COUNCIL REGULATION (EEC) No 4258/88

of 19 December 1988

applying generalized tariff preferences for 1989 in respect of certain agricultural products originating in developing countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas within the context of UNCTAD, the European Economic Community offered to grant tariff preferences on certain agricultural products of Chapters 1 to 24 of the Common Customs Tariff which originate in developing countries: whereas the preferential treatment proposed in that offer consists, in respect of certain goods which are subject to the trade arrangements laid down in Regulation (EEC) No 3033/80 (4), of a reduction in the fixed component of the charge applicable to such goods by virtue of that Regulation, and, in respect of products which are subject to the single customs duty, of a reduction in such duty; whereas preferential imports of the products concerned should be effected in general without quantitative restrictions;

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

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

Whereas the temporary and non-binding nature of the system means that the offer may be withdrawn wholly or in part at a later stage, thus maintaining the possibility of remedying any unfavourable situations which might arise, including in the African,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

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

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

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

Whereas according to the case law of the Court of Justice it is illegal to allocate Community quotas among the Member States unless compelling circumstances of an administrative, technical or economic character make it impossible to do otherwise; whereas in addition in cases where allocation is decided upon a mechanism is to be provided so as to protect the integrity of the common customs tariff;

Whereas it is impossible within the brief period before the entry into force of this Regulation for the administrations of the Member States to create the administrative and technical infrastructure required for centralized administration of the quotas for agricultural products set out in Annex I, it being in particular impossible to synchronize computer programmes between the

(1) OJ No C 302, 28. 11. 1988, p. 88.
(2) OJ No C 326, 19. 12. 1988.
(3) OJ No C 318, 12. 12. 1988.
(4) OJ No L 323, 29. 11. 1988, p. 1.

Member States and the Commission; whereas the technical equipment available to the administrations of the Member States varies from one to another, thus making it uncertain that within the short time available it would be possible to ensure efficient, secure and even-handed administration of the centralized scheme in 1989; whereas it is anticipated that these compelling circumstances will not re-occur in 1990 and thereafter;

Whereas it is appropriate to provide for a protective mechanism by the establishment of a Community reserve of 30 % with a system of automatic transfer from the Member States to the reserve of their allocated shares once the reserve has been used up to the 80 % level;

Whereas if, in the course of the quota period, the Community reserve is almost fully used, it is essential that the Member States return to the said reserve all of the unused part of their shares, in order to ensure that part of a Community tariff quota does not remain unused in a Member State when it could be utilized in others;

Whereas it is necessary to ensure equal and continous access for all Community importers to the Community tariff quotas and the uninterrupted application of the rate laid down for such quotas to all imports of the products concerned into all Member States until the quotas are used up;

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

Whereas such methods of administration call for close and particularly rapid cooperation between the Member States and the Commission;

Whereas it is expedient that the Community should authorize the importation of the products referred to in Annex II, originating in the countries and territories listed in Annex III, subject to the customs duties given in respect of each of them, without quantitative limitations; whereas the benefit of such preferential terms should be reserved for products originating in the countries and territories under consideration, the concept of 'originating products' being adopted in accordance with Commission Regulation (EEC) No 693/88 (3);

Whereas the Republic of Korea does not treat the Community on an equal footing with other trade partners and whereas it has taken discriminatory measures in respect of the Community in the sphere of the protection of intellectual property; whereas therefore it is inappropriate that the Republic of Korea should benefit from the scheme of generalized tariff preferences as long as this practice continues;

Whereas it is necessary to establish complete statistics on imports admitted in accordance with the provisions of this Regulation and to apply to the collection, preparation and transmission of these statistics Council Regulations (EEC) No 1736/75 (4) and (EEC) No 3367/87 (5);

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

HAS ADOPTED THIS REGULATION:

Article 1

1. From 1 January to 31 December 1989, the Common Customs duties shall be:

— partially or totally suspended within the framework of global quotas in respect of the products listed in Annex I,

— partially or totally suspended in respect of the products listed in Annex II,

— totally suspended in respect of the products listed in Annex IV.

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

2. The arrangements laid down in paragraph 1 shall apply only in respect of products originating in the countries and territories:

— listed in Annex III, as regards some products in Annex I and the products in Annex II,

(1) OJ No L 175, 12. 7. 1979, p. 1.
(2) OJ No L 297, 29. 10. 1983, p. 13.
(3) OJ No L 77, 22. 3. 1988, p. 1.
(4) OJ No L 183, 14. 7. 1975, p. 3.
(5) OJ No L 321, 11. 11. 1987, p. 3.

— listed in Annex V, as regards the products in Annexes I and IV.

3. The preferences granted by this Regulation are suspended, on a temporary basis, for products originating in the Republic of Korea.

The benefit of the tariff quotas opened for imports of unmanufactured tobaccos specified in Annex I is not granted for products originating in China.

4. Preferential entry as provided for in this Regulation shall be subject to conformity with the rules of the origin of products determined by Regulation (EEC) No 693/88.

Entry under the tariff quota opened for imports of unmanufactured Virginia 'flue-cured' type tobaccos shall be subject to the production of a certificate of authenticity issued by one of the authorities listed in Annex I to Commission Regulation (EEC) No 4128/87 (1).

Pisco and singani, listed in Annexes II and IV and falling within CN code ex 2208 90 51, and tequila falling within CN code ex 2208 90 53, shall qualify for the preferential system subject to the production of a certificate of authenticity appearing in the certificate of origin and drawn up according to the procedure referred to in Regulation (EEC) No 693/88.

5. The tariff quotas and the partial or total suspensions of duties, without quantitative limitations, shall be administered in accordance with the following provisions.

SECTION I

Provisions concerning the administration of the global Community tariff quotas

Article 2

Community imports of the products listed in Annex I shall benefit from the customs duties specified for each product, within the volumes specified in column 5 of that Annex.

Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against these tariff quotas listed in Annex I.

Article 3

A first tranche of 70 % of each of the Community tariff quotas listed in Annex I shall be apportioned among the Member States; the shares for each Member State shall, subject to Article 5, be valid until 31 December 1989 and shall be those indicated in column 6 of Annex I against each product subject to quotas listed therein.

2. The second tranche of each of the tariff quotas shall constitute the reserve specified in each case in column 5 of Annex I.

Article 4

Where a Member State has used all of its quota share it draws on the reserve in accordance with the procedures laid down in Article 8 relating to fixed duty-free amounts.

Article 5

1. Once at least 80 % of the reserve of one of the tariff quotas, as defined in Article 7 (2), has been used up, the Commission shall inform the Member States thereof.

2. It shall also notify Member States in this case of the date from which drawings on the Community reserve must be made according to the provisions laid down in Article 8.

3. Within a time limit fixed by the Commission as from the date referred to in paragraph 2, Member States shall be required to return to the reserve all the quantities which have not been used on that date, within the meaning of Article 6 (2).

Article 6

1. The Member States shall ensure free access to the shares allocated, or those that have been drawn to them, for importers of the said goods. The Member States shall take all the appropriate measures to ensure that the drawings that they effect pursuant to Article 3 may be charged without interruption against the quota amounts.

2. The extent to which a Member State has used up its share shall be determined on the basis of imports of the said goods which have been entered for free circulation and which are accompanied by a certificate of origin in accordance with the rules referred to in Article 1 (4).

(1) OJ No L 387, 31. 12. 1987, p. 1.

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

Article 7

By 28 February 1990, at the latest, Member States shall notify the Commission of the final total of the quantities charged and any balance of the shares still unused at 31 December 1989. Up to the limit of the balances remaining, and at the request of the Member States, the Commission shall authorize the Member States to make any necessary regularization of the quantities charged against imports actually made during the period reffered to in Article 1 (1). The Commission shall inform the Member States thereof.

Article 8

If an importer presents in a Member State, whose share is used up, a declaration of entry into free circulation, including a request for preferential benefit for a product listed in Annex I and if this declaration is accepted by the customs authorities, the Member State concerned shall inform the Commission and draw an amount corresponding to its requirements.

The drawing requests, with indication of the date of acceptance of the said declarations, must be transmitted to the Commission without delay.

The drawings are granted by the Commission by reference to the date of acceptance of the declarations of entry into free circulation by the customs authorities of the Member State concerned to the extent that the available balance so permits.

If a Member State does not use the quantities drawn, it shall return them as soon as possible to the reserve.

If the quantities requested, corresponding to a certain date, are greater than the available balance of the reserve, allocation shall be made on a *pro rata* basis with respect to the requested quantities. Member States shall be informed by the Commission of the drawings made.

Article 9

The Commission shall keep account of the quantities drawn by the Member States conforming to Article 3 and shall inform each of them as soon as it receives notification of the exhausting of the volumes opened. It shall ensure that the drawing which uses up any of these quotas is limited to the balance available and, to this end, specify the amount to the Member State which proceeds to the last drawing.

The fact that the quota amounts have been used shall forthwith be brought to the notice of Member States. This communication shall be the subject of a publication in the *Official Journal of the European Communities*, C Series.

SECTION II

Products of Chapters 1 to 24 of the Common Customs Tariff imported without quantitative limitations

Article 10

1. Community imports of the products listed in Annex II originating in the countries listed in Annex III shall benefit from the customs duties specified for each product, without prejudice to the levying of additional duties which may be applicable.

2. The products listed in Annex IV originating in the countries listed in Annex V shall be imported into the Community free of customs duties without prejudice to the levying of additional duties which may be applicable.

Article 11

Where the Commission finds that imports of products benefiting from the treatment provided for in Article 10 are imported into the Community in quantities or at prices which place or are likely to place Community producers of similar or directly competitive products at a serious disadvantage, the levying of customs duties applied within the Community may be reintroduced in whole or in part on imports of the products in question from the country or countries or territory or territories which are the cause of such disadvantage. Such measures may also be taken in the event of actual or potential serious disadvantage which is confined to a single region of the Community.

Article 12

1. The Commission may decide, by means of a Regulation, to reintroduce the levying of customs duties for a specified period, in order to ensure that Article 11 is applied.

2. Where action on the part of the Commission is requested by a Member State, the former shall give its

decision within a period of not more than 10 working days from the date of receipt of the request and shall inform the Member State of this decision.

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

Article 13

Articles 11 and 12 shall prejudice neither the application of the safeguard clauses adopted under the common agricultural policy pursuant to Article 43 of the Treaty nor those adopted under the common commercial policy pursuant to Article 113 of the Treaty.

SECTION III

General provisions

Article 14

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

Article 15

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

Article 16

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

Article 17

This Regulation shall enter into force on 1 January 1989.

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

Done at Brussels, 19 December 1988.

For the Council

The President

Th. PANGALOS

ANNEX I

List of products subject to Community preferential tariff quotas

Order No	CN code	Description	Rate of duty	Quota amount (tonnes)	First part	
(1)	(2)	(3)	(4)	(5)	(6)	
50.0015	ex 2008 20 51 ex 2008 20 59 ex 2008 20 71 ex 2008 20 79 ex 2008 20 91 ex 2008 20 99	Preserved pineapples, in slices, half slices or spirals	15 % + AD S/Z (1)	32 850 (reserve: 9 850)	BNL DK D GR E F IRL I P UK	3 230 650 9 850 40 890 180 150 1 090 50 6 870
50.0025	ex 2008 20 51 ex 2008 20 59 ex 2008 20 71 ex 2008 20 79 ex 2008 20 91 ex 2008 20 99	Preserved pineapples, other than in slices, half slices or spirals	12 % + AD S/Z (1)	47 320 (reserve: 14 200)	BNL DK D GR E F IRL I P UK	3 090 770 14 510 280 2 550 1 850 190 930 80 8 870
50.0030	ex 2101 10 11	Extracts of coffee, obtained by a water method of extraction from roasted coffee, put in powder form, granulated, in grains, in tablets or in a similar solid form	9 %	19 200 (reserve: 5 760)	BNL DK D GR E F IRL I P UK	990 30 200 235 35 185 26 35 4 9 900
50.0040	2401 10 10 2401 20 10	Unmanufactured tobacco — Flue-cured Virginia type	6 % with min. of ECU 16 and max. of ECU 27/100 kg net weight or 0 % (countries listed in Annex V)	66 950 (reserve: 20 100)	BNL DK D GR E F IRL I P UK	5 060 1 070 7 205 355 3 385 775 1 385 2 535 710 24 370
50.0050	2401 10 50 2401 10 70 2401 10 80 2401 10 90 2401 20 50 2401 20 70 2401 20 80 2401 20 90	Unmanufactured tobacco — Other, excluding the sun-cured oriental type	14 % with min. of ECU 28 and max. of ECU/31/100 kg net weight	20 000 (reserve: 6 000)	BNL DK D GR E F IRL I P UK	3 010 645 1 670 15 6 730 1 400 15 30 260 225

(1) Additional duty on sugar. To be levied where the sugar content exceeds 17 % by weight in the case of products falling within CN code ex 2008 20 51 and 19 % by weight for products of CN code ex 2008 20 71.

ANNEX II

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

Order No	CN code	Description	Rate of duty
(1)	(2)	(3)	(4)
52.0010	0101 19 10	Live horses Horses, for slaughter (e)	2 %
52.0020	0101 19 90	Other	12 %
52.0030	0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90	Meat of swine, fresh, chilled or frozen	Free
52.0040	0206 10 99 0206 21 00 0206 29 99	Edible offal fresh, chilled or frozen Of bovine animals	2 %
52.0050	0206 80 91 0206 90 91	Of horses, asses, mules and hinnies	5 %
52.0060	 0208 10 90 ex 0208 90 30	Other meat and edible meat offal, fresh, chilled or frozen Of furred game	Free
52.0070	0208 20 00	Of frogs' legs	
52.0080	0208 90 10	Of domestic pigeons	5 %
52.0090	0208 90 90	Other	Free
52.0100	 0301 10 90	Live fish Ornamental saltwater fish	Free (**)
52.0110	0301 91 00	Trout	10 % (**)
52.0120	ex 0301 99 90	Sharks Atlantic halibut and lesser or Greenland halibut	4 % (**)
52.0130	 0302 11 00	Fish, fresh or chilled Trout	10 % (**)
52.0140	0302 21 10	Lesser or Greenland halibut	4 % (**)
52.0150	0302 21 30	Atlantic halibut	4 % (**)
52.0160	0302 65	Dogfish and other sharks	
52.0170	0302 70 00	Livers and roes	5 % (**)

(a) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the designation of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the application of the CN code. Where ex CN code positions are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.
(b) Preferences are not to be granted in respect of products marked with one asterisk, originating in China.
(c) Preferences are not to be granted in respect of products marked with two asterisks, originating in Greenland.
(d) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only taken entries.
(e) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.0180	0303 21 00	Fish, frozen Trout	10 % (**)
52.0190 52.0200	0303 31 10 0303 31 30	Lesser or Greenland halibut Atlantic halibut	4 % (**)
52.0210	0303 75	Dogfish and other sharks	4 % (**)
52.0220	0303 80 00	Livers and roes	5 % (**)
52.0230	0304 10 11 0304 20 11	Fish fillets and other fish meat, fresh, chilled or frozen Frozen fillets of trout	10 % (**)
52.0240	ex 0304 10 99	Of shark and Atlantic or lesser Greenland halibut	4 % (**)
52.0250 52.0260	0304 20 61 0304 20 60 ex 0304 20 99	Of shark Of halibut	10 % (**)
52.0270	ex 0304 90 99	Of shark Of Atlantic or lesser Greenland halibut	4 % (**)
52.0280 52.0290	ex 0305 30 90 0305 59 70 0305 69 30	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process Fillets of *Hilsa* spp., in brine Atlantic halibut	10 % (**)
52.0300	0305 69 50	Salmon	2 % (**)
52.0310	ex 0305 69 90	*Hilsa* spp., in brine	8 % (**)
52.0320	0306 11 00	Crustaceans Rock lobster and other sea crawfish	7 % (**)
52.0330 52.0340	0306 12 0306 13 10	Lobsters Shrimps and prawns	4 % (**)
52.0350	0306 13 90	Other shrimps and prawns	4,5 % (**)
52.0360 52.0370 52.0380	0306 14 0306 19 10 ex 0306 19 90	Crabs Freshwater crayfish *Perullus* spp.	4 % (**)
52.0390	0306 21 00	Rock lobster and other sea crawfish	7 % (**)
52.0400 52.0410	0306 22 0306 23 10	Lobsters Shrimps and prawns	4 % (**)
52.0420	0306 23 90	Other shrimps and prawns	4,5% (**)
52.0430 52.0440	0306 24 0306 2910	Crabs Freshwater crayfish	4 % (**)
52.0450	ex 0306 29 90	*Perullus* spp.	4 % (**)
52.0460	0307 21 00 0307 29 10 0307 29 90	Scallops, and other molluscs	4 % (**)
52.0470	0307 31 10	Mussels (*Mytillus* spp.)	5,5 % (**)
52.0480	0307 31 90	Mussels (*Perna* ssp.)	4 % (**)
52.0490	0307 39 10	Mussels (*Mytillus* ssp.)	5,5 % (**)

(1)	(2)	(3)	(4)
52.0500 52.0510	0307 39 90 0307 41 0307 49 11	Mussels (*Perna* ssp.) Cuttlefish and squid	4 % (**)
52.0520	0307 49 19	Cuttlefish	5,5 % (**)
52.0530 52.0540 52.0550 52.0560	0307 49 31 0307 49 33 0307 49 39 0307 49 51 0307 49 71 0307 49 91 0307 49 99 0307 51 00 0307 59 10 0307 59 90 0307 91 00 0307 99 13 0307 99 19 0307 99 90	Squid Cuttlefish Squid Octopus	4 % (**)
52.0570	0409	Natural honey	25 %
52.0580	 ex 0410	Edible products of animal origin, not elsewhere specified or included — Royal jelly	4 %
	ex 0410	— Other	2 %
52.0590 52.0600	 0505 10 90 0505 90 00	Skins and other parts of birds, with their feathers or down, powder and waste of feathers or parts of feathers Feathers of a kind used for stuffing; down Other	Free
52.0610	 0509 00 90	Natural sponges of animal origin Other	Free
52.0620	 0602 10 90	Other live plants (including their roots), cuttings and slips Unrooted cuttings and slips Other	6 %
52.0630	0602 99 30 0602 99 45 0602 99 49 0602 99 59 ex 0602 99 70 0602 99 91 0602 99 99	Trees and shrubs, excluding fruit and forest trees and shrubs; other live plants, cuttings and roots, excluding yuccas and cacti not planted in pots, tubs, boxes or the like	12 %
52.0640	ex 0602 99 70 ex 0602 99 99	Yuccas and cacti, not planted in pots, tubs, boxes or the like	8 %
52.0650	 0603 10 13	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared Fresh carnations from 1 June to 31 October	22 %
52.0660 52.0670	0603 10 15 ex 0603 10 29 0603 10 55 ex 0603 10 69	Orchids and anthurium	15 %
52.0680	ex 0603 90 00	Other Cut flowers, not further prepared than dried	7 %
52.0690	ex 0603 90 00	Cut flowers, dyed, bleached, impregnated or otherwise prepared	15 %

(1)	(2)	(3)	(4)
52.0700	ex 0604 10 90 0604 91 10 0604 91 90	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared Fresh	7 %
52.0710	ex 0604 10 90 0604 99 10	Not further prepared than dried	2 %
52.0720	0604 99 90	Other	14 %
52.0730	0706 90 30	Horse-radish *(Cochlearia armoracia)*	13 %
52.0740	ex 0709 20 00	Other vegetable, fresh or chilled Asparagus, from 1 October to 31 January	12 %
52.0750 52.0760	ex 0709 30 00 ex 0709 40 00	Aubergines, from 1 January to 31 March Celery, other than celery sticks, from 1 January to 31 March	9 %
52.0770	0709 60 99	Pimento	5 %
52.0780 52.0790	ex 0709 90 70 ex 0709 90 90 ex 0709 90 90	Courgettes, from 1 January to the last day of February Pumpkins and courgettes, from 1 January to the last day of February Other, excluding parsley, from 1 January to 31 March	9 %
	ex 0709 90 90	Okra	Free
52.0800	0710 40 00	Vegetables (uncooked or cooked by steaming or by boiling in water), frozen Maize	3 %
52.0810	0710 80 59	Pimento	5 %
52.0820	ex 0710 80 90	Other — Okra	13 %
52.0830	0711 90 30	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 Maize	3 %
52.0840	0711 90 10	Pimento	5 %
52.0850	ex 0711 90 70	Okra	Free
	ex 0711 90 70	Bamboo shoots	6 %
52.0860	ex 0712 30 00	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared Mushrooms, excluding cultivated mushrooms	6 %
52.0870	ex 0712 90 90	Horse-radish *(Cochlearia armoracia)*	Free
	ex 0712 90 90	Okra	7 %
52.0880	0713 10 90 ex 0713 20 90	Dried leguminous vegetables, shelled, whether or not skinned or split Other Other, excluding chickpeas of the species *Cicer arietinum*	2 %

(1)	(2)	(3)	(4)
52.0890	ex 0713 20 90 0713 31 90	Chickpeas of the species *Cicer arietinum* not for sowing	Free
52.0900	0713 32 90 0713 33 90 0713 39 90	Beans of the genera *Phaseolus* or *Vigna*, not for sowing	
52.0910	0713 50 90	Broad beans (*Vicia faba* var. *major)* and horse beans *(Vicia faba* var. *eguina, Vicia faba* var. *minor)* not for sowing	3 %
	ex 0713 90 90	Other peas, other than cajan peas of the species *Cajanus cajan*	
52.0920	ex 0713 90 90	Cajan peas of the species *Cajanus cajan*	Free
52.0930		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	Free
	0714 20 10	Sweet potatoes for human consumption (e)	
52.0940	0714 90 90	Other	
52.0950	0801 10 10 0801 10 90	Coconuts	Free
52.0960	0802 50 00	Pistachios	Free
52.0970	0802 90 10	Pecans	
52.0980	0802 90 30	Areca (or betel) and cola	
52.0990	0802 90 90	Other nuts	
52.1000	0803 00 90	Dried bananas, including plantains	Free
52.1010	ex 0804 10 00	Dates For industrial transformation, excluding the manufacture of alcohol, or for conditioning for retail sale in immediate packings with a net capacity of 11 kg or less (e)	8 %
52.1020	0804 40 10	Avocados, from 1 December to 31 May	3,5 %
52.1030	0804 40 90	Avocados, from 1 June to 30 November	6 %
52.1040	ex 0804 50 00	Guavas and mangosteens	Free
	ex 0804 50 00	Mangoes	4 %
52.1050	ex 0805 20 10 ex 0805 20 30 ex 0805 20 50 ex 0805 20 70 ex 0805 20 90	Clementines, from 15 May to 15 September Mandarins (including tangerines and satsumas); wilkings and other similar citrus hybrids, from 15 May to 15 September	16 %
52.1060	ex 0805 30 90	Limes *(Citrus aurantifolia* var. *lumio* and var. *limetta)*	9,6 %
52.1070	ex 0807 10 10	Watermelons, from 1 November to 30 April	6,5 %
52.1080	0807 20 00	Pawpaws	Free
52.1090	0809 40 90	Sloes	7 %
52.1100	0810 20 90 0810 30 90	Other berries	5 %
52.1110	0810 40 30	Bilberries of the species *Vaccinium myrtillus*	Free
52.1120	0810 40 50	Fruit of the species *Vaccinium macrocarpon* and *Vaccinium corymbosum*	3 %
52.1130	0810 40 90 ex 0810 90 90	Other berries	5 %
52.1140	0810 90 10	Kiwis	6 %

(e) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.1150	ex 0810 90 90	Rose-hip fruit	Free
	ex 0810 90 90	Other stone fruit	7 %
	ex 0810 90 90	Other fruit	6 %
52.1160	0811 20 59	Fruit and nuts, incooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter Blackberries (brambleberries), mulberries	8 %
52.1170	0811 20 90	Other berries	6 %
52.1180	0811 90 50	Bilberries (fruit of the species *Vaccinium myrtillus*)	7 %
52.1190	0811 90 70	Fruit of the species *Vaccinium myrtilloides* and *Vaccinium angustifolium*	2 %
52.1200	ex 0811 90 90	Quinces	10 %
	ex 0811 90 90	Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 30 90, 0810 40 10, 0810 40 50, 0810 90 10 and 0810 90 90	6 %
	ex 0811 90 90	Rose-hip fruit	Free
52.1210	ex 0811 20 11 ex 0811 90 10	Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	6 %
52.1220	ex 0811 20 19 ex 0811 90 30	Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	6 %
52.1230	0812 90 30	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption Pawpaws	Free
52.1240	0812 90 40	Bilberries (fruit of the species *Vaccinium myrtillus*)	2 %
52.1250	ex 0812 90 90	Quinces	4 %
	ex 0812 90 90	Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0805 40 00, 0810 40 10, 0810 40 50, 0810 40 90, 0810 30 90, 0810 20 90, 0810 90 10 and 0810 90 90	Free
52.1260	0813 10 00	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter Apricots	5,5 %
52.1270	0813 40 30	Pears	4 %
52.1280	0813 40 50	Pawpaws	Free
52.1290	ex 0813 40 90	Tamarind (pods, pulp) Rose-hip fruit	
52.1300	0814 00 00	Peel of citrus fruit or melons, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Free

(1)	(2)	(3)	(4)
52.1310	0901 11 00	Coffee, not roasted, not decaffeinated	4 %
52.1320	0901 12 00	Coffee, not roasted, decaffeinated	8,5 %
52.1330	0901 21 00	Coffee roasted, not decaffeinated	11,5 %
52.1340	0901 22 00	Coffee roasted, decaffeinated	12,5 %
52.1350	0901 30 00	Coffee husks and skins	7 %
52.1360	0901 40 00	Coffee substitutes containing coffee	13 %
52.1370	0902 10 00 0902 30 00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free
52.1380	 0904 11 90	Pepper of the genus *Piper;* dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* Pepper, neither crushed nor ground, other than for industrial use	3 %
52.1390	0904 12 00	Pepper, crushed or ground	4 %
52.1400	0904 20 39 ex 0904 20 90	Pimento of the genus *Capsicum*, or of the genus *Pimenta*, neither crushed nor ground Pimento of the genus *Capsicum*, crushed or ground	5 %
52.1410	ex 0904 20 90	Other crushed or ground	4 %
52.1420	0906	Cinnamon and cinnamon-tree flowers	Free
52.1430	0907	Cloves (whole fruits, cloves and stems)	10 %
52.1440	0908 10 90 0908 20 90	Nutmeg, other Mace, crushed or ground	Free
52.1450	 0909 10 10	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper Seeds of anise	Free
52.1460	0909 10 90	Seeds of badian	7 %
52.1470	0909 30 0909 40 0909 50	Seeds of cumin Seeds of caraway Seeds of fennel or juniper	Free
52.1480	 0910 40 13	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices Thyme neither crushed nor ground, other than wild thyme	11 %
52.1490	0910 40 19	Thyme crushed or ground	13 %
52.1500	0910 40 90	Bay leaves	12 %
52.1510	0910 91 10	Other spices mixtures, neither crushed nor ground	Free
52.1520	0910 91 90	Crushed or ground	3 %
52.1530	0910 99 91	Other neither crushed nor ground	Free

(1)	(2)	(3)	(4)
52.1540	0910 99 99	Crushed or ground	3 %
52.1550		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	2 %
	1106 10 00	Flour and meal of the dried leguminous vegetables of heading No 0713	
52.1560	1106 30 10	Flour, meal and powder of bananas	Free
52.1570	ex 1106 30 90	Flour, meal and powder of chestnuts	7,5 %
52.1580	ex 1106 30 90	Other than of chestnuts	2 %
52.1590	1211 10 00	Liquorice roots	Free
52.1600	1211 90 30	Tonquin beans	
52.1610	1212 10 91	Locust bean seeds, not decorticated, crushed or ground	Free
52.1620	1212 10 99	Other locust bean seeds	6 %
52.1630	1212 20 00	Seaweeds and other algae	Free
52.1640	1212 30 00	Apricot peach or plum stones and kernels	
52.1650		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	Free
		Vegetable saps and extracts	(*)
	1302 12 00	Of liquorice	
	1302 14 00	Of pyrethrum or of the roots of plants containing rotenone	Free
	1302 19 30	Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	
	1302 19 91	Other medicinal	
52.1660		Pectic substances, pectinates and pectates	12 %
	ex 1302 20 10	Dry, excluding apple, pear and quince pectic substances	
52.1670	ex 1302 20 90	Other, excluding apple, pear and quince, pectic substances	7 %
52.1680	1302 31 00	Agar-agar	Free
	1302 32 10	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds	
52.1690		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil not emulsified or mixed or otherwise prepared	Free
	1503 00 19	Lard stearin and oleostearin other than for industrial uses	
	1503 00 30	Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (e)	
52.1700	1503 00 90	Other	4 %
52.1710		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Free
	1504 10 10	Fish-liver oils and their fractions of a vitamin A content not exceeding 2 500 IU/g	
52.1720	ex 1504 20 10	Fats and oils and their fractions, of fish, other than liver oils; solid fractions in immediate packings of a net capacity of 1 kg or less	16 %
	ex 1504 20 10	Other solid fractions	11 %

(e) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.1730	ex 1504 30 19	Fats and oils and their fractions, of marine mammals; solid fractions, in immediate packings of a net capacity of 1 kg or less	16 %
	ex 1504 30 19	Other solid fractions	11 %
52.1740	1505	Wool grease and fatty substances derived therefrom (including lanolin)	Free
52.1750	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Free
52.1760	1507 10 10	Soya-bean oil and its fractions Crude oil, whether or not degummed for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.1770	1511 10 10	Palm oil and its fractions Crude oil for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.1780	1511 10 90	Other	4 %
52.1790	1511 90 11	Other Solid fractions In immediate packings of a net capacity of 1 kg or less	16 %
52.1800	1511 90 19	Other	11 %
52.1810	1511 90 99	Other	12 %
52.1820	ex 1512 11 10	Safflower oil and fractions thereof for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.1830	1512 21 10	Cotton-seed oil and its fractions for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	
52.1840	1513 11 10	Coconut (copra) oil and fractions thereof, whether or not refined, but not chemically modified Crude oil For technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.1850	1513 11 91	In immediate packings of a net capacity of 1 kg or less	18 %
52.1860	1513 11 99 1513 21 91	Other	7 %
52.1870	1513 19 11 1513 29 11	Solid fractions In immediate packings of a net capacity of 1 kg or less	16 %
52.1880	1513 19 19 1513 29 19	Other	11 %
52.1890	1513 19 30	Other For technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	6,5 %

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(1)	(2)	(3)	(4)
52.1900	1513 19 91 1513 29 50	In immediate packings of a net capacity of 1 kg or less	18 %
52.1910	1513 19 99 1513 29 91	Other	13 %
52.1920 52.1930	1513 21 11 1513 21 19	Palm kernel oil for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e) Babassu oil for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.1940	1513 21 30	Other in immediate packings of a net capacity of 1 kg or less	18 %
52.1960	1513 29 11	Other solid fractions in immediate packings of a net capacity of 1 kg or less	16 %
52.1970	1513 29 19	Other	11 %
52.1980	ex 1513 29 30	Palm kernel oil for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	6,5 %
52.2010	ex 1514 10 10	Rape, mustard oil and fractions thereof, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.2020	 1515 21 10	Other fixed vegetable fats and oils (including jojoba oil) and their fractions Maize (corn) oil and its fractions for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.2030	1515 30 90	Castor oil and its fractions, other	6 %
52.2040	1515 40 00	Tung oil and its fractions	Free
52.2050	1515 50 11	Sesame oil and its fractions for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.2060 52.2070	1515 60 90 1515 90 10	Jojoba oil and its fractions other than raw oil Oiticica oil; myrtle wax and Japan wax; their fractions	Free
52.2080	1515 90 40	Other oils and their fractions for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e)	2,5 %
52.2090 52.2100	1515 90 51 1515 90 91	Other crude oils, solid, in immediate packings of a net capacity of 1 kg or less Other, solid, in immediate packings of a net capacity of 1 kg or less	18 %
52.2110	 1516 10 10	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidninized, whether or not refined, but not further prepared Animal fats and oils and their fractions, in immediate packings of a net capacity of 1 kg or less	16 %
52.2120	1516 10 90	Other	11 %
52.2130	1516 20 10	Hydrogenated castor oil, so-called 'opal wax'	Free

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(1)	(2)	(3)	(4)
52.2140	1516 20 91	Vegetable fats and oils and their fractions, in immediate packings of a net capacity of 1 kg or less	16 %
52.2150	1516 20 99	Other	11 %
52.2160	1517 90 93	Edible mixtures or preparations of a kind used as mould release preparations	Free
52.2170	1518 00 10	Linoxyn	Free
52.2180	1518 00 31	Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (e), crude	2,5 %
52.2190	1519 11 00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols Stearic acid	Free
52.2200	1519 12 00	Oleic acid	3 %
52.2210	1519 13 00 1519 19 00 1519 20 00	Tall oil fatty acids Other Acid oils from refining	Free
52.2220	1519 30 00	Industrial fatty alcohols	5 %
52.2230	1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	Free
52.2240	1521 10 90 1521 90 10 1521 90 99	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured Other than raw Spermaceti, whether or not refined or coloured Beeswax and other insect waxes, whether or not refined or coloured, other than raw	Free
52.2250	1522 00 10 1522 00 91 1522 00 99	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes Degras Residues resulting from the treatment of fatty substances or animal or vegetable waxes Other Oil foots and dregs; soapstocks Other	Free
52.2260	1602 20 10	Other prepared or preserved meat, meat offal or blood Goose or duck liver	14 %
52.2270	1602 41 90 1602 42 90 1602 49 90	Of swine, other than domestic swine	8 %
52.2280	ex 1602 50 90	Prepared or preserved bovine tongue	17 %
52.2290	ex 1602 90 31	Game	8 %
	ex 1602 90 31	Rabbit	14 %

(e) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)	(4)
52.2300	ex 1602 90 71 ex 1602 90 79	Other, of sheep	18 %
	ex 1602 90 71 ex 1602 90 79	Other, of goats	16 %
	1602 90 99	Other	16 %
52.2310	1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates In immediate packings of a net capacity of 1 kg or less	5 %
52.2320	1603 00 30	In immediate packings of a net capacity of more than 1 kg but less than 20 kg	Free
52.2330	1604 11 00	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs Salmon	4 % (**)
52.2340	1604 13 90	Other (than sardines)	9 % (**)
52.2350	1604 14 90	Atlantic bonito (*Sarda* spp.)	18 % (**)
52.2360	1604 15 10	Mackerel of the species *Scomber scombrus* and *Scomber japonicus*	19 % (**)
52.2370	1604 15 90	Mackerel of the species *Scomber australasicus*	9 % (**)
52.2380	1604 19 10	Salmonidae, other than salmon	4 %
52.2390	1604 19 50	Fish of the species *Orcynopsis unicolor*	19 % (**)
52.2400	1604 19 91	Fillets, raw, coated with batter or breadcrumbs, deep frozen	10 % (**)
52.2405	1604 19 90	Other fish, whole or in pieces	9 % (**)
52.2410	1604 20 10 1604 20 30	Of salmon Of Salmonidae, other than salmon	4 % (**)
52.2420	ex 1604 20 50	Atlantic bonito (*Sarda* spp).	18 % (**)
52.2430	ex 1604 20 50	Mackerel of the species *Scomber scombrus* and *Scomber japonicus* and fish of the species *Orcynopsis unicolor*	19 % (**)
	ex 1604 20 90	Other, excluding herrings	9 % (**)
52.2440	1604 30 10	Caviar (sturgeon roe)	12 % (**)
52.2450	1604 30 90	Caviar substitutes	14 % (**)
52.2460	1605 10 00 ex 1605 20 00 1605 30 00 1605 40 00 ex 1605 90 10	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved Crab Shrimps and prawns excluding shrimps of the *Crangon* spp. type Lobster Other crustaceans Molluscs excluding snails other than seasnails	6 % (**)
52.2470	1605 90 90	Other	16 %
52.2480	1702 50 00 1702 90 10	Chemically pure fructose and maltose	Free
52.2490	1704 10 11 1704 10 19 1704 10 91 1704 10 99	Chewing gum	2 %

(1)	(2)	(3)	(4)
52.2500	1704 90 10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	9 %
52.2510	1704 90 30	White chocolate	4 %
52.2520	1704 90 51 1704 90 55 1704 90 61 1704 90 65 1704 90 71 1704 90 75 1704 90 81 1704 90 99	Pastes, including marzipan Throat pastilles and cough drops Sugar-coated (panned) goods Gum confectionery and jelly confectionery Boiled sweets whether or not filled Toffees, caramels and similar sweets Compressed tablets Other	6 %
52.2530	1803 10 00 1803 20 00	Cocoa paste, whether or not defatted	11 %
52.2540	1804	Cocoa butter, fat and oil	8 %
52.2550	1805	Cocoa powder, not containing added sugar or other sweetening matter	9 %
52.2560	 ex 1806 10 10 ex 1806 10 30 ex 1806 10 90	Chocolate and other food preparations containing cocoa Cocoa powder, not otherwize sweetened than by the addition of sucrose	3 %
52.2570	1806 20 10 1806 20 30 1806 20 50 1806 20 90 1806 31 00 1806 32 10 1806 32 90 1806 90 11 1806 90 19 1806 90 31 1806 90 39 1806 90 50	Chocolate and other food preparations	9 %
52.2580	 1901 10 00 1901 20 00 ex 1901 90 90	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 heading 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 Preparations for infant use, put for retail sale Mixes and doughs for the preparation of bakers' wares of heading No 1905 Other	Free
	ex 1901 90 90	Other preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough known as 'papad'	Free (1)

(1) No additional duties are levied.

(1)	(2)	(3)	(4)
52.2590	ex 1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms, excluding those obtained from potato starch	2 %
52.2600		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	Free
	1904 10 10 1904 10 30 1904 10 90	Prepared food obtained by the swelling or roasting of cereals or cereal products	
52.2610	1904 90 10	Of rice	3 %
52.2620	1904 90 90	Of other cereals	2 %
52.2630	1905 10 00	Crispbread	Free
52.2640	1905 20 10 1905 20 30 1905 20 90	Gingerbread and the like	Free
52.2660	1905 90 10	Matzos	Free
52.2670	1905 90 20	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free
52.2680	1905 90 30	Bread	4 %
52.2690		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	14 %
	2001 20 00	Onions	
52.2695	2001 90 20	Fruit of the genus *Capsicum* other than sweet peppers and pimentos	5 %
52.2700	2001 90 50 ex 2001 90 90	Mushrooms Other, excluding 'mixed pickles' and sweet peppers	14 %
52.2710	2001 90 30	Sweet corn	3 %
52.2720	ex 2001 90 90	Palmtree hearts	7 %
52.2730	ex 2001 90 90	Papaya chutney	9 %
		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	14 %
	2003 20 00	Truffles	
52.2740		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen	3 %
	2004 90 10	Sweet corn	
52.2750	ex 2004 90 30	Sauerkraut	15 %
	ex 2004 90 30	Capers	12 %

(1)	(2)	(3)	(4)
52.2760	ex 2004 90 99	Asparagus	20 %
	ex 2004 90 99	Bamboo shoots	11 %
	ex 2004 90 99	*Moringa oleifera* (drumsticks)	Free
52.2770	2005 30 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen Sauerkraut	15 %
52.2780	2005 60 00	Asparagus	20 %
52.2790	2005 80 00	Sweet corn	3 %
52.2795	ex 2005 90 10	Fruit of the genus *Capsicum*	5 %
52.2800	2005 90 30	Capers	12 %
52.2810	ex 2005 90 90	Bamboo shoots	11 %
	ex 2005 90 90	*Moringa oleifera* (drumsticks)	Free
52.2820	ex 2006 00 39	Fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) Other, with a sugar content exceeding 13 % by weight Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 40 00, 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	6 %
52.2830	ex 2006 00 90	Other, than with a sugar content not exceeding 13 % Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0805 90 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	6 %
52.2840	ex 2007 10 90	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 Other Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
52.2850	ex 2007 91 10 ex 2007 91 30	Jams and marmalades of citrus fruit With a sugar content exceeding 30 % by weight, excluding orange jam and marmalade With sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marmalade	18 %
52.2860	ex 2007 91 90	Other, excluding orange jam and marmalade	19 %
52.2870	ex 2007 99 39	With a sugar content exceeding 30 % by weight Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples) 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
52.2880	ex 2007 10 10 ex 2007 99 59	With a sugar content exceeding 13 % but not exceeding 30 % by weight Fruit falling within heading Nos 0801, 0803, 0804 (except figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %

(1)	(2)	(3)	(4)
52.2890	ex 2007 99 90	Other Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
52.2900	2008 11 91 2008 11 99 ex 2008 19 10	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included Ground-nuts Other, including mixtures in immediate packings of a net content exceeding 1 kg, excluding almonds, walnuts and hazelnuts	6 %
52.2910	ex 2008 19 10	Other including mixtures in immediate packings of a net content exceeding 1 kg Almonds, walnuts and hazelnuts	12 % (*)
52.2920	ex 2008 19 90	Other, in immediate packings of a net content not exceeding 1 kg Almonds, walnuts and hazelnuts	6 %
	ex 2008 19 90	Other, in immediate packings of a net content not exceeding 1 kg	11,5 % (*)
52.2930	2008 20 11	Pineapples, in immediate packings of a net capacity Of 1 kg or more, with a sugar content exceeding 17 % by weight	10 %
52.2940	2008 20 19	Other	10 %
52.2950	2008 20 31	Of 1 kg or less, with a sugar content exceeding 19 % by weight	10 %
52.2960	2008 20 39	Other	10 %
52.2970	2008 30 11 2008 30 19	Citrus fruit containing added spirit, with a sugar content exceeding 9 % by weight	25 %
52.2980	2008 30 31 2008 30 39	Other citrus fruit	25 %
52.2990	2008 30 51	Containing added sugar, in immediate packings of a net capacity of more than 1 kg Grapefruit segments	9 %
52.3000	2008 30 55	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	19 % (*)
52.3010	2008 30 71	Containing added sugar, in immediate packings of a net capacity of 1 kg or less Grapefruit segments	9 %
52.3020	2008 30 75	Mandarins (including tangerines and satsumas), clementines, wilkings and other similar citrus hybrids	18 % (*)
52.3030	2008 40 11 2008 40 19 2008 40 31	Pears with a sugar content exceeding 13 % by weight	25 %

(1)	(2)	(3)	(4)
52.3040	2008 40 21 2008 40 29 2008 40 39	Pears, other	25 %
52.3050	2008 50 11 2008 50 19 2008 50 51	Apricots with a sugar content exceeding 13 % by weight	25 %
52.3060	2008 50 31 2008 50 39 2008 50 59	Apricots, other	25 %
52.3070	2008 70 11 2008 70 19 2008 70 51	Peaches with a sugar content exceeding 13 % by weight	25 %
52.3080	2008 70 31 2008 70 39 2008 70 59	Peaches, other	25 %
52.3090	2008 80 11 2008 80 19	Strawberries	25 %
52.3100	2008 80 31 2008 80 39	Strawberries	25 %
52.3110	2008 91 00	Palmtree hearts	7 %
52.3120	2008 92 11 2008 92 19	Mixtures	25 %
52.3130	2008 92 31 2008 92 39	Mixtures	25 %
52.3140	ex 2008 92 50	Mixtures of two or more fruits falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	9 %
52.3150	ex 2008 92 71	Mixtures of two or more fruits falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	7 %
52.3160	ex 2008 92 91	Mixtures of two or more fruits falling within headings Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	9 %
52.3170	ex 2008 92 99	Mixtures of two or more fruits falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 20 90, 0810 30 90, 0810 40 90, 0810 90 10 and 0810 90 90	10 %
52.3180	2008 99 11 2008 99 19	Ginger	10 %
52.3190	2008 99 21	Grapes, with a sugar content exceeding 13 % by weight	25 %
52.3200	2008 99 29	Other grapes	25 %

(1)	(2)	(3)	(4)
52.3210	2008 99 31 2008 99 33	Other fruits, with a sugar content exceeding 9 % by weight	25 %
52.3220	2008 99 35 2008 99 39	Other containing added spirit	25 %
52.3230	2008 99 43	Grapes, in immediate packings of a net content exceeding 1 kg	18 % (*)
52.3240	ex 2008 99 49	Other, not containing added spirit Fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	6 %
52.3250	ex 2008 99 49	Tamarind (pods, pulps)	7 %
52.3260	2008 99 53	Grapes	19 % (*)
52.3265	ex 2008 99 59	Other fruit Fruit falling within heading 0801, 0803, 0804 (except figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10, 0810 90 90	7 %
52.3270	ex 2008 99 85	Maize	3 %
52.3280	ex 2008 99 99	Fruit falling within heading Nos 0801, 0803, 0804 (except figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	6 %
52.3290	2009 20 11	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter Grapefruit juices	28 %
52.3300	2009 20 19	Grapefruit juice	28 %
52.3310	2009 20 91 2009 20 99	Grapefruit juice	7 %
52.3320	ex 2009 30 31 ex 2009 30 39	Citrus fruit juices (excluding lemon juices) containing added sugar Citrus fruit juices (excluding lemon juices) not containing added sugar	13 % (*)
52.3340	2009 30 91 2009 30 95	Other citrus fruit juices With an added sugar content exceeding 30 % by weight With an added sugar content not exceeding 30 % by weight	14 % (*)
52.3350	ex 2009 30 99	Lime juice *(Citrus anrantifolia)*, not containing added sugar	13 % (*)
	ex 2009 30 99	Other, not containing added sugar	15 % (*)
52.3360	2009 40 30	Pineapple juice	17 %
52.3370	2009 40 91	Pineapple juice	17 %
52.3380	2009 40 93 2009 40 99	With an added sugar content not exceeding 30 % by weight Pineapple juice not containing added sugar	17 % (*)

(1)	(2)	(3)	(4)
52.3390	ex 2009 80 31	Other fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
52.3400	ex 2009 80 39	Date juice	Free
	ex 2009 80 39	Fruit falling within heading Nos 0801, 0803, 0804 (except dates and figs), 0807 20 00, 0810 40 10, 0810 40 50, 0810 30 90, 0810 20 90, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
52.3410	ex 2009 80 80	Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
	ex 2009 80 80	Other fruit and vegetable juices, containing added sugar, excluding apricot and peach juice	17 %
52.3420	ex 2009 80 91	Other fruit and vegetable juices with an added sugar content exceeding 30 % by weight Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
	ex 2009 80 91	Other, excluding apricot and peach juices	17 %
52.3430	ex 2009 80 93	Other fruit and vegetable juices with an added sugar content of 30 % or less, by weight Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
	ex 2009 80 93	Other, excluding apricot and peach juices	17 %
52.3440	2009 80 95 ex 2009 80 99	Other fruit and vegetable juices, not containing added sugar Of fruit falling within heading Nos 0801, 0803, 0804 (excluding figs), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
	ex 2009 80 99	Other, excluding apricot and peach juices	18 %
52.3450	ex 2009 90 21	Mixtures of juices of a value not exceeding ECU 30 per 100 kg net weight Fruit falling within heading Nos 0801, 0803, 0804 (excluding figs and pineapples), 0807 20 00, 0810 20 90, 0810 30 90, 0810 40 10, 0810 40 50, 0810 40 90, 0810 90 10 and 0810 90 90	8 %
52.3460	ex 2009 90 51	Mixtures of juices of a value exceeding ECU 30 per 100 kg net weight, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear apple, pear, tomato, apricot or peach juice containing added sugar	17 % (*)
52.3470	ex 2009 90 59	Other, not containing added sugar	18 % (*)
52.3480	ex 2009 90 91	Mixtures of juices Of a value not exceeding ECU 30 per 100 kg net weight, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice with an added sugar content exceeding 30 % by weight	17 % (*)

(1)	(2)	(3)	(4)
52.3490	ex 2009 90 93	With an added sugar content not exceeding 30 % by weight	17 % (*)
52.3500	ex 2009 90 99	Not containing added sugar	18 % (*)
52.3510	ex 2101 10 11 ex 2101 10 19	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 Essences of coffee	9 %
52.3520	ex 2101 20 10	Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates	Free
52.3530	2101 30 19 2101 30 99	Roasted chicory and other roasted coffee substitutes Other Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes Other	2 %
52.3540	2102 10 10	Yeasts (active or inactive), other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders Culture yeast	8 %
52.3550	2102 10 31 2102 10 39	Bakers' yeast	4 %
52.3560	2102 10 90	Other yeast	10 %
52.3570	2102 20 11	Inactive yeasts In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	6 %
52.3580	2102 20 19 2102 20 90	Other	Free
52.3590	2102 30 00	Prepared baking powder	3 %
52.3600	ex 2103 10 00	Sauces and preparations thereof; mixed condiments and mixed seasoning, mustard flour and meal and prepared mustard Soya sauce not with a vegetable oil basis	5 %
52.3610	ex 2103 20 00	Sauces with a basis of tomato purée	6 %
52.3620	2103 30 10	Mustard flour	Free
52.3630 52.3640	2103 30 90 ex 2103 90 90	Prepared mustard Products with a tomato ketchup basis	7 %
	ex 2103 90 90	Other, excluding sauces with a vegetable oil basis	5 %
52.3650	2104 10 00	Soups and broths, in liquid, solid or powder form	11 %
52.3660	2104 20 00	Homogenized composite food preparations	17 %
52.3670	ex 2106 90 91	Dried plasma, obtained from the fresh blood of cattle added to citric sodium, containing 73,3 % or more but less than 90 % by weight of proteins calculated on the dry products	Free
52.3680	2201 10 00	Mineral waters and aerated waters	Free

(1)	(2)	(3)	(4)
52.3690	2202 10 00 2202 90 10	Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured Non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	6 %
52.3700	2203	Beer made from malt	14 %
52.3710 52.3720	ex 2208 90 51 ex 2208 90 53	Other spirituous beverages in containers holding two litres or less Tequila, pisco and singani	ECU 1,30 per hl per % vol of alcohol + ECU 5 per hl
52.3730	2301 20 00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free (**)
52.3740	2302 50 00	Bran, sharps and other residues, of leguminous vegetables	3 %
52.3750	2308 90 90	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 Other	Free
52.3760	2309 10 90	Preparation of a kind used in animal feeding Other dog or cat food	3 %
52.3770	2309 90 10	Fish or marine mammal solubles	Free
52.3780	2309 90 99	Other	3 %
52.3790	2402 10 10	Cigars, cheroots and cigarillos	35 % (*)
52.3800	2402 20 00	Cigarettes	60 % (*)
52.3810	2403 10 00	Smoking tobacco	90 % (*)
52.3820	2403 91 00	'Homogenized' or 'reconstituted' tobacco	18 % (*)
52.3830	2403 99 10	Chewing tobacco and snuff	45 % (*)
52.3840	2403 99 90	Other	18 % (*)

ANNEX III

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

A. INDEPENDENT COUNTRIES

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

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

B. COUNTRIES AND TERRITORIES

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

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

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

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

ANNEX IV

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

Order No	CN code	Description
(1)	(2)	(3)
57.0010	0101	Live horses, asses, mules and hinnies
57.0020	0104 20 10	Goats, pure breeding animals (c)
57.0030	0106	Other live animals
57.0040	0203 11 90 0203 12 90 0203 19 90 0203 21 90 0203 22 90 0203 29 90	Meat of swine, fresh, chilled or frozen Other than of domestic swine.
57.0050	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
57.0060	0206 10 91 0206 10 99 0206 21 00 0206 22 90 0206 29 99	Edible offal, fresh, chilled or frozen: Of bovine animals
57.0070	0206 30 90 0206 41 99 0206 49 99	Of swine, other than domestic swine
57.0080	0206 80 91 0206 90 91	Of horses, asses, mules or hinnies
57.0090	0206 80 99 0206 90 99	Of sheep and goats
57.0100	0208	Other meat and edible meat-offal, fresh, chilled or frozen
57.0110	0210 11 90 0210 12 90 0210 19 90	Meat and edible meat offal, salted, in brine, dried or smoked Of swine, other than domestic swine
57.0120	0210 90 10 0210 90 20	Of horsemeat Other meat
57.0130	0210 90 49	Offal of bovine animals
57.0140	0210 90 60	Offal of sheep and goats
57.0150	0210 90 80	Other offal
57.0160	CHAPTER 3	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

(a) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the designation of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the application of the CN code. Where ex CN code positions are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

(b) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only taken entries.

(c) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)
57.0170	0403 10 51 0403 10 53 0403 10 59 0403 10 91 0403 10 93 0403 10 99 0403 90 71 0403 90 73 0403 90 79 0403 90 91 0403 90 93 0403 90 99	Buttermilk, curdled milk and cream, yogurt, kephir and other fermentated or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter, flavoured or containing added fruit, nuts or cocoa
57.0180	0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked: Other than poultry eggs
57.0190	0409	Natural honey
57.0200	0410	Edible products of animal origin, not elsewhere specified or included
57.0210	CHAPTER 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
57.0220	CHAPTER 6	LIVE TREES AND OTHER PLANTS, BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
57.0230	0701	Potatoes, fresh or chilled
57.0240	0706 90 30	Horse-radish *(Cochlearia armoracia)*
57.0250	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
57.0260	ex 0709 20 00 0709 30 00 0709 40 00 0709 60 10 0709 60 99 0709 90 70 0709 90 90	Other vegetables, fresh or chilled Asparagus, from 1 October to 31 January Aubergines (egg-plants) Celery, other than celeriac Sweet peppers Other Courgettes Other
57.0270	0710 all codes except 0710 80 10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
57.0280	0711 all codes except 0711 20 10 0711 20 90	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservatives solutions), but unsuitable in that state for immediate consumption
57.0290	0712 10 00 0712 20 00 0712 30 00 0712 90 30 0712 90 50 ex 0712 90 90	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared Potatoes Onions Mushrooms and truffles Tomatoes Carrots Other, excluding olives
57.0300	0713	Dried leguminous vegetables, shelled, whether or not skinned or split

(1)	(2)	(3)
		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
57.0310	0714 20 10	Sweet potatoes for human consumption (c)
57.0320	0714 90 90	Other
57.0330	0801 10 10	Dessicated coconut
57.0340	0801 10 90	Other coconuts
57.0350	0801 20 00	Brazil nuts
57.0360	0801 30 00	Cashew nuts
		Other nuts, fresh or dried, whether or not shelled or peeled
57.0370	0802 50 00	Pistachios
	0802 90 10	Pecans
	0802 90 30	Areca (or betel) and cola
	0802 90 90	Other
57.0380	0803 00 90	Bananas, including plantains, dried
		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
57.0390	0804 10 00	Dates
57.0400	0804 20 90	Dried figs
57.0410	0804 30 00	Pineapples
57.0420	0804 40 10	Avocados, from 1 December to 31 May
57.0430	0804 40 90	Avocados, from 1 June to 30 November
57.0440	0804 50 00	Guavas, mangoes and mangosteens
		Citrus fruit, fresh or dried
57.0450	ex 0805 20 10	Clementines
	ex 0805 20 30	Montreales and satsumas, from 15 May to 15 September
	ex 0805 20 50	Mandarins and wilkings, from 15 May to 15 September
	ex 0805 20 70	Tangerines
	ex 0805 20 90	Other
	0805 30 90	Limes
	0805 40 00	Grapefruit
	0805 90 00	Other
		Melons (including watermelons) and papaws (papayas), fresh
57.0470	0807 10 10	Watermelons
	0807 10 90	Other
	0807 20 00	Papaws (papayas)
57.0480	0809 40 90	Sloes, fresh
57.0490	0810 20 90 0810 30 90 0810 40 30 0810 40 50 0810 40 90 0810 90 10 0810 90 90	Other fruit, fresh
57.0500	ex 0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, excluding strawberries containing added sugar or other sweetening matter
57.0510	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

(c) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)
57.0520	0813 except 0813 50 99	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruit of this chapter
	0813 50 30 0813 50 91	Mixtures, exclusively of tropical nuts Other mixtures of dried tropical fruit
57.0530	0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
57.0540	CHAPTER 9	COFFEE, TEA, MATÉ AND SPICES
57.0550	1006 10 10	Rice For sowing (c)
57.0560	1105	Flour, meal and flakes of potatoes
57.0570	1106 10 10 1106 30 10 1106 30 90	Flour and meal of dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714; flour, meal and powder of products of Chapter 8 Flour and meal of dried leguminous vegetables of heading No 0713 Flour, meal and powder of the products of Chapter 8
57.0580	1108 20 00	Inulin
57.0590	ex CHAPTER 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICINAL PLANTS; STRAW AND FODDER; EXCLUDING SUGAR BEET AND SUGAR CANE FALLING WITHIN SUBHEADINGS 1212 91 AND 1212 92 00
57.0600	CHAPTER 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS
57.0610	CHAPTER 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED
57.0620	1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted
57.0630	1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
57.0640	1504 except code 1504 30 11	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
57.0650	1505	Wool grease and fatty substances derived therefrom (including lanolin)
57.0660	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
57.0670	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
57.0680	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified

(c) Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

(1)	(2)	(3)
57.0690	1511	Palm oil and its fractions, whether or not refined, but not chemically modified
57.0700	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
57.0710	1513	Coconut (copra), palm kernel or babassu oil or fractions thereof, whether or not refined, but not chemically modified
57.0720	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
57.0730	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions whether or not refined, but not chemically modified
57.0740	1516	Animal and vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared
57.0750	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats and oils of this chapter, other than edible fats or oils or their fractions of heading No 1516
57.0760	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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
57.0770	1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
57.0780	1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes
57.0790	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
57.0800		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
	1522 00 10	Degras
	1522 00 91	Oil foots and dregs; soapstocks
	1522 00 99	Other
57.0810		Other prepared or preserved meat, meat offal or blood
	1602 20 10	Goose or duck liver
	1602 41 90	Of swine, other than of domestic swine
	1602 42 90	
	1602 49 90	
	1602 50 90	Of bovine animals
	1602 90 31	Of game or rabbit
	1602 90 69	
	1602 90 71	
	1602 90 79	Of sheep or goats
	1602 90 99	
57.0820	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
57.0830	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
57.0840	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
57.0850	1702 50 00	Chemically pure fructose

(1)	(2)	(3)
57.0860	1702 90 10	Chemically pure maltose
57.0870	1704	Sugar confectionery (including white chocolate), not containing cocoa
57.0880	CHAPTER 18	COCOA AND COCOA PREPARATIONS
57.0890	CHAPTER 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTRYCOOKS' PRODUCTS (1)
57.0900	CHAPTER 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
57.0910	ex CHAPTER 21	MISCELLANEOUS EDIBLE PREPARATIONS, EXLUDING SUGAR SYRUPS FALLING WITHIN SUBHEADINGS 2106 90 30, 2106 90 51, 2106 90 55 AND 2106 90 59
57.0920	ex CHAPTER 22	BEVERAGES, SPIRITS AND VINEGAR, EXCLUDING PRODUCTS FALLING WITHIN SUBHEADINGS 2204 10 11 TO 2204 30 10, 2206 00 10, 2208 40 10, 2208 40 90, 2208 90 11 AND 2208 90 19
57.0930	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
57.0940	2302 50 00	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 Of leguminous plants
57.0950	2308 90 90	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included Other
57.0960	2309 10 90 2309 90 10 2309 90 91 2309 90 99	Preparations of a kind used in animal feeding Fish or marine mammal solubles Beet-pulp with added molasses Other
57.0970	CHAPTER 24	TOBACCO AND UNMANUFACTURED TOBACCO SUBSTITUTES

(1) No additional duties are levied for other preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough known as 'papad'

ANNEX V

List of least-developed developing countries

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