COMMISSION REGULATION (EC) No 2915/95

of 18 December 1995

amending Regulation (EC) No 1222/94 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty and the criteria for fixing the amount of such refunds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products [1], and in particular the first subparagraph of Article 8 (3) thereof,

Whereas Commission Regulation (EC) No 1222/94 of 30 May 1994 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty and the criteria for fixing the amount of such refunds [2], as last amended by Regulation (EC) No 2699/95 [3], must be adapted following the repeal of certain regulations fixing the levies applicable on importation following the entry into force of agreements under the Uruguay Round; whereas the conversion coefficients to be used should therefore be set out in a new annex;

Whereas Article 11 of the Agreement on Agriculture annexed to the Agreement establishing the World Trade Organization lays down that refunds granted on exports of agricultural products incorporated in goods not covered by Annex II to the Treaty may not exceed the refunds that would be payable for those products when exported in the unaltered state;

Whereas for the processed agricultural products referred to in Article 3 (1) (b) of Regulation (EC) No 1222/94 it is necessary to fix the coefficients applicable when determining the refund relating to those products and to provide for the publication of the amounts of refund per 100 kg of these products used;

Whereas pursuant to Article 3 (2) of Regulation (EC) No 1222/94 the quantities of agricultural products used may be subject to prior registration; whereas experience has shown however that a number of undertakings omit to notify change in these quantities or the cessation of their manufacture into goods; whereas therefore these registrations should be confirmed annually;

Whereas Council Regulation (EC) No 3290/94 [4] amended the provisions on trade in each of the Regulations referred to in Article 1 of Regulation (EC) No 1222/94; whereas in particular the advance fixing of refunds is now optional only for exports of certain agricultural products in the form of goods not covered by Annex II to the Treaty; whereas the detailed rules must be drawn up in accordance with the procedure laid down in Article 16 of Regulation (EC) No 3448/93;

Whereas during the manufacture of goods referred to in both Annex D to Regulation (EC) No 1222/94 and the Annex to Commission Regulation (EEC) No 1722/93 [5], as last amended by Regulation (EC) No 1516/95 [6], the origin of the starch used in unknown; whereas a production refund may have been granted in respect of that starch; whereas these goods may not therefore be the subject of an export refund for starch;

Whereas the management of the amounts of refunds which may be granted during a budgetary year for export of certain agricultural products in the form of goods not covered by Annex II to the Treaty may result in a need to fix different rates of refunds for exports with or without advance fixing of the rate on the basis of the development of Community and world markets;

Whereas in particular it may become necessary to suspend advance fixing of refunds until measures can be proposed for the opinion of the Management Committee; whereas to that end the maximum period during which the Commission may suspend advance fixing should be set at five working days;

Whereas further clarification is needed with regard to the declaration of products used;

[1] OJ No L 318, 20. 12. 1993, p. 18.
[2] OJ No L 136, 31. 5. 1994, p. 5.
[3] OJ No L 280, 23. 11. 1995, p. 22.
[4] OJ No L 349, 31. 12. 1994, p. 105.
[5] OJ No L 159, 1. 7. 1993, p. 112.
[6] OJ No L 147, 30. 6. 1995, p. 49.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for horizontal questions concerning trade in processed agricultural products not listed in Annex II,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1222/94 is hereby amended as follows:

1. In Article 1 (2), the text of (b) is replaced by the following:

'(b) whey falling within CN codes 0404 10 48 to 0404 10 62 not concentrated, whether or not frozen, shall be assimilated to powdered whey listed in Annex A (PG 1)'.

2. In Article 1 (2) (c), the last subparagraph is replaced by the following:

'shall be assimilated to skimmed milk powder listed in Annex A (PG 2)'.

3. In Article 1 (2) (d), the last subparagraph is replaced by the following:

'shall be assimilated to whole milk powder listed in Annex A (PG 3)'.

4. In Article 1 (2) (e), the last subparagraph is replaced by the following:

'shall be assimilated to butter listed in Annex A (PG 6)'.

5. In Article 1 (2) (f), and in Article 1 (3) points (i) and (ii) are replaced by the following:

' (i) skimmed milk powder listed in Annex A (PG 2) regarding the non-fat part of the dry matter content of the assimilated product

and

(ii) butter listed in Annex A (PG 6) regarding the fat of the assimilated product'.

6. In Article 3 (1) (b) the penultimate subparagraph is replaced by the following:

'the quantity shall be that which is actually used in the manufacture of the exported goods, reduced to a quantity of basic product by applying the coefficients set out in Annex E'.

7. In Article 3 (2) the following subparagraph is added before the last subparagraph:

'Except in the case of a formal authorization given by the competent authority, the quantities of products thus determined shall be confirmed at least once a year'.

8. In Article 4 (1) the references to Article 13 (2) of Regulation (EEC) No 1766/92 are replaced by references to Article 13 (3) of that Regulation.

9. In Article 4 (2), the following points (d) and (e) are added:

'(d) on the one part the trend in expenditure and on the other part the trend in prices in the Community and on the world market;

(e) the respect of the limits resulting from agreements concluded in accordance with Article 228 of the Treaty.'

10. In Article 4 (5), the point (b) is replaced by the following:

'(b) When the proof referred to in point (a) is not provided, the goods shall benefit from a reduced rate taking into account the production refund applicable pursuant to Regulation (EEC) No 1722/93 or Regulation (EEC) No 1010/86 to the basic product used during the assumed period of manufacture of the goods. The rates thus determined shall be fixed in accordance with the procedure laid down in paragraph 1.'

11. In Article 4, the following paragraph 9 is added:

'9. The refund may be different whether or not it is fixed in advance in accordance with Article 6.'

12. In Article 5 (2), the third subparagraph is replaced by the following:

'The rate of the refund determined in accordance with the preceding subparagraph shall be adjusted using the same rules that apply to the advance fixing of refunds for basic products exported unprocessed, but using the conversion coefficients laid down in Annex E for processed cereal products.

As regards flour, groats and meal of common wheat the increment applicable to common wheat shall be used, applying a coefficient of 1,23; as regards groats and meal of durum wheat the increment applicable to durum wheat shall be used, applying a coefficient of 1,42; as regards rye flour, the increment applicable to rye shall be used, applying a coefficient of 1,37.'

13. In Article 5 (3), the second subparagraph is replaced by the following:

'In cases of extreme urgency, the Commission may decide, after examining the situation, on the basis of all the information avaible to it, to suspend advance fixing for a maximum of five working days.'

14. In Article 7 (3), the first sentence is replaced by the following :

'Paragraphs 1 and 2 shall not apply to the quantities of agricultural products determined in pursuance of Annex C, except in respect of :'.

15. In Article 7 (3) the following indents and subparagraph are added :

'— the degree plato of the beer falling within CN code 2203,

— the quantities of unmalted barley accepted by the competent authorities.

The description of the goods given on the export declaration and the request for a refund for goods listed in Annex C shall take account of the nomenclature in that Annex.'

16. The following Article 8a is inserted :

'Article 8a

The Commission shall adapt the present Regulation as a result of amendments of the combined nomenclature and shall adapt Annex B for maintaining agreement with the respective Annexes of the Regulations referred to in Article 1 (1).'

17. In Annex A, the description of the products falling within CN codes ex 0402 10 19, ex 0402 21 19 and ex 0404 10 is replaced by the following descriptions :

CN code	Description of basic products
'ex 0402 10 19	Milk powder, in granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1,5 % (PG 2)
ex 0402 21 19	Milk powder, in granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, of 26 % (PG 3)
ex 0404 10	Whey, in powder, granules or other solid forms, not containing added sugar or other sweetening matter (PG 1)'

18. Annex B is replaced by Annex I to this Regulation.

19. In Annex D, the items relating to codes 3505 10 10 to 3913 90 90 are deleted.

20. Annex E in Annex II is added.

Article 2

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

It shall apply from 1 January 1996.

However, paragraphs 6, 12 and 20 of Article 1 shall apply from 1 April 1996.

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

Done at Brussels, 18 December 1995.

For the Commission

Martin BANGEMANN

Member of the Commission

ANNEX I

'ANNEX B

CN code	Description	Agricultural products for which an export refund can be granted				
		C : see Annex C				
		Cereals	Rice	Eggs	Sugar, molasses iso-glucose	Milk, milk products
1	2	3	4	5	6	7
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	– Yoghurt :					
0403 10 51 to 0403 10 99	– – Flavoured or containing added fruit, nuts or cocoa :					
	– – – Flavoured	X	X		X	X
	– – – Other :					
	– Containing added fruit and/or nuts	X	X		X	X
	– Containing added cocoa	X		X	X	X
0403 90	– Other :					
0403 90 71 to 0403 90 99	– – Flavoured or containing added fruit, nuts or cocoa :					
	– – – Flavoured	X	X	X	X	X
	– – – Other :					
	– Containing added fruit and/or nuts	X	X		X	X
	– Containing added cocoa	X		X	X	X
0405	Butter and other fats and oils derived from milk ; dairy spreads :					
0405 20	– Dairy spreads :					
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %	X	X		X	X
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %	X	X		X	X
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen :					
0710 40 00	– Sweet corn :					
	– – In ear form	X			X	
	– – In grain form	C			X	
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 comsumption :					
0711 90 30	– Sweet corn :					
	– – In ear form	X			X	
	– – In grain form	C			X	

1	2	3	4	5	6	7
1302	Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agar-agar and other muculages and thickeners, whether or not modified, derived from vegetable products :					
1302 31 00 to 1302 39 00	– Agar-agar, and other mucilages and thickeners, whether or not modified, derived from vegetable products	X			X	
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 milk fats					X
1517 90	– Other :					
1517 90 10	– – Containing more than 10 % but not more than 15 % by weight of milk fats					X
1518 00 10	Linoxyn	X				
1520 00 00	Gycerol, crude ; glycerol waters and glycerol lyes	X			X	
1702 50 00	Chemically pure fructose				X	
1702 90 10	Chemically pure maltose	X			X	
1704	Sugar confectionery (including white chocolate), not containing cocoa :					
1704 10	– Chewing gum, whether or not sugar-coated	X			X	
1704 90	– Other :					
1704 90 30	– – White chocolate	X			X	X
1704 90 51 to 1704 90 99	– – Other	X	X		X	X
1806	Chocolate and other food preparations containing cocoa :					
1806 10	– Cocoa powder, containing added sugar or other sweetening matter :					
	– – Not otherwise sweetened than by the addition of sucrose	X		X	X	
	– – Other	X		X	X	X
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or liquid, paste, powder, granular or other bulk form in container or immediate packings, of a content exceeding 2 kg :					
	– – Chocolate milk crumb (subheading No 1806 20 70)	X		X	X	X
	– – Other preparations of subheading No 1806 20	X	X	X	X	X
1806 31 00 and 1806 32	– Other, in blocks, slabs or bars	X	X	X	X	X
1806 90	– Other :					
	– – ex 1806 90 (11, 19, 31, 39 and 50)	X	X	X	X	X
	– – ex 1806 90 (60, 70 and 90)	X		X	X	X

1	2	3	4	5	6	7
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calulated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included :					
1901 10 00	– Preparations for infant use, put up for retail sale :					
	– – Preparations of goods of heading Nos 0401 to 0404 containing cocoa powder in a proportion of 10 % by weight or less	X		X	X	X
	– – Other	X	X		X	X
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading No 1905 :					
	– – Preparations of goods of heading Nos 0401 to 0404 containing cocoa powder in a proportion of 10 % by weight or less	X		X	X	X
	– – Other	X	X		X	X
1901 90	– Other :					
1901 90 11 and 1901 90 19	– – Malt extract	X	X			
	– – Other :					
1901 90 91	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404	X	X		X	X
1901 90 99	– – – Other :					
	– – – – Food preparations of goods of heading Nos 0401 to 0404 containing cocoa powder in a proportion of 10 % by weight or less	X		X	X	X
	– – – – Other	X	X		X	X
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 :					
	– – – Obtained from durum wheat and other pasta made from cereals	C		X		
	– – – Other	X		X		
1902 19	– – Other					
	– – – Obtained from durum wheat and other pasta made from cereals	C				X
	– – – Other	X				X

1	2	3	4	5	6	7
1902 20	– Stuffed pasta whether or not cooked or otherwise prepared :					
1902 20 91 and 1902 20 99	– – Other	X	X		X	X
1902 30	– Other pasta	X	X		X	X
1902 40	– Couscous :					
1902 40 10	– – Unprepared :					
	– – – Obtained from durum wheat	C				
	– – – Other	X				
1902 40 90	– – Other	X	X		X	X
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	X				
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 or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included :					
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products :					
	– – Puffed rice, unsweetened :					
	– – – Containing cocoa	X		X	X	X
	– – – Not containing cocoa	X	C		X	X
	– – Other, containing cocoa	X		X	X	X
	– – Other	X	X		X	X
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :					
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes	X	X		X	X
	– – Other :					
1904 20 91	– – – Obtained from maize	X	X		X	X
1904 20 95	– – – Obtained from rice :					
	– – – – Puffed rice, unsweetened :					
	– – – – – Containing cocoa	X		X	X	X
	– – – – – Not containing cocoa	X	C		X	X
	– – – – Other, containing cocoa	X		X	X	X
	– – – – Other, not containing cocoa	X	X		X	X
1904 20 99	– – – Other	X	X		X	X
1904 90	– Other, in grain form :					
	– – Pre-cooked rice :					
	– – – Containing cocoa	X		X	X	X
	– – – Not containing cocoa	X	C		X	X
	– – Other, containing cocoa	X		X	X	X
	– – Other	X	X		X	X

1	2	3	4	5	6	7
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	X			X	X
1905 20	– Gingerbread and the like	X		X	X	X
1905 30	– Sweet biscuits ; waffles and wafers	X		X	X	X
1905 40	– Rusks, toasted bread and similar toasted products	X		X	X	X
1905 90	– Other :					
1905 90 10	– – Matzos	X				
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	X	X			
	– – 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 sugars and not more than 5 % of fat	X				
1905 90 40 to 1905 90 90	– – – Other products	X		X	X	X
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid :					
2001 90	– Other :					
2001 90 30	– – Sweet corn *(Zea mays* var. *saccharata)* :					
	– – – In ear form	X			X	
	– – – In grain form	C			X	
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	X			X	
2004	Other vegetables prepared of preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006 :					
2004 10	– Potatoes :					
2004 10 91	– – In the form of flour, meal or flakes	X	X		X	X
2004 90	– Other vegetables and mixtures of vegetables :					
2004 90 10	– – Sweet corn *(Zea mays* var. *saccharata)* :					
	– – – In ear form	X			X	
	– – – In grain form	C			X	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006 :					
2005 20	– Potatoes :					
2005 20 10	– – In the form of flour, meal or flakes	X	X		X	X
2005 80 00	– Sweet corn *(Zea mays* var. *saccharata)* :					
	– – In ear form	X			X	
	– – In grain form	C			X	

1	2	3	4	5	6	7
2008	Fruits, 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	X	X		X	X
	– Other, including mixtures other than those of subheading 2008 19 :					
2008 91 00	– – Palm hearts	X			X	
2008 99	– – Other :					
	– – – Not containing added spirit :					
	– – – – Not containing added sugar :					
2008 99 85	– – – – – Maize (corn), other than sweet corn *(Zea mays* var. *saccharata) :*					
	– – – – – – In ear form	X				
	– – – – – – In grain form	C				
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	X				
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 :					
	– 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 and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates	X			X	
	– – Preparations with a basis of coffee (subheading 2101 12 98)	X	X		X	X
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 :					
	– – Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates	X			X	
	– – Preparations with a basis of tea or maté (subheading 2101 20 98)	X	X		X	X
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				X	
2101 30 19	– – – Other	X			X	
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes :					
2101 30 91	– – – Of roasted chicory				X	
2101 30 99	– – – Other	X			X	

1	2	3	4	5	6	7
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 31 and 2102 10 39	– – Baker's yeast	X			X	
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead :					
2102 20 11 and 2102 20 19	– – Inactive yeasts	X			X	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings (except mustard flour and meal and prepared mustard of heading No 2103 30)	X			X	
2104	Soups and broths and preparations therefor; homogenized composite food preparations :					
2104 10	– Soups and broths and preparations therefor	X				
2105 00	Ice cream and other edible ice :					
	– Containing cocoa	X		X	X	X
	– Other	X	X		X	X
2106	Food preparations not elsewhere specified of included :					
2106 10	– Protein concentrates and textured protein substances	X	X		X	X
2106 90	– Other :					
2106 90 10	– – Cheese fondues	X	X		X	X
2106 90 92 and 2106 90 98	– – Other	X	X		X	X
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	X			X	
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	X			X	
2202 90 91 to 2202 90 99	– – Other	X			X	X
2203	Beer made from malt	C				
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	X			X	
2208	Undernatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs, and other spirituous beverages :					
2208 20	– Spirits obtained by distilling grape wine or grape marc				X	
2208 30	– Whiskies :					
	– – other than bourbon whisky :					
ex 2208 30 32 to 2208 30 88	– – – Whiskies other than those referred to in Regulation (EEC) No 2825/93 (1)	X				

(1) OJ No L 258, 16. 10. 1993, p. 6.

1	2	3	4	5	6	7
2208 50 11 and 2208 50 19	– Gin	X				
2208 50 91 and 2208 50 99	– Geneva	X			X	
2208 60	– Vodka	X		X		
2208 70	– Liqueurs	X		X	X	X
2208 90	– Other :					
2208 90 33 to 2208 90 38 2208 90 45 to 2208 90 57 2208 90 71 and 2208 90 74	– – Spirits	X		X		
2208 90 41 2208 90 69 2208 90 78	– – Ouzo and other spirituous beverages	X		X	X	X
2520	Gypsum ; anhydrite ; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelarators or retarders :					
2520 20	– Plasters	X			X	
2839	Silicates ; commercial alkali metal silicates :					
2839 90 00	– Other	X			X	
Chapter 29	Organic chemicals :					
	All the goods of the chapter except those of subheading Nos 2905 43, 2905 44 and 2941 10	X			X	
2905 43 00	Mannitol	C			C	
2905 44	D-glucitol (sorbitol)	C			C	
2941	Antibiotics :					
2941 10	– Penicillins and their derivatives with a penicillanic acid structure ; salts thereof :					
	– – Which require more than 15,3 kg of white sugar for the manufacture of 1 kg	X			C	
	– – Other	X			X	
Chapter 30	Pharmaceutical products	X			X	
3203	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				X	
3204 11 00 to 3204 19 00	Synthetic organic colouring matter and preparations based thereon as specified in note 3 of this chapter				X	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one ore more of these substances, of a kind used as raw materials in industry ; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages :					

1	2	3	4	5	6	7
3302 10	– Of a kind used in the food or drink industries :					
	– – Of the type used in the drink industries :					
	– – – Preparations containing all flavouring agents characterizing a beverage :					
	– – – – Other (of an actual alcoholic strength by volume not exceeeding 0,5 % vol) :					
3302 10 29	– – – – – Other					X
3307	Pre-shave, shaving of after-shave preparations, personal deodorants, bath preparations, depilatories and cosmetic or toilet preparations, not elsewhere specified or included ; prepared room deodorizers, whether or not perfumed or having disinfectant properties :					
	– Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :					
3307 49 00	– – Other than "Agarbatti" and other odoriferous preparations which operate by burning	X			X	
3307 90	– Other	X			X	
ex 3401	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent :					
3401 19	– Other	X			X	
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	X			X	
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	– – Preparations for the treatment of textile materials, leather, furskins or other materials	X				
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	X			X	

1	2	3	4	5	6	7
3405	Polishes and cream, for footwear, furniture, coachwork, glass or metal, scouring pastes and powder and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics of cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404	X			X	
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)	X			X	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes :					
	– all the goods of heading Nos 3503, 3504, 3506 and 3507	X			X	
3501	Casein, caseinates and other casein derivatives; casein glues :					
3501 10	– Casein					C
3501 90	– Other :					
3501 90 10	– – Casein glues					X
3501 90 90	– – Other					C
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives :					
	– Egg albumin :					
3502 11	– – Dried :					
3502 11 10	– – – Unfit or to be rendered unfit for human consumption	X			X	
3502 11 90	– – – Other	X		C	X	
3502 19	– – Other :					
3502 19 10	– – – Unfit, or to be rendered unfit, for human consumption	X			X	
3502 19 90	– – – Other	X		C	X	
3502 20	– Milk albumin, including concentrates of two or more whey proteins :					
3502 20 10	– – Unfit, or to be rendered unfit, for human consumption	X			X	
3502 20 91 and 3502 20 99	– – Other	X			X	C
3502 90	– Other	X			X	
ex 3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches with the exception of starches of subheading No 3505 10 50	X	X			
3505 10 50	Esterified and etherified starches	X				
Chapter 38	Miscellaneous chemical products :					
	– all goods	X				
	– all goods with the exclusion of heading No 3809	X			X	

1	2	3	4	5	6	7
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	X	X			
3824 60	Sorbitol other than that of subheading No 2905 44	C			C	
Chapter 39	Plastics and articles thereof :					
3901 to 3914	– Primary forms	X			X	
3915 to 3926	– Waste, parings and scrap ; semi-manufactures ; articles	X				
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes :					
4813 90	– Other :					
4813 90 90	– – Other	X				
4818 10	Toilet paper	X				
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape ; other articles of paper pulp, paperboard, cellulose wadding or webs of cellulose fibres :					
4823 11 and 4823 19 00	– Gummed or adhesive paper, in strips or rolls	X				
4823 20 00	– Filter paper and paperboard	X				
4823 51 and 4823 59	– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	X				
4823 90 50 and 4823 90 90	– – – Other	X				
ex 6809	Articles of plaster or of compositions based on plaster (boards, sheets, panels, files and similar articles)				X'	

ANNEX II

'ANNEX E

Coefficients for conversion into basic products for the products referred to in Article 3 (1) (b):

CN code	Processed agricultural product	Coefficient to be applied	Basic product
1102 20 10	Maize (corn) flour of a fat content not exceeding 1,5 %	1,20	maize
1102 20 90	Maize flour with a fat content exceeding 1,5 %	1,10	maize
1102 30	Rice flour	1,00	broken rice
1102 90 10	Barley flour	1,20	barley
1102 90 30	Oat flour	1,20	oats
1103 12 00	Graots and meal of oats	1,8	oats
1103 13 10	Graots and meal of maize of a fat content not exceeding 1,5 %	1,20	maize
1103 13 90	Groats and meal of maize of a fat content exceeding 1,5 %	1,20	maize
1103 14 00	Groats and meal of rice	1,00	broken rice
1103 19 10	Groats and meal of rye	1,00	rye
1103 19 30	Groats and meal of barley	1,55	barley
1103 21 00	Pellets of wheat	1,02	common wheat
1103 29 10	Pellets of rye	1,00	rye
1103 29 20	Pellets of barley	1,02	barley
1103 29 30	Pellets of oats	1,00	oats
1103 29 40	Pellets of maize	1,00	maize
1103 29 50	Pellets of rice	1,00	broken rice
1104 11 90	Flakes of barley	1,40	barley
1104 12 90	Flakes of oats	1,80	oats
1104 19 10	Rolled or flaked grains of wheat	1,02	common wheat
1104 19 30	Rolled or flaked grains of rye	1,40	rye
1104 19 50	Rolled or flaked grains of maize	1,44	maize
1104 19 91	Flaked rice	1,00	broken rice
1104 21 10	Hulled grains of barley (shelled or husked)	1,50	barley
1104 21 30	Hulled and sliced or kibbled grains of barley "Grütze" or "grutten")	1,50	barley
1104 21 50	Pearled grains of barley	1,60	barley
1104 22 20	Hulled grains of oats (shelled or husked)	1,60	oats
1104 22 30	Hulled and sliced or kibbled grains of otas "Grütze" or "grutten")	1,70	oats
1104 23 10	Hulled grains of maize (shelled or husked), whether or not sliced or kibbled	1,30	maize
1104 29 11	Hulled grains of wheat (shelled or husked), whether or not sliced or kibbled	1,02	common wheat
1104 29 51	Grains of wheat not otherwise worked than kibbled	1,00	common wheat
1104 29 55	Grains of rye not otherwise worked than kibbled	1,00	common wheat
1104 30 10	Germ of wheat, whole, rolled, flaked or ground	0,25	common wheat
1104 30 90	Germ of other cereals, whole, rolled, flaked or ground	0,25	maize

CN code	Processed agricultural product	Coefficient to be applied	Basic product
1107 10 11	Malt of wheat, not roasted, in the form of flour	1,78	common wheat
1107 10 19	Malt of wheat, not roasted, in another form	1,3	common wheat
1107 10 91	Malt of other cereals, not roasted, in the form of flour	1,78	barley
1107 10 99	Malt of other cereals, not roasted, in another form	1,3	barley
1107 20 00	Roasted malt	1,52	barley
1108 11 00	Wheat starch	2,00	common wheat
1108 12 00	Maize starch	1,60	maize
1108 13 00	Potato starch	1,60	maize
1108 19 10	Rice starch	1,52	broken rice
ex 1108 19 90	Barley or oats starch	1,60	maize
1702 30 51	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose containing in the dry state 99 % or more by weight of glucose, in the form of white crystalline powder, whether or not agglomerated	2,09	maize
1702 30 59	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose containing in the dry state 99 % or more by weight of glucose, other	1,60	maize
1702 30 91	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose other than white crystalline powder, whether not agglomerated	2,09	maize
1702 30 99	Glucose and glucose syrup (1), not containing fructose or containing in the dry state less than 20 % by weight of fructose, other	1,60	maize
1702 40 90	Glucose and glucose syrup (1), containing in the dry state at least 20 % but less than 50 % by weight of fructose	1,60	maize
ex 1702 90 50	Maltodextrine, in the form of white crystallilne powder, whether or not agglomerated	2,09	maize
ex 1702 90 50	Maltodextrine, and maltodextrine syrup, other	1,60	maize
1702 90 75	Caramelized sugar and molasses, in the form of powder, whether or not agglomerated	2,19	maize
1702 90 79	Caramelized sugar and molasses, other	1,52	maize
2106 90 55	Glucose syrup and maltodextrine syrup, flavoured or coloured	1,60	maize
2302 30	Bran, sharps and other residues, whether or not in the form of pellets deriving from the sifting, milling or other working of wheat	0,08	common wheat

(1) Excluding isoglucose'.