Liquefied :		
2711 12	**– – Propane :**		
	– – – Other :		
2711 12 99	– – – – For other purposes	0,6	—
2711 13	**– – Butanes :**		
2711 13 90	– – – For other purposes	0,6	—
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 10	**– Petroleum jelly :**		
2712 10 90	– – Other	1,9	—
2712 20	**– Paraffin wax containing by weight less than 0,75 % of oil**	1,7	—
2712 90	**– Other :**		
	– – Other :		
	– – – Crude :		
2712 90 39	– – – – For other purposes	0,7	—
2712 90 90	– – – Other	1,7	—
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 90	– – Other	0,7	—
3806	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums :**		
3806 10	**– Rosin :**		
ex 3806 10 90	– – Other :		
	– Of wood	free	free
3905	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms :**		
ex 3905 90	**– Other :**		
	– Polyvinylpyrrolidone, presented in powder form, the particles of which are less than 38 µm and which has a solubility in water at 25 °C of less than, or equal to, 1,5 % by weight, and which is intended for the pharmaceutical industry	free	free

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
4412	**Plywood, veneered panels and similar laminated wood :**		
	– Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :		
ex 4412 19	**– – Other :**		
	– Coniferous, without the addition of other substances :		
	– Of a thickness greater than 8,5 mm, the faces of which are not further prepared than the peeling process, or		
	– sanded, and of a thickness greater than 18,5 mm	free	free
ex 4412 91 **ex 4412 99**	**– Other :**		
	– Coniferous, without the addition of other substances :		
	– Of a thickness greater than 8,5 mm, the faces of which are not further prepared than the peeling process, or		
	– sanded, and of a thickness greater than 18,5 mm	free	free
4801	**Newsprint, in rolls or sheets :**		
4801 00 10	– Mentioned in the additional note 1 (combined nomenclature) to this chapter	free	free
5002	**Raw silk (not thrown)**	free	free
ex 5004	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale :**		
	– Wholly of silk	1	free
ex 5005	**Yarn spun form silk waste, not put up for retail sale :**		
	– Wholly of waste silk	free	free
5208	**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²**	4	free
5209	**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²**	4	free
5210	**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²**	4	free
5211	**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²**	4	free
5212	**Other woven fabrics of cotton**	4	free
5801	**Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5802 or 5806 :**		
	– Of cotton :		
5801 21	**– – Uncut weft pile fabrics**	4	free
7202	**Ferro-alloys :**		
7202 21 to 7202 29	**– Ferro-silicon**	free	free

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
7202 30	– **Ferro-silico-manganese**	free	free
	– **Ferro-chromium :**		
7202 41	– – **Containing by weight more than 4 % of carbon :**		
7202 41 90	– – – Containing by weight more than 6 % of carbon	free	free
7202 49	– – **Other :**		
ex 7202 49 10	– – – Containing by weight not more than 0,05 % of carbon :		
	– Containing by weight not more than 0,1 % of carbon and more than 30 % but not more than 90 % of chromium	free	free
ex 7202 49 50	– – – Containing by weight more than 0,05 % but not more than 0,5 % of carbon :		
	– Containing by weight not more than 0,1 % of carbon and more than 30 % but not more than 90 % of chromium	free	free
7202 99	– – **Other :**		
	– – – Ferro-phosphorus :		
ex 7202 99 19	– – – – Containing 15 % or more by weight of phosphorus, intended for the manufacture of refined phosphoric iron or steel	free	free
8104	**Magnesium and articles thereof, including waste and scrap :**		
	– **Unwrought magnesium :**		
ex 8104 11	– – **Containing at least 99,8 % by weight of magnesium :**		
	– Having a purity of not less than 99,95 % in the form of billets containing by weight not more than 0,015 % of iron, not more than 0,002 % of nickel, not more than 0,005 % of lead and not more than 0,006 % of manganese for use in the manufacture of raspings for the nuclear fuel industry	free	free

Appendix 2

Basic duty within the framework of suspensions

TABLE I

Suspensions for certain agricultural products applicable on 1 January 1985

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
0306 13 90	Shrimps of the species 'Royal Red' (*Haliporoides sibogae* or *Hymenopenaeus sibogae*) peeled and deep-frozen, intended for the processing industry for the manufacture of products falling within heading No 1605 (1)	9	9
0904 20 10	Sweet red or green peppers, in pieces, with a moisture content not exceeding 9,5 %	10	9,4
1605 20 00	Shrimps and prawns of the species *Pandalus borealis* boiled in water and shelled, whether or not frozen or dried, intended for the industrial processing of products falling within heading No 1605 (1)	8,7	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions. However, this basic duty shall not be applied where the treatment is carried out by retail sale or catering undertakings.

TABLE II

Suspensions for certain agricultural products applicable on 1 January 1988

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
0302 65 10 0303 75 10	Piked dogfish (*Squalus acanthias*), fresh, chilled or frozen, whole, headless or in pieces	6	6
0302 69 95 0303 79 99	Sturgeons, fresh, chilled or frozen, whole, headless or in pieces, intended for processing (1) (2)	0	0
0302 69 95	Lump fish (*Cyclopterus lumpus*) with roe, fresh or chilled, intended for processing (1)	0	0
0302 69 95 0302 79 99	Red snapper (*Lutjanus purpureus*)	0	0
0302 70 00 0303 80 00	Hard fish roes, fresh, chilled or frozen	0	0
0303 10 00 0303 22 00	Salmon, frozen and headless, for the processing industry for manufacture into pastes or spreads (1)	0	0
0303 80 00	Soft roes, frozen, intended for the manufacture of deoxyribonucleic acid (DNA) (1)	0	0
0305 20 00	Hard fish roes, salted or in brine	0	0
0306 19 90 0306 29 90	Krill for processing (1)	0	0
0711 90 50	Mushrooms, excluding cultivated mushrooms within the meaning of subheading 0709 51 10, in salted or sulphur water, or to which other substances ensuring their temporary preservation have been added, but not specially prepared for immediate consumption	0	0
0712 30 00	Mushrooms, excluding cultivated mushrooms within the meaning of subheading 0709 51 10, dried, dehydrated or evaporated, whole or in identifiable slices or pieces, intended for treatment other than simple repacking for retail sale (1) (3)	0	0

(1) Checks on their use for this special purpose shall be carried out pursuant to the relevant Community provisions.

(2) The suspension shall apply to fish intended to undergo any operation unless they are intended to undergo exclusively one or more of the following operations :
— cleaning, gutting, tailing, heading,
— cutting (excluding, filleting or cutting of frozen blocks),
— sampling, sorting,
— labelling,
— packing,
— chilling,
— freezing,
— deep freezing,
— thawing, separation.
The suspension is not allowed for products intended, in addition, to undergo treatment (or operations) qualifying for suspension where such treatment (for operations) is (are) carried out at retail or catering level. The suspension of customs duties shall apply only to fish intended for human consumption.

(3) However, the suspension is not allowed where the treatment is carried out by retail sale or catering undertakinsg.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
0713 33 90	Beans, white, dried, of the species *Phaseolus vulgaris*, of which not more than 2 % by weight are retained by a screen with apertures of 8 mm in diameter	0	0
0804 10 00	Dates, fresh or dried, intended for the processing industry, other than for the production of alcohol (1)	0	0
0804 10 00	Dates, fresh or dried, for packing for retail sale into immediate packings of a net capacity not exceeding 11 kg (1)	0	0
0810 40 50	Large American cranberries, fresh (*Vaccinium macrocarpum*)	0	0
0810 90 90	Rose hips, fresh	0	0
0811 90 50 0811 90 70 0811 90 90	Fruit of the genus *Vaccinium*, whether or not cooked, in frozen state, not containing added sugar	0	0
0811 90 90	Rose hips, whether or not cooked, in frozen state not containing added sugar	0	0
0811 90 90	Dates, frozen, in immediate packings of a net capacity of 5 kg or more, not intended for the production of alcohol (1)	0	0
1507 90 10	Purified soya-bean oil in glass bottles. Each bottle holds 10 litres of purified soya-bean oil containing by weight : — a minimum of 8,5 % and a maximum of 12 % of palmitic acid esters, — a minimum of 2,5 % and a maximum of 4,7 % of stearic acid esters, — a minimum of 22,4 % and a maximum of 29 % of oleic acid esters, — a minimum of 46,6 % and a maximum of 53,7 % of linoleic acid esters, — a minimum of 7,4 % and a maximum of 11 % of linolenic acid esters, and containing : — not more than 5 millimoles of free fatty acid per kilogram of oil, — phosphalipids corresponding to a nitrogen content not exceeding 0,04 mg per gram of oil. The soya-bean oil covered by this description is destined for the preparation of emulsions for injections (1)	8 with a maximum duty of 125 ECU per 100 kilograms net weight, plus a compensatory amount in certain conditions	8 with a maximum duty of 125 ECU per 100 kilograms net weight, plus a compensatory amount in certain conditions
1604 11 00 1604 20 10	Salmon for the processing industry for manufacture into pastes or spreads (1)	0	0
1604 30 90	Hard fish roes, washed, cleaned of adherent organs and simply salted or in brine	0	0

(1) Checks on their use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
1605 10 00	Crabs of the species 'King' (*Paralithodes camchaticus*), 'Hanasaki' (*Paralithodes brevipes*), 'Kegani' (*Erimacrus isenbecki*), 'Queen' and 'Snow' (*Chionoecetes* spp.), 'Red' (*Geryon quinquedens*), 'Rough stone' (*Neolithides asperrimus*), *Lithodes antarctica*, 'Mud' (*Scylla serrata*), 'Blue' (*Portunus* spp.), simply boiled in water and shelled, whether or not frozen, in immediate packings of a net capacity of 2 kg or more	0	0
1605 30 00	Lobster flesh, cooked, to be used by the processing industry for the manufacture of butters based on lobster, pastes, pâtés, soups or sauces (1) (2)	5	0
2309 90 10	Fish or marine mammal solubles	0	0

(1) Checks on their use for this special purpose shall be carried out pursuant to the relevant Community provisions.
(2) However, the suspension is not allowed where the treatment is carried out by retail sale or catering undertakings.

TABLE III

Suspensions for certain industrial products applicable on 1 January 1985

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
8540 11 8540 30	Cathode-ray tubes (colour) equipped with a perforated mask (so-called 'dot mask') with electron guns placed in a triangle ('delta' technique) or placed side by side ('in-line' technique) with convergence errors of not more than 0,8 mm in the corners, having a diagonal angle of deflection not exceeding 90° and with maximum colour dot spacing of less than 0,4 mm	0	0

TABLE IV

Suspensions for certain industrial products applicable on 1 January 1988

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2707 99 11	Crude light oils containing by weight : — not less than 10 % of vinyltoluenes, — not less than 10 % of indene, — not less than 1 % and not more than 5 % of naphthalene	0	0
2710 00 59	Mixture of hydrocarbons, consisting of 85 % or more of linear paraffins by weight, with chain lengths of eight to 16 carbon atoms, and of not more than 13 % of alkylbenzenes by weight, with linear chains of 10 to 12 carbon atoms	0	0
2712 90 90	1-Alkenes containing C-18 to C-30 carbon chains	0	0
2804 29 00	Helium	0	0
2805 30 10	Alloys of cerium and other rare earth metals containing not less than 47 % by weight of cerium	0	0
2811 29 90	Tellurium dioxide	0	0
2818 30 00	Aluminium hydroxide oxide in the form of pseudo-bookmite	1,6	0
2819 90 00	Chromium dioxide	0	0
2820 90 00	Manganese oxide containing not less than 77 % by weight of manganese	0	0

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2834 10 00	Potassium nitrite for the manufacture of cooling and cutting fluids used in the working of metal or metal carbides (1)	0	0
2835 26 00	Pentacalcium hydroxide tris(orthophosphate) for use in non-ferrous metallurgy (1)	0	0
2836 91 00	Lithium carbonates not corresponding to the following specifications in the form of white powder, containing 98,5 % or more of Li_2CO_3 and : — less than 2 ppm of arsenic, — less than 200 ppm of calcium, — less than 200 ppm of chlorides, — less than 20 ppm of iron, — less than 150 ppm of magnesium, — less than 20 ppm of heavy metals, — less than 300 ppm of potassium, — less than 300 ppm of sodium, — less than 200 ppm of sulphates	0	0
2840 11 00 2840 20 10	Sodium borate, anhydrous	0	0
2840 19 00	Disodium tetraborate pentahydrate	0	0
2841 80 00	Calcium wolframate, for the manufacture of ferro-alloys or decaammonium 41-oxo-dodecawolframate (ammonium paratungstate) (1)	0	0
2841 90 90	Barium titanate containing by weight not more than 0,05 % of iron	0	0
2842 90 90	Hydrotalcite (INN)	0	0
2843 90 90 3004 90 99	Carboplatin (INN)	0	0
2845 10 00 2845 90 10	Deuterium, deuterium oxide (heavy water) and other compounds of deuterium; hydrogen and compounds thereof enriched in deuterium, mixtures and solutions containing these products *(Euratom)*	0	0
2846 90 00	Lanthanum bromide oxide	0	0
2902 19 10	*beta*-Pinene	0	0
2902 90 90	Vinyltoluenes	0	0
2902 90 90	Tricyclo [8.2.2.$2^{4,7}$] hexadeca-1(12),4,6,10,13,15-hexaene	0	0
2902 90 90	*p*-Cymene	0	0
2903 30 10	Carbon tetrafluoride (tretrafluoromethane)	0	0
2903 30 39	Dibromomethane	0	0
2903 40 00	Bromochloromethane	0	0
2903 59 00	1,6,7,8,9,14,15,16,17,17,18,18-Dodecachloropentacyclo [12.2.1.1^{6,9}.0^{2,13}.0^{5,10}]octadeca-7,15-diene, for use in the manufacture of polyamide, polyethylene and synthetic rubber (1)	0	0
2903 69 00	Di- or tetrachlorotricyclo [8.2.2.$2^{4,7}$] hexadeca-1(12),4,6,10,13,15-hexaene, mixed isomers	0	0
2904 10 00	Methanesulphonic acid	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2904 20 90	Nitromethane	0	0
2904 20 90	1-Nitropropane	0	0
2904 20 90	2-Nitropropane	0	0
2904 20 90	Nitroethane	0	0
2904 90 10	Ethanesulphonyl cloride	1,2	0
2904 90 10	Methanesulphonyl chloride	0	0
2904 90 10	2,2,2-Trifluoroethyl trichloromethanesulphonate	0	0
2905 39 90	Butane-1,3-diol	0	0
2905 39 90	2,4,7,9-Tetramethyldec-5-yne-4,7-diol	0	0
2905 39 90	Hexane-1,6-diol	0	0
2905 50 90	2,2-bis(bromomethyl)propanediol	0	0
2906 11 00	Menthol	0	0
2906 19 00	Labd- 4-ene-8,13-diol	0	0
2907 29 90	4,4′-(2,3-Dimethyltetramethylene)dipyrocatechol, not less then 98 % pure	0	0
2907 29 90	6,6′,6″ Tri-*tert*-butyl-4,4′,4″-(1-methylpropan-1-yl-3-ylidene)tri-*m*-cresol, whether or not containing toluene of crystallization	0	0
2907 29 90	2,5-Di(*tert*-pentyl) hydroquinone	0	0
2908 10 90	4,4′-(Perfluoroisopropylidene)diphenol	0	0
2908 90 90	2,4-Dinitro-6-octylphenol	0	0
2909 30 30	2-Bromo-6-methoxynaphtalene	0	0
2909 30 30	1,2-Bis(2,4,6-tribromophenoxy) ethane for use in the manufacture of acrylonitrile-butadiene-styrene (ABS) (1)	0	0
2909 30 90	Bis (phenoxyphenoxy) benzene, mixed isomers	0	0
2909 49 10	3,3′-Oxydi(propylene glycol)	0	0
2909 49 10	2-(2-Chloroethoxy)ethanol	0	0
2909 49 10	2,2,2′,2′-Tetrakis (hydroxymethyl)-3,3′-oxydipropan-1-ol	0	0
2909 49 90	2,2′-[Isopropylidenebis(2,6-dibromo-4,1-phenyleneoxy)]diethanol	0	0
2910 90 00	1,2-Epoxybutane	0	0
2910 90 00	1,2-Epoxy-4-(epoxyethyl)cyclohexane	0	0
2910 90 00	2,3-Epoxypropan-1-ol (glycidol)	0	0
2932 90 70	(25*R*)-Spirost-5-en-3-*beta*-ol (diosgenin) and its esters	0	0
2914 19 00	5-Methylhexan-2-one	0	0
2914 19 00	3,3-Dimethylbutanone	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2914 21 00	Refined natural bornan-2-one (camphor)	0	0
2914 49 00	11-*alpha*, 17,21-Trihydroxy-16-*beta*-methylpregna-1,4-diene-3,20-dione	0	0
2914 50 00	4-Methoxy-4-methylpentan-2-one	0	0
2914 50 00	6′-Methoxy-2′-propiononaphtone	0	0
2914 69 00	1,4-Naphtoquinone	0	0
2914 69 00	Ubidecarenone (INN) (Coenzyme Q-10)	0	0
2914 70 90	1-Chloro-3,3-dimethylbutanone	0	0
2915 39 90	20-Oxopregna-5,16-dien-3-*beta*-yl acetate	0	0
2915 60 10	1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	0	0
2915 90 00	Trimethyl orthoacetate	0	0
2916 14 00	2,3-Epoxypropyl methacrylate	0	0
2916 19 90	Methacryloyl chloride	0	0
2916 19 90	Butyl perchlorocrotonate	0	0
2916 39 00	Methyl 3-chlorobenzoate	0	0
2917 13 00	Azelaic acid and sebacic acid	0	0
2917 19 90	Sodium 1,2-bis(cyclohexyloxycarbonyl)ethanesulphonate	0	0
2917 39 10	Tetrabromophtalic anhydride	0	0
2917 39 90	Tetrabromophtalic anhydride	0	0
2917 39 90	Benzene-1,2,4-tricarboxylic acid	0	0
2917 39 90	Benzene-1,2,4-tricarboxylic acid 1,2-anhydride	0	0
2917 39 90	Benzene-1,2,4-tricarbonyl trichloride	0	0
2917 39 90	4-Methylphtalic anhydride	0	0
2918 19 10	Malic acid and its salts, with an *l*-isomer of not less than 94 %	0	0
2918 19 90	2-2-Bis(hydroxymethyl)propionic acid	0	0
2918 29 90	Octadecyl-3-(3,5-di-*tert*-butyl-4-hydroxyphenyl)propionate	0	0
2918 29 90	Pentacrythritol tetrakis[3-(3,5-di-*tert*-butyl-4-hydroxyphenyl)propionate]	0	0
2918 90 00	Methyl 5-(2,4-dichlorophenoxy)-2-nitrobenzoate	1,4	0
2918 90 00	Dinoprostone (INN)	0	0
2918 90 00	Alprostadil (INN)	0	0
2918 90 00	2-6-Dimethoxybenzoic acid	0	0
2919 00 99	2-2-Bis(chloromethyl)trimethylene tretrakis(2-chloroethyl) bis(phosphate)	2	0
2920 90 10	Diethyl sulfate	0	0
2920 90 90	*0,0′*-Bis(2,4-di-*tert*-butylphenyl)pentacrythritol bis(phosphite)	0	0
2920 90 90	*0,0′*-Dioctadecyl pentacrythritol bis (phosphite)	0	0

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2921 19 90	1,1,3,3-Tetramethylbutylamine	0	0
2921 29 00	*N,N,N',N'*-Tetrabutylhexamethylenediamine	0	0
2921 30 90	Cyclohex-1,3-ylenediamine (1,3-diaminocyclohexane)	0	0
2921 49 10	*alpha', alpha' alpha'*-Trifluoro-2,3-xylidine	0	0
2921 49 90	Selegiline hydrochloride (INNM)	0	0
2921 59 00	*m*-Phenylenebis(methylamine)	0	0
2922 19 00	Diphenhydramine hydrochloride (INNM)	0	0
2922 19 00	Dinoprost (INN), Trometamol (INN) salt	0	0
2922 19 00	(+)-4-Dimethylamino-3-methyl-1,2-diphenylbutan-2-ol	0	0
2922 19 00	1-Deoxy-1-(octylamino)-*D*-glucitol	0	0
2922 29 00	Dobutamine (INN) and its salts	0	0
2922 30 00 3004 90 99	Ketamine hydrochloride (INNM)	0	0
2922 49 90	Tranexamic acid (INN)	0	0
2922 49 90	*beta*-Alanine	0	0
2922 50 00	Metipranolol (INN)	0	0
2932 90 70	Diethyl-1,3-benzodioxol-5-ylaminomethylenemalonate	0	0
2922 50 00	*L*-dopa (INN)	0	0
2922 50 00	Nadolol (INN)	0	0
2922 50 00	Indenolol hydrochloride (INNM)	0	0
2932 90 70	Glucosamine hydrochloride (INNM)	0	0
2923 90 00	Carpronium chloride (INNM)	0	0
2924 10 00	(3-Methacrylamidopropyl)trimethylammonium chloride	0	0
2924 10 00	2-Acrylamido-2-methylpropanesulphonic acid and its sodium or ammonium salts	0	0
2933 51 10	Phenobarbital (INN) and its salts	4,4	0
2932 90 70	Bendiocarb (ISO)	0	0
2924 29 90	Flutamide (INN)	0	0
2925 19 10	3,3',4,4',5,5',6,6'-Octabromo-*N,N'*-ethylenediphthalimide	0	0
2926 90 90	(−)-*N*-(*alpha*-Cyano-4-hydroxy-3-methoxy-*alpha*-methylphenethyl)acetamide	0	0
2926 90 90	2-(3-Phenoxyphenyl)propiononitrile	0	0
2928 00 00	20-Hydroxyiminopregna-5,16-dien-3-yl acetate	0	0
2928 00 00	Carbidopa (INN)	0	0
2928 00 00	Robenidine hydrochloride (INNM)	0	0
2928 00 00	*N*-*N*-Diethylhydroxylamine	0	0

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2928 00 00	3-3'-Bis(3,5-di-*tert*-butyl-4-hydroxyphenyl)-*N,N'*-bipropionamide	0	0
2928 00 00	2,4,6-Trichlorophenylhydrazine	0	0
2929 90 00	*0,0*-Bis(4-*tert*-butylphenyl)-*N*-cyclohexylphosphoramidothioate	0	0
2929 10 00	Methylenedicyclohexyl di-isocyanate, mixed isomers	0	0
2929 10 00	*p*-Phenylene diisocyanate	0	0
2929 10 00	*trans*-(Cyclohex-1,4-ylene diisocyanate), for the production of thermoplastic polyurethane elastomers (1)	0	0
2929 10 00	3-3'-Dimethylbiphenyl-4-4'-diyldiisocyanate	0	0
2930 90 90	3,3-Dimethyl-1-methylthiobutanone oxime	0	0
2930 90 90	Thiofenol	0	0
2930 90 90	2,2'-Thiodiethyl bis[3-(3,5-di-*tert*-butyl-4-hydroxyphenyl)propionate]	0	0
2930 90 90	Probucol (INN)	0	0
2930 90 90	Ethoprophos (ISO)	0	0
2930 90 10	Cilastatin sodium (INNM)	0	0
2931 00 00	Crystalline dimethyltin dichloride in the form of powder, for the production of goods falling within Chapter 70 (1)	0	0
2931 00 00	2-Chloroethylphosphonic acid	1,5	0
2931 00 00	Chlorodiphenylphosphine	0	0
2931 00 00	2-Diphenylphosphinobenzoic acid	0	0
2934 90 90	Zotepine (INN)	1,6	0
2934 90 70	Ofloxacin (INN)	0	0
2933 79 00	Carteolol hydrochloride (INNM)	0	0
2933 90 90	Octrizole (INN)	0	0
2933 90 90	Drometrizole (INN)	0	0
2933 69 90	2,6-Di-*tert*-butyl-4-[4,6-bis(octylthio)-1,3,5-triazin-2-yl-amino)]phenol	0	0
2934 90 70	Timolol (INN)	0	0
2934 90 60	Clotiazepam (INN)	0	0
2933 59 90	1,4-Diazabicyclo[2.2.2]octane (triethylenediamine)	0	0
2933 90 90	2,4-Di-*tert*-butyl-6-(5-chlorobenzotriazol-2-yl)phenol	0	0
2933 39 90 2933 90 50	Carpipramine dihydrochloride (INNM)	0	0
2934 90 90	1-Ethyl-1,4-dihydro-4-oxo[1,3]dioxolo[4,5-g]cinnoline-3-carbonitrile	0	0
2933 39 90	Diphemanil metilsulphate (INN)	0	0

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CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2933 39 90 2933 90 90	Azatadine dimaleate (INNM)	0	0
2933 59 90	Amprolium-hydrochloride (INNM)	0	0
2933 39 90	2-(4-Pyridyl)ethanesulphonic acid	0	0
2933 90 00	Prifinium bromide (INN)	0	0
2932 29 90	Glucurolactone (INN)	0	0
2934 90 90	2-Chlorodibenz[*bf*][1,4]oxazepin-11(10*H*)-one	0	0
2933 39 90	2,3,5,6-Tetrachloropyridine	0	0
2934 90 50	Diltiazem hydrochloride (INNM)	0	0
2934 90 00	(6*R*,7*R*)-3-Acetoxymethyl-7-[(*R*)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid and its salts and esters	0	0
2933 59 90	5-Bromopyrimidine	0	0
2933 59 90	Minoxidil (INN)	0	0
2933 90 60	Triazolam (INN)	0	0
2934 90 90	Diazoxide (INN)	0	0
2933 90 90	Captopril (INN)	0	0
2933 39 90	Flunixin meglumine (INNM)	0	0
2933 90 90	Tryptophan	0	0
2933 90 60	Alprazolam (INN)	1,8	0
2932 19 00	Lasalocid sodium (INNM)	0	0
2932 29 90	1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1*H*,3*H*-benzo[*de*]isochromen-1-yl]-6-octadecyloxy-2-naphtonic acid	0	0
2933 39 90	Isonicotinonitrile	0	0
2933 39 90	3,6-Dichloropyridine-2-carboxylic acid	0	0
2933 39 90	2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	0	0
2934 90 90	Bis(2-hydroxyethyl)(9,10-dihydro-10-oxo-9-oxo-10-λ^5-phospha-10-phenantryl-methyl)succinate	0	0
2932 29 90	13,14,15,16-Tetranorlabdano-12,8-*alpha*-lactone	0	0
2932 11 00	Tetrahydrofuran, containing not more than 40 mg per litre in total of tetrahydro-2-methylfuran and tetrahydro-3-methylfuraan for the manufacture of *alpha*-4-hydroxybutyl-*omega*-hydroxypoly(oxytetramethylene) (1)	0	0
2933 90 60	Estazolam (INN)	0	0
2934 90 60	Timepidium bromide (INN)	0	0
2934 90 90	Adenosine phosphate (INN)	0	0
2934 90 90	3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine	0	0
2933 39 90	4,4'-*Bis*(hydroxyiminomethyl)-1,1'-(oxydimethylene)-dipyridinium dichloride	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2933 39 90	(*RS*)-1-[2-(4-Chlorobenzhydryloxy)ethyl] piperidine and its salts	0	0
2934 10 00	4-(2-Aminoethylthiomethyl)-1,3-thiazol-2-ylmethyl-dimethylamine	0	0
2933 59 90	1-Ethyl-6-fluoro-1,4-dihydro-4-oxo-7-piperazin-1-yl-1,8-naphthyridine-3-carboxylic acid and its salts and esters	0	0
2933 69 90	1,3,5-Tris(4-*tert*-butyl-3-hydroxy-2,6-dimethylbenzyl)-1,3,5-triazine-2,4,6(1*H*,3*H*,5*H*)-trione	0	0
2933 39 90 3004 90 99	Butorphanol (INN) and its salts	0	0
2933 59 90 3004 90 99	Buspirone hydrochloride (INNM)	0	0
2933 39 90 3004 90 99	Encainide hydrochloride (INNM)	0	0
2934 90 90 3004 90 99	Tegafur (INN)	0	0
2935 00 00	3-[1(7-Hexadecane-1-sulphonamindoindol-3-yl)-3-oxo-1*H*,3*H*-benz-[*de*]isochromen-1-yl]indole-7-carboxylic acid	0	0
2935 00 00	Quinethazone (INN)	0	0
2935 00 00	Sulfaguanidine (INN)	0	0
2935 00 00	Sulfathiazole (INN) and its salts	0	0
2935 00 00	4-Chloro-5-sulphamoylanthranil-*o*-toluidide	0	0
2934 90 90	(2,3-Dihydro-3-oxobenz[*d*]isothiazol-2-yl) -*N*-5-methylisoxazol-3-ylacetamide-*S*,*S*-dioxide	0	0
2936 29 90	Nicotinic acid (INN)	0	0
2936 24 00	*D*-Pantothenol ethyl ether	0	0
2936 24 00	Dexpanthenol (INN)	0	0
2936 29 10	Folic acid (INN)	0	0
2936 29 90	Nicotinamide (INN)	0	0
2937 10 10	Serum gonadotrophin (INN)	0	0
2937 29 90	Methylprednisolone (INN) and its salts and esters	0,4	0
2937 22 00	*Beta*methasone 17,21-dipropionate (INNM)	0	0
2937 22 00	Diflorasone di(acetate) (INNM)	0	0
2937 22 00	Alclometasone 17,21-dipropionate (INNM)	0	0
2937 99 00	Calcitonin (INN), salmon-type and its salts	0	0
2937 99 00	Prasterone (INN)	0	0
2937 99 00	Calcitonin (INN), porcine	0	0
2939 30 00	Caffeine and its salts	1,6	0
2939 90 90	Vindesine sulphate (INNM)	0	0

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2940 00 90	Ribose	0	0
2940 00 90	Sucrose benzoate, having a saponification equivalent of not more than 175	0	0
2941 10 00	Epicillin (INN)	0	0
2941 10 00	Piperacillin (INN)	0	0
2941 10 00 3004 10 10	Piperacillin sodium (INNM)	0	0
2941 90 00	Amphotericin B (INN)	0	0
2941 30 00	Minocycline (INN) and its salts	0	0
2941 90 00	Clindamycin (INN) and its salts and esters	0	0
2941 90 00	Spectinomycin dihydrochloride (INNM), pentahydrate ,	0	0
2941 90 00	Nystatin (INN)	0	0
2941 90 00	Sisomicin sulphate (INNM)	0	0
2941 90 00	Spectinomycin sulphate (INNM)	0	0
2941 90 00	Tobramycin (INN) and its salts	0	0
2941 90 00	Lincomycin (INN) and its salts and esters, for the manufacture of products falling within heading Nos 3003 and 3004 (1)	0	0
2941 90 00	Monensin (INN) and its salts	0	0
2941 90 00	Cefaclor (INN) and its hydrates, salts and esters	0	0
2941 90 00	Netilmicin sulphate (INNM)	0	0
2941 90 00	Dibekacin sulphate (INNM)	0	0
2941 90 00	Cefoxitin sodium (INNM)	0	0
2941 90 00	Cefradine (INN)	0	0
2941 90 00	Cefazolin (INN) and its salts	0	0
2941 90 00	Latamoxef (INN) and its salts and esters	0	0
2941 90 00	Josamycin (INN)	0	0
2941 90 00	Josamycin propionate (INNM)	0	0
2941 90 00	Ribostamycin sulphate (INNM)	0	0
2941 90 00	Fumagillin dicyclohexylammonium (INNM)	0	0
2941 90 00	Ceftezole (INN)	0	0
2941 90 00	Aztreonam (INN)	0	0
2941 90 00	Imipenem (INN)	0	0
2941 90 00	Cefotetan (INN)	0	0
2941 90 00	Ceftizoxime sodium (INNM)	0	0

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CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
2941 90 00	Midecamycin (INN) and its acetates	0	0
2941 90 00	Neomycin sulphate (INNM)	0	0
2941 90 00	Cefotiam dihydrochloride (INNM)	0	0
2941 90 00	Cefmenoxime hemihydrochloride (INNM)	0	0
2941 90 00 3004 20 90	Vancomycin (INN) and its salts and esters	0	0
2941 90 00 3004 20 90	Amikacin (INN) and its salts	0	0
2941 90 00 3004 20 90	Mitomycin (INN)	0	0
2941 90 00 3004 20 90	Bleomycin sulphate (INNM)	0	0
2941 90 00 3004 20 90	Aclarubicin hydrochloride (INNM)	0	0
2905 19 10	Potassium-*tert*-butoxide	0	0
2909 49 10 3823 90 99	Sodium dihydrido-*bis*(2-methoxyethanolato)aluminate dissolved in toluene	0	0
3002 10 10	Tetanus immunoglobulin	0	0
3002 10 10	Anti-tetanus immunoplasma	0	0
3002 10 10	Whooping-cough immunoplasma	0	0
3002 10 10	Rabies immunoplasma	0	0
3003 39 00	Mixture of oestrogen of equine origin, in powder form	0	0
3003 20 00 3004 20 90	Mixture of cefradine (INN) and arginine (INN)	0	0
3002 10 95	Human albumin, whether or not in solution	0	0
3002 10 95	Preserved serum derived from human blood	0	0
3002 10 91	Anti-haemophilic globulin and anti-$Rh_o(D)$-globulin derived from human blood	0	0
3002 10 91	Gamma globulin, in solution, derived from human blood	0	0
3002 10 91	Lyophylized gamma globulin derived from human blood	0	0
3004 90 19	Purified collagen dispersed in a phosphate physiological saline solution whether or not containing lidocaine (INN)	1,2	0
3201 20 00	Tanning extracts of wattle (mimosa)	0	0
3201 90 90	Tanning extracts derived from gambier and myrobolan fruits	0	0
3201 90 90	Tanning extracts of eucalyptus	1,2	0
3207 40 90	Glass, in the form of flakes, of a length not less than 0,1 mm and not more than 3,5 mm, of a thickness not less than 2 µm and not more than 5 µm	0	0

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3207 40 90	Glass in the form of powder or granules, with a silicon dioxide content of not less than 99 % by weight	0	0
3208 90 10 3909 50 00	Polyurethane of 2,2'-(*tert*-butylimino)diethanol and 4,4'-methylenedicyclohexyl di isocyanate dissolved in *N,N*-dimethylacetamide, with a polymer content of not less than 48 % by weight	0	0
3208 90 10 3911 90 90	Copolymer of *p*-cresol and divinylbenzene, dissolved in *N,N*-dimethylacetamide, with a polymer content of not less than 48 % by weight	0	0
3402 13 00	*alpha*-Methyl-*omega*-hydroxypoly(oxypropylene), having an average molecular weight of between 240 and 260	0	0
3402 90 10	Mixture of docusate sodium (INN) and sodium benzoate	0	0
3402 11 00	Aqueous solution containing not less than 30 % and not more than 50 % of disodium alkyl (oxydi(benzenesulphonate))	0	0
3507 90 00	Bromelains (INN)	0	0
3507 90 00	Mixture of streptokinase (INN) and streptodornase (INN)	0	0
3507 90 00	Pyruvate: oxygen oxidoreductase	0	0
3507 90 00	Lipoprotein-lipase	0	0
3507 90 00	Serrapeptase (INN)	0	0
3507 90 00	Aspergillus alkaline proteinase	0	0
3702 31 90	Colour negative film, of a width not less than 75 mm and not more than 105 mm and of a length of 100 m or more, for use in the manufacture of instant picture film packs (1)	0	0
3805 10 90 3805 90 00	Spirit of sulphate turpentine; crude dipentene	0	0
3805 10 30 3805 20 00 3805 90 00	Spirits of wood turpentine; terpenic solvents produced by the distillation or other treatment of coniferous woods; sulphite turpentine; pine oil	0,6	0
3806 90 00	Hydroabietyl alcohol	0	0
3002 10 99	Unsterile blood serum obtained from the blood of a bovine foetus or non-immunized newly born calf	0	0
3815 19 00	Catalysts, in the form of spherical grains with a diameter of not less than 1,4 mm and not more than 1,8 mm, consisting of boron trifluoride on an aluminium oxide support	0	0
3815 90 00	Catalysts, in the form of discs or rodlets having a length of not more than 5,0 mm and a diameter of not more than 3,6 mm, consisting of copper oxide and dichromium trioxide	0	0
3815 19 00	Catalysts, consisting of chromium trioxide or dichromium trioxide fixed on a silicon dioxide support with a pore volume, as determined by the nitrogen absorption method, of not less than 2 cm^3/g	0	0
3815 90 00	Catalysts, in the form of rodlets having a length of not less than 3 mm and not more than 6 mm and a diameter of not more than 3,8 mm, consisting of not less than 18 % and not more than 21 % by weight of dichromium trioxide and not less than 78 % and not more than 81 % by weight of aluminium oxide	0	0

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CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3815 11 00	Catalysts, in the form of granules, consisting of a mixture of oxides on a carrier of aluminium oxide and containing, by weight: — not less than 12 % and not more than 20 % of nickel, — not less than 5 % and not more than 10 % of copper, — not less than 0,5 % and not more than 1,5 % of manganese. The pore volume is not less than 0,25 cm^3/g and not more than 0,95 cm^3/g and the apparent specific gravity is not less than 0,5 and not more than 1,25	0	0
3815 19 00	Catalysts, in the form of grains, of which not less than 90 % by weight have a particle size of less than 10 µm, consisting of a mixture of oxides on a carrier of magnesium silicate and containing, by weight: — not less than 20 % and not more than 35 % of copper, — not less than 2 % and not more than 3 % of bismuth. The catalyst has an apparent specific gravity of not less than 0,2 and not more than 1,0.	0	0
3815 19 00	Catalysts, in the form of granules having a diameter of not more than 1,4 mm, consisting of cobalt oxide on a silicon dioxide support	0	0
3815 90 00	Catalysts, in powder form, consisting of a mixture of titanium trichloride and aluminium chloride, containing not less than 20 % and not more than 30 % by weight of titanium and not less than 55 % and not more than 72 % by weight of chlorine	0	0
3815 90 00	Catalysts containing titanium trichloride in the form of a suspension in hexane, containing by weight in the hexane-free material not less than 14 % and not more than 17 % of titanium	0	0
3815 90 00	Catalysts consisting of ethyltriphenylphosphonium acetate, dissolved in methanol	0	0
3815 19 00	Catalysts, consisting of copper chloride, supported on aluminium oxide, for the preparation of dichloroethane from ethylene, hydrochloric acid and oxygen, by the fixed bed process (1)	0	0
3815 90 00	Catalysts, in the form of pellets, consisting of mixed vanadium and phosphorus oxides, containing not more than 0,5 % by weight of one of the following elements: lithium, potassium, sodium, cadmium or zinc, for use in the manufacture of maleic anhydride from butane (1)	0	0
3815 90 00	Catalysts, consisting of dialkyldimethylammonium acetate containing chain lengths of 16 and 18 carbon atoms, suspended in organic solvents to a concentration of not less than 40 % by weight	0	0
3815 12 00	Catalysts, in form of granules or rings having a diameter of not less than 3 mm and not more than 10 mm, consisting of silver supported on aluminium oxide, the silver content being not less than 8 % and not more than 20 % by weight	0	0
3823 90 99	Calcined bauxite (refractory grade)	0	0
3823 90 91	Diosgenin crude	0	0
3823 90 91	4-(6-Fluoro-2-methylinden-3-ylmethyl)phenyl methyl sulphide dissolved in toluene	0	0
3812 30 10	Mixtures of x-butyl-4,4′-isopropylidenediphenol and x,x′-dibutyl-4,4′-isopropylidenediphenol	0	0
3823 90 99	Mixture of nitromethane and 1,2-epoxybutane	0	0
3823 90 91	Residues of manufacture containing not less than 40 % by weight of 11-*beta*,17,20,21-tetrahydroxy-6-methylpregna-1,4-dien-3-one-21-acetate	0	0
3823 90 91	Intermediate products from the manufacture of monensin salts	0	0

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CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3823 90 91	Tetramethylammonium hydroxyde dissolved in methanol	0	0
3823 90 91	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Streptomyces tenebrarius*, whether or not dried	0	0
3823 90 91	Products obtained by the *N*-ethylation of sisomicin (INN)	0	0
3823 90 91	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Micromonospora purpurea*, whether or not dried	0	0
3823 90 91	Cholic acid and 3-*alpha*, 12-*alpha*,dihydroxy-5-*beta*,cholan-24-oic acid (deoxycholic-acid), crude	0	0
3823 90 91	Crude bile acids	0	0
3823 90 99	Colloidal di-antimony pentoxide	0	0
3823 90 99	Tetrakis(2-chloroethyl) ethylene bis(phosphate)	2	0
3823 90 99	Grains, consisting of a mixture of dialuminium trioxide and zirconium dioxide, containing by weight not less than 70 % and not more than 78 % dialuminium trioxide and not less than 19 % and not more than 26 % zirconium dioxide	2	0
3823 90 99	Grains, consisting of a mixture of dialuminium trioxide and zirconium dioxide, containing by weight not less than 54 % and not more than 62 % dialuminium trioxide and not less than 36 % and not more than 44 % zirconium dioxide	2	0
3823 90 99	Magnesium bromide 2-oxoperhydroazepin-1-ide dissolved in *epsilon*-caprolactam to a concentration of not less than 20 % and not more than 25 % by weight	0	0
3823 90 99	Reaction products of dibutyl dihydrogendiphosphate and 1,2-epoxypropane for use in the production of non-rigid polyurethane (1)	0	0
3823 90 91	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Micromonospora inyoensis*, wheter or not dried	0	0
3823 90 91	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of *Streptomyces kasugaensis*, whether or not dried	0	0
3823 90 99	Film consisting of the oxides of barium, calcium and either titanium or zirconium, mixed with binding materials	0	0
3823 90 99	Mixture of amines derived from dimerized fatty acids with an average molecular weight of between 520 and 550	0	0
3823 90 99	Crude lithium hypochlorite	0	0
3812 20 00	Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl, 2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate	0	0
3823 90 99	Mixture of 2-(perfluoroalkyl)ethanethiols containing C_6 to C_{14} perfluoroalkyl chains	0	0
3822 00 00	Lyophilized extract of the blood cells of the crab *Limulus polyphemus* ('Limulus amoebocyte lysate')	0	0
3809 91 00	A mixture of 5-ethyl-2-methyl-2-oxo-1,3,2λ^5-dioxaphosphoran-5-ylmethyl methyl methylphosphonate and bis(5-ethyl-2-methyl-2-oxo-1,3,2λ^5-dioxaphosphoran-5-ylmethyl)methylphosphonate	0	0
3823 90 99	Butylethylmagnesium dissolved in organic solvents to a concentration of not less than 19 % but not more than 30 % by weight	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3823 90 99	Mixed oxides of barium, bismuth, lead and titanium in powder form, having a barium content of not less than 5 % and a titanium content of not less than 15 % by weight, for use as dielectric materials during the manufacture of multilayer ceramic capacitors (1) .	0	0
3823 90 99	Lithium niobate wafers, undoped	0	0
3823 90 91	4-(2-Aminoethylthiomethyl)-1,3-thiazol-2-ylmethyldimethylamine, dissolved in toluene	0	0
3823 30 90	Tetra-Aluminium nonamagnesium dicarbonate hexacosahydroxide heptahydrate coated with a surface active agent	0	0
3823 90 99	Aldicarb (ISO), dissolved in dichoromethane at a concentration of not less than 35 % and not more than 40 % by weight	0	0
3823 90 99	Magnetized iron oxide with a content of more than 31 % by weight of bivalent iron and not more than 4 % by weight of cobalt	0	0
3914 00 00	Colestipol hydrochloride (INNM)	0	0
3909 40 00	Polycondensation products of phenol and formaldehyde in the form of hollow spheres with a diameter of less than 150 µm	0	0
3920 62 00 3920 63 00 3920 69 00 3921 90 19	Transparent film consisting of polyester coated with a layer of indium and silver	0	0
3920 62 00	Polyester film, having a thickness of not less than 74 µm and not more than 76 µm, for use in the manufacture of flexible magnetic discs (floppy disks) (1)	0	0
3920 69 00	Iridescent film of polyester and poly(methyl methacrylate)	0	0
3920 62 00 3921 90 19	Polyester film, dyed in the mass, of a thickness of not more than 25 µm and metallized on one side	2,4	0
3920 69 00	Polycondensation products of terephthalic acid with a mixture cyclohex-1,4-ylenedimethanol and ethane-1,2-diol in the form of a film	0	0
3920 62 00 3920 63 00 3921 90 19	Polyester film having a thickness of not more than 70 µm, coated on one side with a substance which becomes coloured when heated to not more than 100 °C in the presence of salicyclic acid	0	0
3920 62 00 3920 63 00 3921 90 19	Polyester film having a thickness of not more than 10 µm, coated on one side with salicyclic acid	0	0
3907 99 00	Polyester of a mixture of isophthalic acid and terephthalic acid with 4,4'-isopropylidenediphenol	0	0
3915 90 99	Waste and scrap from polyester film coated with a tungsten compound or with rare-earth metal compounds	0	0
3907 99 00	Poly(oxy-1,4-phenylenecarbonyl) in powder form	0	0
3915 90 93 3915 90 99	Waste and scrap of photographic (including cinematographic) and X-ray film	0	0
3908 90 00	Poly(iminomethylene-1,3-phenylenemethyleneiminoadipoyl) in one of the forms mentioned in note 3 (b) to Chapter 39	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3920 92 00	Film consisting of poly(*epsilon*-caprolactam) blended with either not more than 10 % weight of polyethylene or not more than 10 % by weight of a copolymer of ethylene with vinyl acetate	0	0
3920 92 00	Poly(*epsilon*-caprolactam) film having a softening point of not less than 200 °C	0	0
3907 20 90	Poly[oxy(2,6-dibromo-1,4-phenylene)] for use in the manufacture of polyamide (1)	0	0
3911 90 10	Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene) in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3907 20 90	Poly[oxy-1,4-phenyleneisopropylidene-1,4-phenyleneoxy-(2-hydroxytrimethylene)], with an average molecular weight of more than 26 000, in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3907 20 90 3911 90 10	Reaction product of poly-(oxyalkylene) polyol with a polycarboxylic acid and *epsilon*-caprolactam	0	0
3911 90 90	Alternating copolymer of ethylene and maleic anhydride, for use as a thickener in textile pigment printing pastes (1)	0	0
3906 90 00	Copolymer of acrylonitrile and methylacrylate modified with polybutadieneacrylonitrile (NBR)	0	0
3904 69 00	Polyvinyl fluoride in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3920 20 90	Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched fibrils of polypropylene modified by an organic acid, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing polyvinyl alcohol dissolved in water as the moistening agent	0	0
3906 90 00	Polymerization products of acrylic acid with small quantities of a polyunsaturated monomer for use as a thickener in textile pigment printing pastes or in the manufacture of products falling within heading No 3003 (a)	0	0
3906 90 00	Terpolymer of ethylene, methyl acrylate and a monomer containing a non-terminal carboxy group as a substituent, whether or not compounded with silica	3,2	0
3911 90 90	Polymerization products of (polybutadiene)polyol and two lactams *N,N'*-linked by the bivalent acyl radical of a dicarboxylic acid	0	0
3904 69 00	Copolymer of ethylene with chlorotrifluoroethylene, in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3904 69 00	Terpolymer of ethylene with chlorotrifluoroethylene and hexafluoro(2-methylpropene) in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3904 69 00	Copolymer of tetrafluoroethylene and hexafluoropropene compounded with not less than 1 % and not more than 51 % by weight of one of the following barium sulphate, dibismuth trioxide, dibismuth carbonate dioxide, or tungsten in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3903 90 00	Brominated polystyrene containing not less than 58 % and not more than 71 % by weight of bromine, in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3906 90 00	Polymerization products of acrylic acid, with alkyl, with methacrylate and small quantities of other monomers for use as thickeners in the manufactures of textile printing pastes (1)	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3901 90 00	Copolymers of ethylene with acrylic acid, or with methacrylic acid, containing not less than 16 % and not more than 30 % of acrylic acid or methacrylic acid or methacrylic acid by weight, in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3904 50 00	Copolymers of vinylidene chloride and acrylonitrile, in the form of expandable beads of a diameter not less than four and not more than 20 µm	0	0
3920 99 50	Polyvinyl fluoride sheet	0	0
3920 10 90	Copolymer of ethylene with propylene in the form of strip of a width of no less than 18 mm and not more than 27 mm or not less than 58 and not more than 90 cm and of a thickness not exceeding 1 mm, which, after being extended at 23 °C to twice the original length, returns to its original length, with a tolerance of not more than + 15 %, within a period of two minutes	0	0
3920 99 19 3921 90 50	Polyimide sheet and strip	0	0
3920 99 50 3921 90 60	Ion-exchange membranes in fluorinated plastic material, for use in chlor-alkali electrolytic cells (1)	0	0
3920 10 90	Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched, polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing polyvinyl alcohol dissolved in water as the moistening agent	0	0
3920 10 90	Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched fibrils of a mixture of polyethylene and a polyethylene copolymer, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing polyvinyl alcohol dissolved in water as the moistening agent	0	0
3901 20 00	Polyethylene containing not less than 35 % and not more than 45 % by weight of mica	0	0
3920 99 50	Poly(1-chlorotrifluoroethylene) film	0	0
3920 20 90	Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polypropylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing polyvinyl alcohol dissolved in water as the moistening agent	0	0
3903 90 00	Copolymer, entirely of maleic anhydride and styrene, whether or not containing a styrene-butadiene block copolymer in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3901 90 00 3902 90 00	An A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing not more than 35 % by weight of styrene, in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3903 90 00 3921 11 00	Copolymers, solely of allyl alcohol with styrene, which have an acetyl value of not less than 175	0	0
3904 50 00	Copolymers of vinylidene chloride with vinyl chloride, containing not less than 79,5 % by weight of vinylidene chloride, in one of the forms mentioned in note 3 (a) and (b) to Chapter 39, for the manufacture of fibres, monofil or strip (1)	0	0
3905 90 00	Poly vinyl formal, in one of the forms mentioned in note 3 (b) to Chapter 39, having a molecular weight not less than 10 000 and not more than 40 000 and containing, by weight: — not less than 9,5 % and not more than 13 % of the acetyl groups, expressed as vinyl acetate, — not less than 5 % and not more than 6,5 % of the hydroxy groups, expressed as vinyl alcohol	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
3920 91 00	Polyvinyl butyral film having a graduated coloured band	2,4	0
3906 90 00	Copolymers of 2-di-isopropylaminoethyl methacrylate and decyl methacrylate dissolved in *N,N*-dimethylacetamide, with a copolymer content of not less than 55 % by weight	0	0
3920 59 00	Copolymerization products of acrylic and methacrylic esters, in the form of film with a thickness not exceeding 150 µm	0	0
3906 90 00	Copolymer of acrylic acid and 2-ethylhexyl acrylate, containing not less than 10 % and not more than 11 % by weight of 2-ethylhexyl acrylate	0	0
3906 90 00	Poly[*N*-(3-hydroxyimino-1,1-dimethylbutyl)acrylamide]	0	0
3902 90 00	Poly(1-ethylethylene) (polybutene-1) in one of the forms mentioned in note 3 (b) to Chapter 39	0	0
3920 10 19 3920 10 90 3920 99 50	Film of a thickness of not more than 1 mm of a copolymerization product of vinyl alcohol with ethylene containing no other polymerization products or copolymerization products, with an extension at break (longitudinal or transversal) of not less than 65 %	0	0
3920 99 50 3921 90 60	Sheet of a thickness of not less than 1 mm and not more than 3 mm, consisting of a copolymer of ethylene with chlorotrifluoroethylene, whether or not backed with a woven glass fibre fabric	0	0
3920 99 50	Films and sheets of a copolymer of ethylene with chlorotrifluoroethylene, with a thickness of not less than 12 and not more than 400 µm	0	0
3912 39 10	Ethylcellulose, not plasticized	0	0
3912 39 90	Alkylhydroxyethylcellulose	0	0
3912 39 90	Hydroxyalkylhydroxyethylcellulose	0	0
3912 39 90	Ethylhydroxyethylcellulose, insoluble in water	0	0
3505 10 50	*O*-(2-hydroxyethyl)amylopectin hydrolysate	0	0
3926 90 91	Reflecting sheeting or tape, consisting of a facing strip of polyvinyl chloride embossed in a regular pyramidal pattern, heat sealed in parallel lines or a grid pattern to a backing strip of plastic material, or of knitted or woven fabric covered on one side with plastic material	0	0
3926 90 91	Two polyethylene sheets containing multiple slits laid crosswise upon each other and bonded together	0	0
4010 91 00	Conveyor belts of synthetic rubber having a width of not less than 31,0 and not more than 31,5 cm and a total length of not less than 96,0 and not more than 100 cm, for use in photocopiers (1)	0	0
4104 10 91 4104 21 00	Leather of East India kip, whole, whether or not the heads and legs have been removed, each weighing more than 4,5 kg net and not more than 8 kg, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
4105 11 91 4105 11 99 4105 12 10 4105 12 90 4105 19 10 4105 19 90	Sheep and lambskin leather, except leather falling within heading No 4108 or 4109, other, not further prepared than tanned	0	0
4106 11 90 4106 12 00 4106 19 00	Goat and kidskin leather, except leather falling within heading No 4108 or 4109, other, not further prepared than tanned	0	0
4107 10 10 4107 29 10 4107 90 10	Other kinds of leather, except leather falling within heading No 4108 or 4109, other, not further prepared than tanned	0	0
4416 00 90	Used casks and barrels of oak, whether assembled or not; their staves and heads	0	0
4421 90 50	Match splint, manufactured from aspen *(Populus tremuloides)*, for the manufacture of matches not requiring a specific striking surface (so called 'strike-anywhere' matches) (1)	0	0
4418 50 00	Shingles for roofs and walls, of coniferous wood	0	0
4501 10 00 4501 90 00	Natural cork, unworked, crushed, granulated or ground; waste cork	0	0
4823 90 90	Strips of paper glued to one another to form a honeycomb with a maximum height of 13 cm, impregnated with a copper-based preservative	0	0
4911 91 91	Artist' screen prints (commonly described as serigraphs), signed by the artist and numbered from 1 to 200	0	0
4911 99 90	Microcopies on an opaque base for data banks and libraries (1)	0	0
5402 49 99 5402 69 90	Yarn of polytetrafluorethylene	0	0
5402 49 99 5402 59 90 5402 69 90	Yarn of polyvinyl alcohol, soluble in water at a temperature of 50 °C, for use in the manufacture of weftless 'felts' for papermaking machines (1)	0	0
5402 49 99	Yarn of a copolymer of glycollic acid and lactic acid for the manufacture of surgical sutures (1)	0	0
5402 69 90	Yarn wholly of polyglycollic acid	0	0
5402 49 99	Yarn of poly(1,4-dioxanone)	0	0
5402 49 99 5402 59 90 5402 69 90	Non-textured filament yarn of poly(vinyl alcohol), for the manufacture of sleeves for printing rollers (1)	0	0
5402 41 30 5402 41 90	Yarn of synthetic textile fibres exclusively of aromatic polyamides obtained by the polycondensation of *m*-phenylenediamine and isophthalic acid	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
5402 41 10	Polyamide yarn, not textured, untwisted or with not more than 22 turns per metre, of crimpable bicomponent filaments consisting of poly(hexamethylene adipamide) and a copolyamide for the manufacture of knee-length stockings falling within subheadings 6115 20 11 and 6115 93 30, women's stockings falling within subheadings 6115 93 10 and 6115 93 91 or panty hose (tights) falling within subheading 6115 11 (1)	0	0
5402 39 10	Texturized yarn of polypropylene, impregnated with silicone-based water-repellant	0	0
5404 10 90	Monofil of poly(1,4-dioxanone)	0	0
5404 10 90	Monofil of a copolymer of 1,3-dioxan-2-one with 1,4-dioxan-2,5-dione for the manufacture of surgical sutures (1)	0	0
5404 10 90	Monofil of polytetrafluoroethylene	0	0
5404 90 90	Polyimide strip	0	0
5404 90 90	Strip of polytetrafluoroethylene, with an extension at break not exceeding 25 %	0	0
5407 71 00	Woven fabrics of polyvinyl alcohol fibres, for machine embroidery	0	0
5407 71 00 5903 90 99	Woven poly(tetrafluoroethylene) fibre fabric coated or covered on one side with a copolymer of tetrafluoroethylene and trifluoroethylene having perfluorinated alkoxy side chains ending in carboxylic acid or sulphonic acid groups in the potassium or sodium salt form, whether or not coated on the same side with a metallic inorganic compound	0	0
5306 10 11 5306 10 31	Unbleached linen yarn (excluding yarn of flax tow), measuring per kilogram 30 000 m or less, for the manufacture of multiple or cabled yarns of the footwear industry or for whipping cable (1)	0,7	0
5503 90 90	Textile fibres of polytetrafluoroethylene	0	0
5503 10 19	Textile fibres exclusively of aromatic polyamides obtained by the polycondensation of *m*-phenylenediamine and isophthalic acid, for uses other than the manufacture of articles falling within Chapters 60, 61, 64 and 65 or of materials used in the manufacture of such articles (1)	0	0
5503 10 19	Textile fibres containing not less than 85 % by weight of fibres of aromatic polyamides obtained by the polycondensation of *m*-phenylenediamine and isophthalic acid and not less than 1 % and not more than 15 % by weight of fibres of poly (*p*-phenylene terephthalamide)	2	0
5503 90 90	Fibres wholly of poly(thio-1,4-phenylene)	0	0
5503 90 10 5503 90 90	Acetalized, multicomponent spun fibres with a matrix fibril structure, consisting of emulsion polymerized polyvinyl alcohol and polyvinyl-chloride	0	0
5503 90 90 5601 30 00	Polyvinyl alcohol fibres, whether or not acetalized	0	0
5504 10 00	Fibres entirely of modal (ISO)	0	0
5603 00 10 5603 00 93 5603 00 95 5603 00 99	Bonded fibre fabrics and similar bonded yarn fabrics of aromatic polyamide man-made fibres obtained by polycondensation of *m*-phenylenediamine and isophthalic acid, whether or not impregnated or coated, in the piece or cut into rectangles	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
5603 00 93 5603 00 95	Bonded fibre fabrics with a thickness of not more than 300 µm of spun-bonded polyethylene fibres, with a weight not exceeding 115 g/m², in the piece or cut into rectangles, not impregnated or coated	0	0
5603 00 93 5603 00 95	Bonded fibre fabrics of polypropylene consisting of a meltblown central layer, laminated on each side with spun-bonded fibres, with a thickness of not more than 550 µm and a weight not exceeding 80 g/m², in the piece or simply cut into rectangular shape, not impregnated or coated	0	0
5603 00 10 5603 00 91 5603 00 93 5603 00 95	Spun-bonded fibre fabric of continuous polyester filaments bonded together with polyacrylates, pressed and embossed with a weave pattern, whether or not impregnated or coated, in the piece or cut into rectangles	0	0
5603 00 10 5603 00 91 5603 00 93	Polyvinyl alcohol bonded fibre fabrics, with a thickness of not less than 200 µm and not more than 280 µm and of a weight of not less than 20 g/m² and not more than 50 g/m² whether or not impregnated or coated, in the piece or cut into rectangles	0	0
5903 10 90 5903 20 90 5903 90 99	Knitted or woven fabric, coated or covered on one side with artificial plastic material in which are embedded microspheres	0	0
5907 00 00	Textile fabrics coated with adhesive in which are embedded microspheres, the diameter of which is not more than 75 µm, and weighing not more than 550 g/m²	0	0
5911 10 00	Needle punched synthetic fibre felts on a woven synthetic fibre base coated or covered on one side with polytetrafluoroethylene film, for the manufacture of filtration products (1)	0	0
5911 90 90	Yarn and strip of impregnated polytetrafluoroethylene, whether or not oiled or graphited	0	0
6305 10 10	Sacks and bags, of a kind used for the packing of goods, used, of jute or of other textile bast fibres of heading No 5303	0	0
6305 90 00	Sacks and bags, of a kind used for the packing of goods, used, of flax or of sisal	0	0
6815 99 90	Microspheres containing more than 90 % by weight of barium and titanium expressed as barium oxide and titanium dioxide with a diameter of less than 100 µm and a refractive index of not less than 2,1 and not more than 2,4	0	0
6903 20 90 6914 90 90	Yarn of continuous ceramic filaments, each filament of which contains not less than 12 % by weight of diboron trioxide, not more than 26 % by weight of silicon dioxide and not less than 60 % by weight of dialuminium trioxide	0	0
6909 19 00	Catalysts' supports consisting of porous cordierite or mullite ceramic pieces of roughly circular, square, rectangular or oval cross-section with parallel sides having an overall volume of not less than 240 ml and not more than 65 000 ml, and having a minimum external dimension of not less than 20 mm and a maximum external dimension of not more than 1 800 mm, having not less than one continuous channel per 100 mm² running parallel to the main axis of symmetry, the total channel cross-section area being not less than 10 % and not more than 90 % of the whole cross-section area	0	0
6909 19 00	Plates made of dialuminium trioxide and titanium carbide with dimensions of not more than 48 × 48 mm, for the manufacture of magnetic heads (1)	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
7006 00 90	Circular flat lead glass plates, ground and polished with worked edges and having: — a thickness of not less than 3,5 mm and not more than 5 mm, — a diameter of not less than 135 mm and not more than 140 mm, — a density of not less than 2,88 g/cm³, and, — a transmission of not less than 87 % at a wavelength of between 450 nm and 800 nm for incorporation into video projectors (1)	0	0
7011 20 00	Gass envelopes, for monochrome cathode ray tubes, having the following dimensions: — diagonal face not less than 3,8 cm and not exceeding 51 cm, and — nominal neck diameter of 13 mm, 20 mm, 29 mm or 37 mm	0	0
7019 90 10	Non-textile glass fibres having a diameter of less than four µm	0	0
7019 31 00 7019 32 00 7019 39 00	Webs, felts, thin sheets and similar products of non-textile glass fibres, of a weight per square metre of not more than 120 g and a fibre diameter, excluding any coating, of not more than 7 µm, for the manufacture of filtration products (1)	0	0
7019 10 59	Yarns of 33 tex ± 7,5 %, or a multiple thereof obtained from continuous spun glass filaments having a diamater of not less than 2,5 µm and not more than 5,1 µm, other than those treated so as to improve their adhesion to elastomers	0	0
7019 10 59	Yarns obtained from continuous spun glass filaments having a diameter of not less than 12,5 µm and not more than 13,5 µm treated with resorcino-formaldehyde, of not less than 340 tex and not more than 680 tex	2,8	0
7019 10 59	Yarns of 22 tex spun from continuous glass filaments having a diameter of not less than 4,7 and not more than 5,5 µm	0	0
7019 10 59	Yarns of 33, 34 or 51 tex ± 7,5 %, or a multiple thereof, spun from continuous glass filaments having a diameter of not less than 5,8 µm and not more than 7,1 µm	0	0
7410 11 00 7410 12 00	Sheets and plates of polytetrafluoroethylene, with aluminium oxide or titanium dioxide as a filler or reinforced with glass-fibre fabric, laminated on both sides with copper foil	0	0
7507 11 00	Tubes of nickel, not alloyed; of a purity not less than 99 % by weight, not deviating from straightness lengthwise by more than 1 mm per 150 cm of length; and with an outside diameter either: — not less than 213,36 mm and not more than 214 mm, or — not less than 209,95 mm and not more than 210,59 mm, or — not less than 168,28 mm and not more than 168,78 mm	0	0
7602 00 19	Waste of aluminium, other (including factory rejects)	0	0
8104 90 10	Ground and polished magnesium sheets whose dimensions do not exceed 1 500 × 2 000 mm, coated on one side with epoxy resin, insensitive to light	0	0
8103 90 10	Wire of unalloyed tantalum, of a diameter not less than 0,2 mm and not more than 0,5 mm, for the manufacture of capacitors (1)	0	0
8111 00 11	Electrolytic manganese of a purity of at least 99,7 % by weight, for the chemical industry (1)	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
8111 00 11	Electrolytic manganese of a purity of at least 99,7 % by weitht, for the production of non-ferrous alloys (1)	0	0
8108 10 90	Waste and scrap titanium	0	0
8108 10 10	Titanium sponge	0	0
8421 99 00	Components of separators for the separation or purification of gases from gas mixtures, consisting of a bundle of permeable hollow fibres passing through a block of plastic material at one end and sealed at the other end — the whole being enclosed within a container, whether or not perforated, of an overall length of not less than 300 mm and not more than 3 700 mm and a diameter of not more than 350 mm	0	0
8421 99 00 5911 90 90	Parts of equipment for the purification of water by reverse osmosis, consisting essentially of plastic-based membranes, supported internally by woven or non-woven textile materials which are wound round a perforated tube, and enclosed in a cylindrical plastic casing of wall-thickness of not greater than 4 mm, whether or not housed in a cylinder of wall-thickness of not less than 5 mm	0	0
8421 99 00	Parts of equipment, for the purification of water by reverse osmosis, consisting of a bundle of hollow fibres of artificial plastic material with permeable walls, embedded in a block of artificial plastic material at one end and passing through a block of artificial plastic material at the other end, whether or not housed in a cylinder	0	0
8439 99 00	Suction roll shells, not drilled, being alloy steel tubes with a length of not less than 5 207 mm and an outside diameter of not less than 754 mm, for use in machinery for making paper or paperboard (1)	0	0
8469 21 00 8469 29 00 8469 31 00 8469 39 00	Typewriters with braille characters	0	0
8469 21 00	Electronic pocket communicators for handicapped persons which, by means of push buttons and printing thermic head, print and issue text on tape	0	0
8401 40 10 8401 40 90	Integrally forged, rough-turned components, with unit weights of more than 150 tonnes, for reactor pressure vessels	0	0
8483 10 90	Integrally forged and roughly shaped generator and turbine shafts of a weight exceeding 215 tonnes	0	0
8506 19 90	Dry zinc/carbon batteries of a voltage of not less than 5,5 and not more than 6,5 and of a size not exceeding 110 × 90 × 5 mm, for incorporation in film cassettes for instant pictures (1)	0	0
8506 19 10	Lithium iodine single cell battery with dimensions of 45 × 9 × 23 mm and a voltage not exceeding 2,8 V	0	0
8540 91 00	Tungsten elements coated with insulating material, grids and cathodes for use in the manufacture of electron guns for monochrome cathode-ray tubes (1)	0	0
8540 91 00	Deflector yoke for cathode-ray tubes with an operating frequency of between 31 250 Hz and 64 000 Hz incorporating a quadripolar magnet	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.

CN code	Description	Rates of basic duty	
		Spain (%)	Portugal (%)
8543 80 90	Electromagnetic displays consisting of seven electromagnetic coils, which by means of the residual magnetism in the stators provide indefinite memory, and seven pivoting light-reflecting segment each of which is attached to a bar magnet. The display is contained in a housing the exterior dimensions of which do not exceed 28 × 36 × 50 mm	0	0
8543 80 90	Portable machines for reading and writing braille with tactile read-out and magnetic tape cassette recording systems, microphone and speaker, equipped with a standard electro-mechanical braille typewriter keyboard and an electromechanical braille read-out unit with 20 characters, all contained in a case whose exterior dimensions do not exceed 24 × 36 × 11 cm	0	0
8544 19 90	Insulated winding wire of aluminium of a purity of not less than 99,5 % by weight, neither lacquered, varnished nor enamelled, with a total thickness of not less than 0,15 mm and not more than 0,16 mm	0	0
9001 90 90	Octogonal Fresnel lens of acrylic resin unmounted, for use in overhead projectors (1)	0	0
9001 20 00	Material consisting of a polarizing film, supported on one or both sides by transparent material	0	0
9001 10 10 9001 10 90	Image reverser made up from an assembly of optical fibres	0	0
9002 11 00	Adjustable lens unit, having a focal length of between 115 mm and 140 mm, a diameter of not less than 120 mm and not more than 130 mm, and comprising a combination of between four and eight glass or methacrylic lenses, each lens coated on at least one side with a magnesium fluoride layer, for use in the manufacture of video projectors (1)	0	0
9021 30 90	Vascular prostheses of which the largest opening has an internal diameter not exceeding 8 mm	0	0
9021 30 90	Vascular prostheses incorporating a tubular carrier made of yarns enclosed in animal collagen	0	0
9021 30 90	Heart valves and parts thereof	0	0
9021 90 10	Receivers of hearing aids, contained in a housing whose external dimensions excluding connecting points do not exceed 5 × 6 × 8 mm	0	0
9021 90 90	Reading appliances for the blind, in which a miniature camera using photo-transistors transmits letters onto a scanning board with piezo-electric pencils, and their parts and accessories	0	0
9110 12 00	Assembly consisting of a printed circuit on which is mounted one quartz oscillator, at least one watch circuit and at least one capacitor, of a thickness not exceeding 5 mm for the manufacture of products falling within Chapter 91 (1)	0	0
9110 90 00 9114 90 00	Assembly consisting of a printed circuit on which is mounted a watch circuit, with a thickness not exceeding 5 mm, for the manufacture of products falling within Chapter 91 (1)	0	0
9608 91 00	Non-fibrous plastic pen-tips with an internal channel	0	0
9613 90 00	Flint wheels, whether or not with guard wheels, for use in the manufacture of non-refillable gas-fuelled pocket lighters (1)	0	0
9613 90 00	Piezo-electric ignition mechanism	0	0

(1) Control of the use for this special purpose shall be carried out pursuant to the relevant Community provisions.