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(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 310/96

of 21 February 1996

amending the Annex to Regulation (EEC) No 3846/87 establishing an agricultural product nomenclature for export refunds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EEC) No 3846/87 of 17 December 1987 establishing an agricultural product nomenclature for export refunds [1], as last amended by Regulation (EC) No 2996/95 [2], and in particular Article 3, last subparagraph, thereof,

Whereas Regulation (EEC) No 3846/87 provides for the publication of the full version of the refund nomenclature to be used from 1 January each year as it follows from the regulatory provisions on export arrangements for agricultural products [3];

Whereas account must be taken of amendments to the combined nomenclature introduced by Commission Regulation (EC) No 2448/95 of 10 October 1995 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff [4] applicable from 1 January 1996,

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(1) OJ No L 366, 24. 12. 1987, p. 1.
(2) OJ No L 312, 23. 12. 1995, p. 31.
(3) Incorporated in the Annex to this Regulation are amendments resulting from the adoption of the following measures:
— Commission Regulation (EC) No 1628/95 of 5 July 1995 (OJ No L 155, 6. 7. 1995, p. 9),
— Commission Regulation (EC) No 2453/95 of 19 October 1995 (OJ No L 252, 20. 10. 1995, p. 15),
— Commission Regulation (EC) No 2806/95 of 5 December 1995 (OJ No L 291, 6. 12 1995, p. 14),
— Commission Regulation (EC) No 2809/95 of 5 December 1995 (OJ No L 291, 6. 12. 1995, p. 22),
— Commission Regulation (EC) No 2838/95 of 8 December 1995 (OJ No L 269, 9. 12. 1995, p. 1),
— Commission Regulation (EC) No 2899/95 of 15 December 1995 (OJ No L 304, 16. 12. 1995, p. 22),
— Commission Regulation (EC) No 2994/95 of 19 December 1995 (OJ No L 312, 23. 12. 1995, p. 26),
— Commission Regulation (EC) No 2996/95 of 19 December 1995 (OJ No L 312, 23. 12. 1995, p. 30),
(4) OJ No L 259, de 30. 10. 1995, p. 1.

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 3846/87 is hereby replaced by the Annex hereto.

Article 2

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

It shall apply with effect from 1 January 1996.

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

Done at Brussels, 21 February 1996.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX

AGRICULTURAL PRODUCT NOMENCLATURE

FOR EXPORT REFUNDS

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1. Cereals and wheat or rye flour, groats or meal

CN code	Description of goods	Product code
1001	Wheat and meslin:	
1001 10 00	– Durum wheat:	
	– – Seed	1001 10 00 200
	– – Other	1001 10 00 400
ex 1001 90	– Other:	
	– – Other spelt, common wheat and meslin:	
1001 90 91	– – – Common wheat and meslin seed	1001 90 91 000
1001 90 99	– – – Other	1001 90 99 000
1002 00 00	Rye	1002 00 00 000
1003 00	Barley:	
1003 00 10	– Seed	1003 00 10 000
1003 00 90	– Other	1003 00 90 000
1004 00 00	Oats:	
	– Seed	1004 00 00 200
	– Other	1004 00 00 400
1005	Maize (corn):	
ex 1005 10	– Seed:	
1005 10 90	– – Other	1005 10 90 000
1005 90 00	– Other	1005 90 00 000
1007 00	Grain sorghum:	
1007 00 90	– Other	1007 00 90 000
ex 1008	Buckwheat, millet and canary seed; other cereals:	
1008 20 00	– Millet	1008 20 00 000
1101 00 00	Wheat or meslin flour:	
	– Wheat flour:	
1101 00 11	– – Of durum wheat	1101 00 11 000
1101 00 15	– – Of common wheat and spelt:	
	– – – Of an ash content of 0 to 600 mg/100 g	1101 00 15 100
	– – – Of an ash content of 601 to 900 mg/100 g	1101 00 15 130
	– – – Of an ash content of 901 to 1 100 mg/100 g	1101 00 15 150
	– – – Of an ash content of 1 101 to 1 650 mg/100 g	1101 00 15 170
	– – – Of an ash content of 1 651 to 1 900 mg/100 g	1101 00 15 180
	– – – Of an ash content of more than 1 900 mg/100 g	1101 00 15 190
1101 00 90	– Meslin flour	1101 00 90 000
ex 1102	Cereal flours other than of wheat or meslin:	
1102 10 00	– Rye flour:	
	– – Of an ash content of 0 to 1 400 mg/100 g	1102 10 00 500
	– – Of an ash content of 1 400 to 2 000 mg/100 g	1102 10 00 700
	– – Of an ash content of more than 2 000 mg/100 g	1102 10 00 900
ex 1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
1103 11	– – Of wheat:	
1103 11 10	– – – Durum wheat:	
	– – – – Of an ash content from 0 to 1 300 mg/100 g:	
	– – – – – Meal of which less than 10 %, by weight, is capable of passing through a sieve of 0,160 mm mesh	1103 11 10 200
	– – – – – Other	1103 11 10 400
	– – – – Of an ash content of more than 1 300 mg/100 g	1103 11 10 900
1103 11 90	– – – Common wheat and spelt:	
	– – – – Of an ash content of 0 to 600 mg/100 g	1103 11 90 200
	– – – – Of an ash content exceeding 600 mg/100 g	1103 11 90 800

2. Rice and broken rice

CN code	Description of goods	Product code
1006	Rice:	
1006 20	– Husked (brown) rice:	
	– – Parboiled:	
1006 20 11	– – – Round grain	1006 20 11 000
1006 20 13	– – – Medium grain	1006 20 13 000
	– – – Long grain:	
1006 20 15	– – – – Of a length/width ratio greater than 2 but less than 3	1006 20 15 000
1006 20 17	– – – – Of a length/width ratio equal to or greater than 3	1006 20 17 000
	– – Other:	
1006 20 92	– – – Round grain	1006 20 92 000
1006 20 94	– – – Medium grain	1006 20 94 000
	– – – Long grain:	
1006 20 96	– – – – Of a length/width ratio greater than 2 but less than 3	1006 20 96 000
1006 20 98	– – – – Of a length/width ratio equal to or greater than 3	1006 20 98 000
1006 30	– Semi-milled or wholly milled rice, whether or not polished or glazed:	
	– – Semi-milled rice:	
	– – – Parboiled:	
1006 30 21	– – – – Round grain	1006 30 21 000
1006 30 23	– – – – Medium grain	1006 30 23 000
	– – – – Long grain:	
1006 30 25	– – – – – Of a length/width ratio greater than 2 but less than 3	1006 30 25 000
1006 30 27	– – – – – Of a length/width ratio equal to or greater than 3	1006 30 27 000
	– – – Other:	
1006 30 42	– – – – Round grain	1006 30 42 000
1006 30 44	– – – – Medium grain	1006 30 44 000
	– – – – Long grain:	
1006 30 46	– – – – – Of a length/width ratio greater than 2 but less than 3	1006 30 46 000
1006 30 48	– – – – – Of a length/width ratio equal to or greater than 3	1006 30 48 000
	– – Wholly milled rice:	
	– – – Parboiled:	
1006 30 61	– – – – Round grain:	
	– – – – – In immediate packings of 5 kg net or less	1006 30 61 100
	– – – – – Other	1006 30 61 900
1006 30 63	– – – – Medium grain:	
	– – – – – In immediate packings of 5 kg net or less	1006 30 63 100
	– – – – – Other	1006 30 63 900
	– – – – Long grain:	
1006 30 65	– – – – – Of a length/width ratio greater than 2 but less than 3:	
	– – – – – – In immediate packings of 5 kg net or less	1006 30 65 100
	– – – – – – Other	1006 30 65 900
1006 30 67	– – – – – Of a length/width ratio equal to or greater than 3:	
	– – – – – – In immediate packings of 5 kg net or less	1006 30 67 100
	– – – – – – Other	1006 30 67 900
	– – – Other:	

CN code	Description of goods	Product code
1006 30 92	– – – – Round grain:	
	– – – – – In immediate packings of 5 kg net or less	1006 30 92 100
	– – – – – Other	1006 30 92 900
1006 30 94	– – – – Medium grain:	
	– – – – – In immediate packings of 5 kg net or less	1006 30 94 100
	– – – – – Other	1006 30 94 900
	– – – – Long grain:	
1006 30 96	– – – – – Of a length/width ratio greater than 2 but less than 3:	
	– – – – – – In immediate packings of 5 kg net or less	1006 30 96 100
	– – – – – – Other	1006 30 96 900
1006 30 98	– – – – – Of a length/width ratio equal to or greater than 3:	
	– – – – – – In immediate packings of 5 kg net or less	1006 30 98 100
	– – – – – – Other	1006 30 98 900
1006 40 00	– Broken rice	1006 40 00 000

3. **Products processed from cereals**

CN code	Description of goods	Product code
ex 1102	Cereal flours other than of wheat or meslin:	
ex 1102 20	– Maize (corn) flour:	
ex 1102 20 10	– – Of a fat content not exceeding 1,5 % by weight:	
	– – – Of a fat content not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (4)	1102 20 10 200
	– – – Of a fat content exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (4)	1102 20 10 400
ex 1102 20 90	– – Other:	
	– – – Of a fat content exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (4)	1102 20 90 200
ex 1102 90	– Other:	
1102 90 10	– – Barley flour:	
	– – – Of an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1102 90 10 100
	– – – Other	1102 90 10 900
ex 1102 90 30	– – Oat flour:	
	– – – Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry matter, not exceeding 1,8 % by weight, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated	1102 90 30 100
ex 1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
ex 1103 12 00	– – Of oats:	
	– – – Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated	1103 12 00 100
ex 1103 13	– – Of maize (corn):	
ex 1103 13 10	– – – Of a fat content not exceeding 1,5 % by weight:	
	– – – – Of a fat content, not exceeding 0,9 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight (1) (5)	1103 13 10 100
	– – – – Of a fat content, exceeding 0,9 % by weight but not exceeding 1,3 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (1) (5)	1103 13 10 300
	– – – – Of a fat content, exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1,0 % by weight (1) (5)	1103 13 10 500
ex 1103 13 90	– – – Other:	
	– – – – Of a fat content, exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (1) (5)	1103 13 90 100
ex 1103 19	– – Of other cereals:	
1103 19 10	– – – Of rye	1103 19 10 000

CN code	Description of goods	Product code
ex 1103 19 30	– – – Of barley:	
	– – – – Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1103 19 30 100
	– Pellets:	
1103 21 00	– – Of wheat	1103 21 00 000
ex 1103 29	– – Of other cereals:	
1103 29 20	– – – Of barley	1103 29 20 000
ex 1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground:	
	– Rolled or flaked grains:	
ex 1104 11	– – Of barley:	
ex 1104 11 90	– – – Flaked:	
	– – – – Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1104 11 90 100
ex 1104 12	– – Of oats:	
ex 1104 12 90	– – – Flaked:	
	– – – – Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 12 % and of which the peroxidase is virtually inactivated	1104 12 90 100
	– – – – Of an ash content, referred to dry matter, not exeeding 2,3 % by weight, of a tegument content exceeding 0,1 %, but not exceeding 1,5 %, of a moisture content not exceeding 12 % and of which the peroxidase is virtually inactivated	1104 12 90 300
ex 1104 19	– – Of other cereals:	
1104 19 10	– – – Of wheat	1104 19 10 000
ex 1104 19 50	– – – Of maize:	
	– – – – Flaked:	
	– – – – – Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7 % by weight (5)	1104 19 50 110
	– – – – – Of a fat content, referred to dry matter, exceeding 0,9 % but not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (5)	1104 19 50 130
	– Other worked grains (for example, hulled, pearled, sliced or kibbled):	
ex 1104 21	– – Of barley:	
ex 1104 21 10	– – – Hulled (shelled or husked):	
	– – – – Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight (2)	1104 21 10 100
1104 21 30	– – – Hulled and sliced or kibbled ('Grütze' or 'grutten'):	
	– – – – Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight (2)	1104 21 30 100

CN code	Description of goods	Product code
ex 1104 21 50	– – – Pearled:	
	– – – – Of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc):	
	– – – – – First category (3)	1104 21 50 100
	– – – – Of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc)	
	– – – – – Second category (3)	1104 21 50 300
ex 1104 22	– – Of oats:	
ex 1104 22 20	– – – Hulled (shelled or husked):	
	– – – – Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of tegument content not exceeding 0,5 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated (2)	1104 22 20 100
ex 1104 22 30	– – – Hulled and sliced or kibbled ('Grütze' or 'grutten'):	
	– – – – Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated (2)	1104 22 30 100
ex 1104 23	– – Of maize (corn):	
ex 1104 23 10	– – – Hulled (shelled or husked), whether or not sliced or kibbled:	
	– – – – Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight ('Grütze' or 'grutten') (2) (5)	1104 23 10 100
	– – – – Of a fat content, referred to dry matter, exceeding 0,9 % but not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ('Grütze' or 'grutten') (2) (5)	1104 23 10 300
1104 29	– – Of other cereals:	
	– – – Hulled (shelled or husked), whether or not sliced or kibbled:	
ex 1104 29 11	– – – – Of wheat, not sliced or kibbled (2)	1104 29 11 000
	– – – Not otherwise worked than kibbled:	
1104 29 51	– – – – Of wheat	1104 29 51 000
1104 29 55	– – – – Of rye	1104 29 55 000
1104 30	– Germ of cereals, whole, rolled, flaked or ground:	
1104 30 10	– – Of wheat	1104 30 10 000
1104 30 90	– – Of other cereals	1104 30 90 000
1107	Malt, whether or not roasted:	
1107 10	– Not roasted:	
	– – Of wheat:	
1107 10 11	– – – In the form of flour	1107 10 11 000
1107 10 19	– – – Other:	1107 10 19 000
	– – Other:	
1107 10 91	– – – In the form of flour	1107 10 91 000
1107 10 99	– – – Other	1107 10 99 000
1107 20 00	– Roasted	1107 20 00 000
ex 1108	Starches; inulin:	
	– Starches (6):	
ex 1108 11 00	– – Wheat starch:	
	– – – Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 11 00 200

CN code	Description of goods	Product code
ex 1108 11 00 *(cont'd)*	– – – Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % (7)	1108 11 00 300
ex 1108 12 00	– – Maize (corn) starch:	
	– – – Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 12 00 200
	– – – Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % (7)	1108 12 00 300
ex 1108 13 00	– – Potato starch:	
	– – – Of a dry matter content of not less than 80 % and a purity in the dry matter of not less than 97 %	1108 13 00 200
	– – – Of a dry matter content of not less than 77 % but less than 80 % and a purity in the dry matter of not less than 97 % (7)	1108 13 00 300
ex 1108 19	– – Other starches:	
ex 1108 19 10	– – – Rice starch:	
	– – – – Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 19 10 200
	– – – – Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % (7)	1108 19 10 300
ex 1109 00 00	Wheat gluten, whether or not dried:	
	– Dried wheat gluten, of a protein content, referred to dry matter, of 82 % or more by weight (N x 6,25)	1109 00 00 100
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artifical honey, whether or not mixed with natural honey; caramel:	
ex 1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:	
	– – Other:	
	– – – Containing in the dry state, 99 % or more by weight of glucose:	
1702 30 51	– – – – In the form of white crystalline powder, whether or not agglomerated	1702 30 51 000
1702 30 59	– – – – Other (8)	1702 30 59 000
	– – – Other:	
1702 30 91	– – – – In the form of white crystalline powder, whether or not agglomerated	1702 30 91 000
1702 30 99	– – – – Other (8)	1702 30 99 000
ex 1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:	
1702 40 90	– – Other	1702 40 90 000
ex 1702 90	– Other, including invert sugar:	
1702 90 50	– – Maltodextrine and maltodextrine syrup:	
	– – – Maltodextrine, in the form of white crystalline powder, whether or not agglomerated	1702 90 50 100
	– – – Other (8)	1702 90 50 900
	– – Caramel:	
	– – – Other:	
1702 90 75	– – – – In the form of powder, whether or not agglomerated	1702 90 75 000
1702 90 79	– – – – Other	1702 90 79 000

CN code	Description of goods	Product code
2106	Food preparations not elsewhere specified or included:	
ex 2106 90	– Other:	
	– – Flavoured or coloured sugar syrups:	
	– – – Other:	
2106 90 55	– – – – Glucose syrup and maltodextrine syrup (8)	2106 90 55 000

(1) The export refund is paid in respect of maize, groats and meal:
— of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometres,
— of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometres.

(2) 'Hulled grains' are grains corresponding to the definition given in the Annex to Commission Regulation (EEC) No 821/68 (OJ No L 149, 29. 6. 1968, p. 46).

(3) 'Pearled grains' are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68.

(4) The analytical method to be used for the determination of the fatty matter content is that printed in Annex I (method A) to Commission Directive 84/4/EEC (OJ No L 15, 18. 1. 1984, p. 28).

(5) The procedure to be followed for the determination of the fatty matter content is as follows:
— the sample has to be crushed so that 90 % or more can pass through a sieve with an aperture of 500 micrometres and 100 % can pass through a sieve with an aperture of 1 000 micrometres,
— the analytical method to be used afterwards is that which is printed in Annex I (method A) to Directive 84/4/EEC.

(6) The dry matter content of starch is determined by the method laid down in Annex II to Commission Regulation (EEC) No 1908/84 (OJ No L 178, 5. 7. 1984, p. 22). The purity of starch is determined using the Ewers modified polarimetric method, as published in Annex I of the Third Commission Directive 72/199/EEC (OJ No L 123, 29. 5. 1972, p. 6).

(7) The export refund payable for starch shall be adjusted by using the following formula:

1. Potato starch: $\frac{\text{actual \% dry matter}}{80} \times$ export refund.

2. All other types of starch: $\frac{\text{actual \% dry matter}}{87} \times$ export refund.

When completing customs formalities, the applicant shall state on the declaration provided for this purpose the dry matter content of the product.

(8) The export refund is payable for products having a dry matter content of less than 78 %. The export refund provided for products having a dry matter content of less than 78 % shall be adjusted by using the following formula:

$$\frac{\text{actual dry matter content}}{78} \times \text{export refund}$$

The dry matter content is determined by method 2 laid down in Annex II to Commission Directive 79/796/EEC (OJ No L 239, 22. 9. 1979, p. 24), or by any other suitable analysis method offering at least the same guarantees.

4. Cereal-based compound feedingstuffs

CN code	Description of goods	Product code
2309	Preparations of a kind used in animal feeding (1):	
ex 2309 10	– Dog or cat food, put up for retail sale:	
	– – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	– – – Containing starch, glucose, syrup, maltodextrine or maltodextrine syrup:	
	– – – – Containing no starch, or containing 10 % or less by weight of starch (2) (3):	
2309 10 11	– – – – – Containing no milk products or containing less than 10 % by weight of such products	2309 10 11 000
2309 10 13	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 13 000
	– – – – Containing more than 10 % but not more than 30 % by weight of starch (2):	
2309 10 31	– – – – – Containing no milk products or containing less than 10 % by weight of such products	2309 10 31 000
2309 10 33	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 33 000
	– – – – Containing more than 30 % by weight of starch (2):	
2309 10 51	– – – – – Containing no milk products or containing less than 10 % by weight of such products	2309 10 51 000
2309 10 53	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 53 000
ex 2309 90	– Other:	
	– – Other:	
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	– – – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	– – – – – Containing no starch or containing 10 % or less by weight of starch (2) (3):	
2309 90 31	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	2309 90 31 000
2309 90 33	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 33 000
	– – – – – Containing more than 10 % but not more than 30 % by weight of starch (2):	
2309 90 41	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	2309 90 41 000
2309 90 43	– – – – – – Containing not less than 10 % but lesss than 50 % by weight of milk products	2309 90 43 000
	– – – – – Containing more than 30 % by weight of starch (2):	
2309 90 51	– – – – – – Containing no milk products or containing less than 10 % by weight of such products	2309 90 51 000
2309 90 53	– – – – – – Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 53 000

(1) Covered by Regulation (EEC) No 1619/93 of the Commission (OJ No L 155, 25. 6. 1993, p. 24).

(2) Cereal products means the products falling within subheadings 0709 90 60 and 0712 90 19, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) and the cereals content of the products falling within subheadings 1904 10 10 and 1904 10 90 of the combined nomenclature. The cereals content in products under subheadings 1904 10 10 and 1904 10 90 of the combined nomenclature is considered to be equal to the weight of this final product.
No refund is paid for cereals where the origin of the starch cannot be clearly established by analysis.

(3) A refund will only be paid for products containing 5 % or more by weight of starch.

5. Beef and veal

CN code	Description of goods	Product code
ex 0102	Live bovine animals:	
ex 0102 10	– Pure-bred breeding animals:	
ex 0102 10 10	– – Heifers (female bovines that have never calved):	
	– – – With a live weight equal to or greater than 250 kg:	
	– – – – Up to the age of 36 months	0102 10 10 120
	– – – – Other	0102 10 10 130
ex 0102 10 30	– – Cows:	
	– – – With a live weight equal to or greater than 250 kg:	
	– – – – Up to the age of 60 months	0102 10 30 120
	– – – – Other	0102 10 30 130
ex 0102 10 90	– Other:	
	– – – With a live weight equal to or greater than 300 kg	0102 10 90 120
ex 0102 90	– – Other:	
	– – Domestic species:	
	– – – Of a weight exceeding 160 kg but not exceeding 300 kg:	
ex 0102 90 41	– – – – For slaughter:	
	– – – – – Of a weight exceeding 220 kg	0102 90 41 100
	– – – Of a weight exceeding 300 kg:	
	– – – – Heifers (female bovines that have never calved):	
0102 90 51	– – – – – For slaughter	0102 90 51 000
0102 90 59	– – – – Other	0102 90 59 000
	– – – – Cows:	
0102 90 61	– – – – – For slaughter	0102 90 61 000
0102 90 69	– – – – – Other	0102 90 69 000
	– – – – Other:	
0102 90 71	– – – – – For slaughter	0102 90 71 000
0102 90 79	– – – – – Other	0102 90 79 000
0201	Meat of bovine animals, fresh and chilled:	
0201 10 00	– Carcases and half-carcases:	
	– – The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs:	
	– – – From male adult bovine animals [1]	0201 10 00 110
	– – – Other	0201 10 00 120
	– – Other:	
	– – – From male adult bovine animals [1]	0201 10 00 130
	– – – Other	0201 10 00 140
ex 0201 20	– Other cuts with bone in:	
0201 20 20	– – 'Compensated' quarters:	
	– – – From male adult bovine animals [1]	0201 20 20 110
	– – – Other	0201 20 20 120
0201 20 30	– – Unseparated or separated forequarters:	
	– – – From male adult bovine animals [1]	0201 20 30 110
	– – – Other	0201 20 30 120
0201 20 50	– – Unseparated or separated hindquarters:	
	– – – With a maximum of nine ribs or pairs of ribs:	
	– – – – From male adult bovine animals [1]	0201 20 50 110
	– – – – Other	0201 20 50 120
	– – – With more than nine ribs or pairs of ribs:	
	– – – – From male adult bovine animals [1]	0201 20 50 130
	– – – – Other	0201 20 50 140

CN code	Description of goods	Product code
ex 0201 20 90	– – Other:	
	– – – The weight of bone does not exceed one third of the weight of the cut	0201 20 90 700
ex 0201 30 00	– Boneless:	
	– – Boneless cuts exported to the USA under the conditions laid down in Commission Regulation (EEC) No 2973/79 (4)	0201 30 00 050
	– – From the hindquarters of male adult bovine animals with a maximum of nine ribs or nine pairs of ribs (2), each piece individually wrapped	0201 30 00 100
	– – Other boned cuts, each piece individually wrapped with a lean bovine meat content (excluding fat) of 50 % or more (6)	0201 30 00 150
	– – Other, including minced meat, with a lean meat content (excluding fat) of 78 % or more (6)	0201 30 00 190
ex 0202	Meat of bovine animals, frozen:	
0202 10 00	– Carcases and half-carcases:	
	– – The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs	0202 10 00 100
	– – Other	0202 10 00 900
ex 0202 20	– Other cuts, with bone in:	
0202 20 10	– – 'Compensated' quarters	0202 20 10 000
0202 20 30	– – Unseparated or separated forequarters	0202 20 30 000
0202 20 50	– – Unseparated or separated hindquarters:	
	– – – With a maximum of nine ribs or pairs of ribs	0202 20 50 100
	– – – With more than nine ribs or pairs of ribs	0202 20 50 900
ex 0202 20 90	– – Other:	
	– – – The weight of bone not exceeding one third of the weight of the cut	0202 20 90 100
0202 30	– Boneless:	
0202 30 90	– – Other:	
	– – – Boned cuts exported to the United States of America under the conditions laid down in Regulation (EEC) No 2973/70 (4)	0202 30 90 100
	– – – Boned cuts, each piece individually wrapped with a lean bovine meat content (excluding fat) of 50 % or more (6)	0202 30 90 400
	– – – Other, including minced meat, with a lean meat content (excluding fat) of 78 % or more (6)	0202 30 90 500
	– – – Other	0202 30 90 900
0206	Edible offal or bovine animals, swine, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
0206 10	– Of bovine animals, fresh and chilled:	
	– – Other:	
0206 10 95	– – – Thick skirt and thin skirt	0206 10 95 000
	– Of bovine animals, frozen:	
0206 29	– – Other:	
	– – – Other:	
0206 29 91	– – – – Thick skirt and thin skirt	0206 29 91 000
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
ex 0210 20	– Meat of bovine animals:	
ex 0210 20 90	– – Boneless:	
	– – – Salted and dried	0210 20 90 100
	– – – Salted, dried and smoked	0210 20 90 300
	– – – In brine (3)	0210 20 90 500
ex 1602	Other prepared or preserved meat, meat offal or blood:	
ex 1602 50	– Of bovine animals:	

CN code	Description of goods	Product code
ex 1602 50 10	– – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal:	
	– – – Uncooked; not containing meat other than that of animals of the bovine species:	
	– – – – Containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– – – – – Manufactured under the arrangement provided for in Article 4 of Council Regulation (EEC) No 565/80 [7]:	
	– – – – – – 90 % or more	1602 50 10 120
	– – – – – – 80 % or more, but less than 90 %	1602 50 10 140
	– – – – – – 60 % or more, but less than 80 %	1602 50 10 160
	– – – – – – 40 % or more, but less than 60 %	1602 50 10 170
	– – – – – Other:	
	– – – – – – 40 % or more	1602 50 10 190
	– – – Other:	
	– – – – Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin	1602 50 10 240
	– – – – Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	1602 50 10 260
	– – – – Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	1602 50 10 280
	– – Other:	
	– – – In hermetically sealed containers:	
ex 1602 50 31	– – – – 'Corned beef' [9]:	
	– – – – – With a collagen/protein ratio of no more than 0,35 [8] and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– – – – – – 90 % or more:	
	– – – – – – – Products complying with the conditions laid down in Commission Regulation (EEC) No 2388/84 [5]	1602 50 31 125
	– – – – – – – Manufactured under the arrangements provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 31 135
	– – – – – – – Other	1602 50 31 195
	– – – – – – 80 % of more, but less than 90 %:	
	– – – – – – – Products complying with the conditions laid down in Regulation (EEC) No 2388/84 [5]	1602 50 31 325
	– – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 31 335
	– – – – – – – Other	1602 50 31 395
ex 1602 50 39	– – – – Other:	
	– – – – – Not containing meat other than that of animals of the bovine species:	
	– – – – – – With a collagen/protein ration of no more than 0,35 [8] and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– – – – – – – 90 % or more:	
	– – – – – – – – Products complying with the conditions laid down in Commission Regulation (EEC) No 2388/84 [5]	1602 50 39 125
	– – – – – – – – Manufactured under the arrangements provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 39 135
	– – – – – – – – Other	1602 50 39 195
	– – – – – – – 80 % or more, but less than 90 %:	
	– – – – – – – – Products complying with the conditions laid down in Regulation (EEC) No 2388/84 [5]	1602 50 39 325
	– – – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 39 335

CN code	Description of goods	Product code
ex 1602 50 39 *(cont'd)*	– – – – – – – – – Other	1602 50 39 395
	– – – – – – – – – 60 % or more, but less than 80 %:	
	– – – – – – – – – – Products complying with the conditions laid down in Regulation (EEC) No 2388/84 [5]	1602 50 39 425
	– – – – – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 39 435
	– – – – – – – – – – Other	1602 50 39 495
	– – – – – – – – – 40 % or more, but less than 60 %	1602 50 39 505
	– – – – – – – – With a collagen/protein ratio of more than 0,35 but no more than 0,45 [8] and containing by weight to the following percentages of bovine meat (excluding offal and fat):	
	– – – – – – – – – 60 % or more:	
	– – – – – – – – – – Products complying with the conditions laid down in Regulation (EEC) No 2388/84 [5]	1602 50 39 525
	– – – – – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 39 535
	– – – – – – – – – – Other	1602 50 39 595
	– – – – – – – – – 40 % or more, but less than 60 %	1602 50 39 615
	– – – – – – – – – 20 % or more, but less than 40 %	1602 50 39 625
	– – – – – – – Other:	
	– – – – – – – – With a collagen/protein ratio of no more than 0,45 [8]:	
	– – – – – – – – – Containing by weight 80 % or more of meat or more offal, of any kind, including fats of any kind or origin	1602 50 39 705
	– – – – – – – – – Containing by weight 40 % or more but less than 80 % of meat or meal offal, of any kind, including fats of any kind or origin	1602 50 39 805
	– – – – – – – – – Containing by weight less than 40 % of meat or meal offal, of any kind, including fats of any kind or origin	1602 50 39 905
ex 1602 50 80	– – – Other:	
	– – – – Not containing meat other than that of animals of the bovine species:	
	– – – – – With a collagen/protein ratio of no more than 0,35 [8] and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– – – – – – 90 % or more:	
	– – – – – – – Manufactured under the arrangements provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 80 135
	– – – – – – – Other	1602 50 80 195
	– – – – – – 80 % or more, but less than 90 %:	
	– – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 80 335
	– – – – – – – Other	1602 50 80 395
	– – – – – – 60 % or more, but less than 80 %:	
	– – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 80 435
	– – – – – – – Other	1602 50 80 495
	– – – – – – 40 % or more, but less than 60 %	1602 50 80 505
	– – – – – – 20 % or more, but less than 40 %	1602 50 80 515
	– – – – – With a collagen/protein ratio of more than 0,35 but no more than 0,45 [8] and containing by weight to the following percentages of bovine meat (excluding offal and fat):	
	– – – – – – 60 % or more:	
	– – – – – – – Manufactured under the arrangement provided for in Article 4 of Regulation (EEC) No 565/80 [7]	1602 50 80 535
	– – – – – – – Other	1602 50 80 595

CN code	Description of goods	Product code
ex 1602 50 80 *(cont'd)*	– – – – – – 40 % or more, but less than 60 %	1602 50 80 615
	– – – – – – 20 % or more, but less than 40 %	1602 50 80 625
	– – – – Other:	
	– – – – – With a collagen/protein ratio of no more than 0,45 (8):	
	– – – – – – Containing by weight 80 % or more of meat or more offal, of any kind, including fats of any kind or origin	1602 50 80 705
	– – – – – – Containing by weight 40 % or more but less than 80 % of meat or meal offal, of any kind, including fats of any kind or origin	1602 50 80 805
	– – – – – – Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	1602 50 80 905

(1) Entry within this subheading is subject to the submission of the certificate appearing in the Annex to Commission Regulation (EEC) No 32/82 (OJ No L 4, 8. 1. 1982, p. 11).
(2) Entry within this subheading is subject to compliance with the conditions laid down in Commission Regulation (EEC) No 1964/82 (OJ No L 212, 21. 7. 1982, p. 48).
(3) The refund on beef in brine is granted on the net weight of the meat after deduction of the weight of the brine.
(4) OJ No L 336, 29. 12. 1979, p. 44.
(5) OJ No L 221, 18. 8. 1984, p. 28.
(6) The lean bovine meat content excluding fat is determined in accordance with the procedure described in the Annex to Commission Regulation (EEC) No 2429/86 (OJ No L 210, 1. 8. 1986, p. 39).
(7) OJ No L 62, 7. 3. 1980, p. 5.
(8) *Determination of collagen content:*
The collagen content shall be taken to mean the hydroxyproline content multiplied by the factor 8. The hydroxyproline content must be determined according to ISO method 3496–1978.
(9) No containing meat other than that of animals of the bovine species.

NB: Article 7 of Council Regulation (EEC) No 885/68 (OJ No L 156, 4. 7. 1968, p. 2) provides that no export refunds are to be granted on products imported from third countries and re-exported to third countries.

6. **Pigmeat**

CN code	Description of goods	Product code
ex 0103	Live swine:	
	– Other:	
ex 0103 91	– – Weighing less than 50 kg:	
0103 91 10	– – – Domestic species	0103 91 10 000
ex 0103 92	– – Weighing 50 kg or more:	
	– – – Domestic species:	
0103 92 19	– – – – Other	0103 92 19 000
ex 0203	Meat of swine, fresh, chilled or frozen:	
	– Fresh or chilled:	
ex 0203 11	– – Carcases and half-carcases:	
0203 11 10	– – – Of domestic swine	0203 11 10 000
ex 0203 12	– – Hams, shoulders and cuts thereof, with bone in:	
	– – – Of domestic swine:	
ex 0203 12 11	– – – – Legs and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 12 11 100
ex 0203 12 19	– – – – Shoulders and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 12 19 100
ex 0203 19	– – Other:	
	– – – Of domestic swine:	
ex 0203 19 11	– – – – Fore-ends and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 19 11 100
ex 0203 19 13	– – – – Loins and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 19 13 100
ex 0203 19 15	– – – – Bellies (streaky) and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 15 % by weight	0203 19 15 100
	– – – – Other:	
ex 0203 19 55	– – – – – Boneless:	
	– – – – – – Legs, fore-ends, shoulders or loins, and cuts thereof [1] [11]	0203 19 55 110
	– – – – – – Bellies, and cuts thereof, with a total cartilage content of less than 15 % by weight [1] [11]	0203 19 55 310
	– Frozen:	
ex 0203 21	– – Carcases and half-carcases:	
0203 21 10	– Of domestic swine	0203 21 10 000
ex 0203 22	– – Hams, shoulders and cuts thereof, with bone in:	
	– – – Of domestic swine:	
ex 0203 22 11	– – – – Hams and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 22 11 100

CN code	Description of goods	Product code
ex 0203 22 19	– – – – Shoulders and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 22 19 100
ex 0203 29	– – Other:	
	– – – Of domestic swine:	
ex 0203 29 11	– – – – Fore-ends and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 29 11 100
ex 0203 29 13	– – – – Loins and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 25 % by weight	0203 29 13 100
ex 0203 29 15	– – – – Bellies (streaky) and cuts thereof:	
	– – – – – With a total bone and cartilage content of less than 15 % by weight	0203 29 15 100
	– – – – Other:	
ex 0203 29 55	– – – – – Boneless:	
	– – – – – – Legs, fore-ends, shoulders and cuts thereof(1)	0203 29 55 110
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
	– Meat of swine:	
ex 0210 11	– – Hams, shoulders and cuts thereof, with bone in:	
	– – – Of domestic swine:	
	– – – – Salted or in brine:	
ex 0210 11 11	– – – – – Hams and cuts thereof:	
	– – – – – – With a total bone and cartilage content of less than 25 % by weight	0210 11 11 100
	– – – – Dried or smoked	
ex 0210 11 31	– – – – – Hams and cuts thereof:	
	– – – – – – 'Prosciutto di Parma', 'Prosciutto di San Daniele'(2)	
	– – – – – – – With a total bone and cartilage content of less than 25 % by weight	0210 11 31 110
	– – – – – – Other	
	– – – – – – – With a total bone and cartilage content of less than 25 % by weight	0210 11 31 910
ex 0210 12	– – Bellies (streaky) and cuts thereof:	
	– – – Of domestic swine:	
ex 0210 12 11	– – – – Salted or in brine:	
	– – – – – With a total bone and cartilage content of less than 15 % by weight	0210 12 11 100
ex 0210 12 19	– – – – Dried or smoked:	
	– – – – – With a total bone and cartilage content of less than 15 % by weight	0210 12 19 100
ex 0210 19	– – Other:	
	– – – Of domestic swine:	
	– – – – Salted or in brine:	

CN code	Description of goods	Product code
ex 0210 19 40	– – – – – Loins and cuts thereof:	
	– – – – – – With a total bone and cartilage content of less than 25 % by weight	0210 19 40 100
	– – – – – Other:	
ex 0210 19 51	– – – – – – Boneless:	
	– – – – – – – Hams, fore-ends, shoulders or loins, and cuts thereof (1)	0210 19 51 100
	– – – – – – – Bellies and cuts thereof, derinded (1)	
	– – – – – – – – With a total cartilage content of less than 15 % by weight	0210 19 51 310
	– – – – Dried or smoked:	
	– – – – – Other:	
ex 0210 19 81	– – – – – – Boneless:	
	– – – – – – – Prosciutto di Parma', 'Prosciutto di San Daniele', and cuts thereof (2)	0210 19 81 100
	– – – – – – – Hams, fore-ends, shoulders or loins, and cuts thereof (1)	0210 19 81 300
ex 1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	
ex 1601 00 10	– Of liver:	
	– – Suitable for human consumption (6)	1601 00 10 100
	– Other (8):	
ex 1601 00 91	– – Sausages, dry or for spreading, uncooked (4) (6):	
	– – – Suitable for human consumption	1601 00 91 100
ex 1601 00 99	– – Other (3) (6):	
	– – – Suitable for human consumption	1601 00 99 100
ex 1602	Other prepared or preserved meat, meat offal or blood:	
1602 10 00	– Homogenized preparations	1602 10 00 000
ex 1602 20	– Of liver of any animal:	
ex 1602 20 90	– – Other:	
	– – – Suitable for human consumption	1602 20 90 100
	– Of swine:	
ex 1602 41	– – Hams and cuts thereof:	
ex 1602 41 10	– – – Of domestic swine:	
	– – – – Suitable for human consumption:	
	– – – – – Uncooked, and mixtures of cooked and uncooked meat (5) (7)	1602 41 10 100
	– – – – – Other (7):	
	– – – – – – Containing by weight 80 % or more of meat and fat (8) (9)	1602 41 10 210
	– Other (9)	1602 41 10 290

CN code	Description of goods	Product code
ex 1602 42	– – Shoulders and cuts thereof:	
ex 1602 42 10	– – – Of domestic swine:	
	– – – – Suitable for human consumption:	
	– – – – – Uncooked, and mixtures of cooked and uncooked meat (5) (7)	1602 42 10 100
	– – – – – Other (7):	
	– – – – – – Containing by weight 80 % or more of meat and fat (8) (9)	1602 42 10 210
	– – – – – – Other (9)	1602 42 10 290
ex 1602 49	– – Other, including mixtures:	
	– – – Of domestic swine:	
	– – – – Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin:	
ex 1602 49 11	– – – – – Loins (excluding collars) and parts thereof, including mixtures of loins and hams (10):	
	– – – – – – Suitable for human consumption:	
	– – – – – – – Uncooked, and mixtures of cooked and uncooked meat (5) (7)	1602 49 11 110
	– – – – – – – Other (7) (8)	1602 49 11 190
ex 1602 49 13	– – – – – Collars and parts thereof, including mixtures of collars and shoulders (10):	
	– – – – – – Suitable for human consumption:	
	– – – – – – – Uncooked, and mixtures of cooked and uncooked meat (5) (7)	1602 49 13 110
	– – – – – – – Other (7) (8)	1602 49 13 190
ex 1602 49 15	– – – – – Other mixtures containing hams, shoulders, loins or collars, and parts thereof (10):	
	– – – – – – Suitable for human consumption:	
	– – – – – – – Uncooked, and mixtures of cooked and uncooked meat (5) (7)	1602 49 15 110
	– – – – – – – Other (7) (8)	1602 49 15 190
ex 1602 49 19	– – – – – Other (10):	
	– – – – – – Suitable for human consumption:	
	– – – – – – – Uncooked, and mixtures of cooked meat or offal and uncooked meat or offal (5) (7)	1602 49 19 110
	– – – – – – – Other (7) (8)	1602 49 19 190
ex 1602 49 30	– – – – Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin (7) (8) (10):	
	– – – – – Suitable for human consumption	1602 49 30 100
ex 1602 49 50	– – – – Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin (7) (10):	
	– – – – – Suitable for human consumption	1602 49 50 100
ex 1602 90	– Other, including preparations of blood of any animal:	

CN code	Description of goods	Product code
ex 1602 90 10	– – Preparations of blood of any animal:	
	– – – Suitable for human consumption	1602 90 10 100
ex 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:	
ex 1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:	
ex 1902 20 30	– – Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin:	
	– – – Suitable for human consumption	1902 20 30 100

(1) The products and cuts thereof may be classified in this subheading only if the size and the characteristics of the coherent muscle tissue enable them to be identified as coming from the primary cuts mentioned. The expression 'cuts thereof' applies to products with a net unit weight of at least 100 grams or to products cut into uniform slices which can be clearly identified as coming from the primary cut mentioned and which are packed together with a net overall weight of at least 100 grams.

(2) Only those products for which the name is certified by the competent authorities of the producing Member State can benefit from this refund.

(3) The refund on sausages presented in containers with a preservative liquid is granted on net weight after deduction of weight of this liquid.

(4) The weight of a coating of paraffin corresponding to normal use in the trade is considered as part of the net weight of the sausage.

(5) The term 'uncooked' shall apply to products which have not been subjected to any heat-treatment or which have been subjected to a heat-treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which therefore show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

(6) If composite food preparations (including prepared dishes) containing sausages, are classified within heading No 1601 because of their composition, the refund is granted only on the net weight of the sausages, the meat and the offal, including fats of any kind or origin, which make part of these preparations.

(7) The refund on products containing bones is granted on the net weight of the product after deduction of the weight of the bones.

(8) The granting of the refund is subject to the compliance with the conditions laid down in Commission Regulation (EEC) No 171/78 (OJ No L 25, 31. 1. 1978, p. 21). At the time of the conclusion of customs export formalities the exporter shall declare in writing that the products in question fulfill these conditions.

(9) The meat and fat content is to be determined in accordance with the analysis procedure in the Annex to Commission Regulation (EEC) No 1583/89 (OJ No L 156, 8. 6. 1989, p. 13).

(10) The content of meat or meat offal, of any kind, including fats of any kind or origin, is to be determined in accordance with the analysis procedure in the Annex to Commission Regulation (EEC) No 226/89 (OJ No L 29, 31. 1. 1989, p. 11).

(11) Freezing of the products pursuant to the first paragraph of Article 4 (3) and Article 28 (4) (g) of Regulation (EEC) No 3665/87 is not permitted.

7. Poultrymeat

CN code	Description of goods	Product code
ex 0105	Live poultry, that is to say, fowls of the species *Gallus domesticus* ducks, geese, turkeys and guinea fowls:	
	– weighing not more than 185 g:	
0105 11	– – Fowls of the species *Gallus domesticus*:	
	– – – Grandparent and parent female chicks	
0105 11 11	– – – – Laying stocks	0105 11 11 000
0105 11 19	– – – – Other	0105 11 19 000
	– – – Other:	
0105 11 91	– – – – Laying stocks	0105 11 91 000
0105 11 99	– – – – Other	0105 11 99 000
0105 12 00	– – Turkeys:	0105 12 00 000
ex 0105 19	– – Other:	
0105 19 20	– – – Geese	0105 19 20 000
ex 0207	Meat and edible offal, of the poultry heading No 0105, fresh, chilled or frozen	
	– Of fowls of the species *Gallus domesticus*:	
ex 0207 12	– – Non cut in pieces, frozen:	
ex 0207 12 10	– – – Plucked and gutted, without heads and feet but with necks hearts, livers and gizzards, known as '70 % chickens'	
	– – – – With completely ossified sternum tips, fermurs and tibias	
	– – – – Other	0207 12 10 900
ex 0207 12 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens' or otherwise presented:	
	– – – – '65 % chickens':	
	– – – – – With completely ossified sternum tips, femurs and tibias	
	– – – – – Other	0207 12 90 190
ex 0207 14	– – Cuts and offal, frozen:	
	– – – Cuts:	
	– – – – With bone in:	
ex 0207 14 20	– – – – – Halves or quarters:	
	– – – – – – Of fowl of the species *Gallus domesticus* with completely ossified sternum tips, femurs and tibias	
	– – – – – – Other	0207 14 20 900
ex 0207 14 60	– – – – – Legs and cuts thereof:	
	– – – – – – Of fowl of the species *Gallus domesticus* with completely ossified sternum tips, femurs and tibias	
	– – – – – – Other	0207 14 60 900
ex 0207 14 70	– – – – – Other:	
	– – – – – – Halves or quarters without rumps:	
	– – – – – – – Of fowl of the species *Gallus domesticus* with completely ossified sternum tips, femurs and tibias	
	– – – – – – – Other	0207 14 70 190
	– – – – – – Cuts consisting of a whole leg or part of a leg and part of the back where the weight of the back does not exceed 25 % of the total weight	
	– – – – – – – Of fowl of the species *Gallus domesticus* with completely ossified femurs	
	– – – – – – – Other	0207 14 70 290

CN code	Description of goods	Product code
	– Of turkeys:	
0207 25	– – Not cut in pieces, frozen:	
0207 25 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	0207 25 10 000
0207 25 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented:	0207 25 90 000
ex 0207 27	– – Cuts and offal, frozen:	
	– – – Cuts:	
ex 0207 27 10	– – – – Boneless:	
	– – – – – Homogenized meat, including mechanically recovered meat	
	– – – – – Other	
	– – – – – – Other than rumps	0207 27 10 990
	– – – – With bone in:	
	– – – – – Legs and cuts thereof:	
0207 27 60	– – – – – – Drumsticks and cuts thereof	0207 27 60 000
0207 27 70	– – – – – – Other	0207 27 70 000

8. Eggs

CN code	Description of goods	Product code
ex 0407 00	Birds' eggs, in shell, fresh, preserved or cooked:	
	– Of poultry:	
	– – For hatching [1]:	
0407 00 11	– – – Of turkeys or geese	0407 00 11 000
0407 00 19	– – – Other	0407 00 19 000
0407 00 30	– – Other	0407 00 30 000
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	– Egg yolks:	
ex 0408 11	– – Dried:	
ex 0408 11 80	– – – Other:	
	– – – – Suitable for human consumption	0408 11 80 100
ex 0408 19	– – Other:	
	– – – Other:	
ex 0408 19 81	– – – – Liquid:	
	– – – – – Suitable for human consumption	0408 19 81 100
ex 0408 19 89	– – – – Other, including frozen:	
	– – – – – Suitable for human consumption	0408 19 89 100
	– Other:	
ex 0408 91	– – Dried:	
ex 0408 91 80	– – – Other:	
	– – – – Suitable for human consumption	0408 91 80 100
ex 0408 99	– – Other:	
ex 0408 99 80	– – – Other:	
	– – – – Suitable for human consumption	0408 99 80 100

[1] Applies only to poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Communities and on which are stamped the identifying number of the producer establishment and/or other particulars as provided for in Article 5 (4) of Council Regulation (EEC) No 2782/75 (OJ No L 282, 1. 11. 1975, p. 100).

9. Milk and milk products

CN code	Description of goods	Product code
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter (1):	
0401 10	– Of a fat content, by weight, not exceeding 1 %:	
0401 10 10	– – In immediate packings of a net content not exceeding 2 litres	0401 10 10 000
0401 10 90	– – Other	0401 10 90 000
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:	
	– – Not exceeding 3 %:	
0401 20 11	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight, not exceeding 1,5 %	0401 20 11 100
	– – – – Of a fat content, by weight, exceeding 1,5 %	0401 20 11 500
0401 20 19	– – – Other:	
	– – – – Of a fat content, by weight, not exceeding 1,5 %	0401 20 19 100
	– – – – Of a fat content, by weight, exceeding 1,5 %	0401 20 19 500
	– – Exceeding 3 %:	
0401 20 91	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight, not exceeding 4 %	0401 20 91 100
	– – – – Of a fat content, by weight, exceeding 4 %	0401 20 91 500
0401 20 99	– – – Other:	
	– – – – Of a fat content, by weight, not exceeding 4 %	0401 20 99 100
	– – – – Of a fat content, by weight, exceeding 4 %	0401 20 99 500
0401 30	– Of a fat content, by weight, exceeding 6 %:	
	– – Not exceeding 21 %:	
0401 30 11	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 10 %	0401 30 11 100
	– – – – – Exceeding 10 % but not exceeding 17 %	0401 30 11 400
	– – – – – Exceeding 17 %	0401 30 11 700
0401 30 19	– – – Other:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 10 %	0401 30 19 100
	– – – – – Exceeding 10 % but not exceeding 17 %	0401 30 19 400
	– – – – – Exceeding 17 %	0401 30 19 700
	– – Exceeding 21 % but not exceeding 45 %:	
0401 30 31	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 35 %	0401 30 31 100
	– – – – – Exceeding 35 % but not exceeding 39 %	0401 30 31 400
	– – – – – Exceeding 39 %	0401 30 31 700
0401 30 39	– – – Other:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 35 %	0401 30 39 100
	– – – – – Exceeding 35 % but not exceeding 39 %	0401 30 39 400
	– – – – – Exceeding 39 %	0401 30 39 700
	– – Exceeding 45 %:	
0401 30 91	– – – In immediate packings of a net content not exceeding 2 litres:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 68 %	0401 30 91 100
	– – – – – Exceeding 68 % but not exceeding 80 %	0401 30 91 400
	– – – – – Exceeding 80 %	0401 30 91 700

CN code	Description of goods	Product code
0401 30 99	– – – Other:	
	– – – – Of a fat content, by weight:	
	– – – – – Not exceeding 68 %	0401 30 99 100
	– – – – – Exceeding 68 % but not exceeding 80 %	0401 30 99 400
	– – – – – Exceeding 80 %	0401 30 99 700
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
0402 10	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 % (11):	
	– – Not containing added sugar or other sweetening matter (2):	
0402 10 11	– – – In immediate packings of a net content not exceeding 2,5 kg	0402 10 11 000
0402 10 19	– – – Other	0402 10 19 000
	– – Other (4):	
0402 10 91	– – – In immediate packings of a net content not exceeding 2,5 kg	0402 10 91 000
0402 10 99	– – – Other	0402 10 99 000
	– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 % (11):	
0402 21	– – Not containing added sugar or other sweetening matter (2):	
	– – – Of a fat content, by weight, not exceeding 27 %:	
0402 21 11	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – Of a fat content, by weight:	
	– – – – – – Not exceeding 11 %	0402 21 11 200
	– – – – – – Exceeding 11 % but not exceeding 17 %	0402 21 11 300
	– – – – – – Exceeding 17 % but not exceeding 25 %	0402 21 11 500
	– – – – – – Exceeding 25 %	0402 21 11 900
	– – – – Other:	
0402 21 17	– – – – – Of a fat content, by weight, not exceeding 11 %	0402 21 17 000
0402 21 19	– – – – – Of a fat content, by weight, exceeding 11 % but not exceeding 27 %:	
	– – – – – – Not exceeding 17 %	0402 21 19 300
	– – – – – – Exceeding 17 % but not exceeding 25 %	0402 21 19 500
	– – – – – – Exceeding 25 %	0402 21 19 900
	– – – Of a fat content, by weight, exceeding 27 %:	
0402 21 91	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – Of a fat content, by weight:	
	– – – – – – Not exceeding 28 %	0402 21 91 100
	– – – – – – Exceeding 28 % but not exceeding 29 %	0402 21 91 200
	– – – – – – Exceeding 29 % but not exceeding 41 %	0402 21 91 300
	– – – – – – Exceeding 41 % but not exceeding 45 %	0402 21 91 400
	– – – – – – Exceeding 45 % but not exceeding 59 %	0402 21 91 500
	– – – – – – Exceeding 59 % but not exceeding 69 %	0402 21 91 600
	– – – – – – Exceeding 69 % but not exceeding 79 %	0402 21 91 700
	– – – – – – Exceeding 79 %	0402 21 91 900
0402 21 99	– – – – Other:	
	– – – – – Of a fat content, by weight:	
	– – – – – – Not exceeding 28 %	0402 21 99 100
	– – – – – – Exceeding 28 % but not exceeding 29 %	0402 21 99 200
	– – – – – – Exceeding 29 % but not exceeding 41 %	0402 21 99 300
	– – – – – – Exceeding 41 % but not exceeding 45 %	0402 21 99 400
	– – – – – – Exceeding 45 % but not exceeding 59 %	0402 21 99 500
	– – – – – – Exceeding 59 % but not exceeding 69 %	0402 21 99 600
	– – – – – – Exceeding 69 % but not exceeding 79 %	0402 21 99 700
	– – – – – – Exceeding 79 %	0402 21 99 900
ex 0402 29	– – Other (4):	
	– – – Of a fat content, by weight, not exceeding 27 %:	
	– – – – Other:	

CN code	Description of goods	Product code
0402 29 15	– – – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – – Of a fat content, by weight:	
	– – – – – – – Not exceeding 11 %	0402 29 15 200
	– – – – – – – Exceeding 11 % but not exceeding 17 %	0402 29 15 300
	– – – – – – – Exceeding 17 % but not exceeding 25 %	0402 29 15 500
	– – – – – – – Exceeding 25 %	0402 29 15 900
0402 29 19	– – – – – Other:	
	– – – – – – Of a fat content, by weight:	
	– – – – – – – Not exceeding 11 %	0402 29 19 200
	– – – – – – – Exceeding 11 % but not exceeding 17 %	0402 29 19 300
	– – – – – – – Exceeding 17 % but not exceeding 25 %	0402 29 19 500
	– – – – – – – Exceeding 25 %	0402 29 19 900
	– – – Of a fat content, by weight, exceeding 27 %:	
0402 29 91	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – Of a fat content, by weight:	
	– – – – – – Not exceeding 41 %	0402 29 91 100
	– – – – – – Exceeding 41 %	0402 29 91 500
0402 29 99	– – – – Other:	
	– – – – – Of a fat content, by weight:	
	– – – – – – Not exceeding 41 %	0402 29 99 100
	– – – – – – Exceeding 41 %	0402 29 99 500
	– Other:	
0402 91	– – Not containing added sugar or other sweetening matter (2):	
	– – – Of a fat content, by weight, not exceeding 8 %:	
0402 91 11	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – Of a non-fat lactic dry matter content:	
	– – – – – – Of less than 15 % and of a fat content, by weight:	
	– – – – – – – Not exceeding 3 %	0402 91 11 110
	– – – – – – – Exceeding 3 %	0402 91 11 120
	– – – – – – Of 15 % or more and of a fat content, by weight:	
	– – – – – – – Not exceeding 3 %	0402 91 11 310
	– – – – – – – Exceeding 3 % but not exceeding 7,4 %	0402 91 11 350
	– – – – – – – Exceeding 7,4 %	0402 91 11 370
0402 91 19	– – – – Other:	
	– – – – – Of a non-fat lactic dry matter content:	
	– – – – – – Of less than 15 % and of a fat content, by weight:	
	– – – – – – – Not exceeding 3 %	0402 91 19 110
	– – – – – – – Exceeding 3 %	0402 91 19 120
	– – – – – – Of 15 % or more and of a fat content, by weight:	
	– – – – – – – Not exceeding 3 %	0402 91 19 310
	– – – – – – – Exceeding 3 % but not exceeding 7,4 %	0402 91 19 350
	– – – – – – – Exceeding 7,4 %	0402 91 19 370
	– – – Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:	
0402 91 31	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – Of a non-fat lactic dry matter content:	
	– – – – – – Of less than 15 %	0402 91 31 100
	– – – – – – Of 15 % or more	0402 91 31 300
0402 91 39	– – – – Other:	
	– – – – – Of a non-fat lactic dry matter content:	
	– – – – – – Of less than 15 %	0402 91 39 100
	– – – – – – Of 15 % or more	0402 91 39 300
	– – – Of a fat content, by weight, exceeding 10 % but not exceeding 45 %:	
0402 91 51	– – – – In immediate packings of a net content not exceeding 2,5 kg	0402 91 51 000
0402 91 59	– – – – Other	0402 91 59 000
	– – – Of a fat content, by weight, exceeding 45 %:	

CN code	Description of goods	Product code
0402 91 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	0402 91 91 000
0402 91 99	– – – – Other	0402 91 99 000
0402 99	– – Other:	
	– – – Of a fat content, by weight, not exceeding 9,5 %:	
0402 99 11	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– – – – – Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight [4]:	
	– – – – – – Not exceeding 3 %	0402 99 11 110
	– – – – – – Exceeding 3 % but not exceeding 6,9 %	0402 99 11 130
	– – – – – – Exceeding 6,9 %	0402 99 11 150
	– – – – – Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight [5]:	
	– – – – – – Not exceeding 3 %	0402 99 11 310
	– – – – – – Exceeding 3 % but not exceeding 6,9 %	0402 99 11 330
	– – – – – – Exceeding 6,9 %	0402 99 11 350
0402 99 19	– – – – Other:	
	– – – – – Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight [4]:	
	– – – – – – Not exceeding 3 %	0402 99 19 110
	– – – – – – Exceeding 3 % but not exceeding 6,9 %	0402 99 19 130
	– – – – – – Exceeding 6,9 %	0402 99 19 150
	– – – – – Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight [5]:	
	– – – – – – Not exceeding 3 %	0402 99 19 310
	– – – – – – Exceeding 3 % but not exceeding 6,9 %	0402 99 19 330
	– – – – – – Exceeding 6,9 %	0402 99 19 350
	– – – Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:	
0402 99 31	– – – – In immediate packings not exceeding 2,5 kg:	
	– – – – – Of a fat content, by weight, not exceeding 21 %:	
	– – – – – – Of a non-fat lactic dry matter content, by weight, of less than 15 % [4]	0402 99 31 110
	– – – – – – Of a non-fat lactic dry matter content, by weight, of 15 % or more [5]	0402 99 31 150
	– – – – – Of a fat content, by weight, exceeding 21 % but not exceeding 39 % [4]	0402 99 31 300
	– – – – – Of a fat content, by weight, exceeding 39 % [4]	0402 99 31 500
0402 99 39	– – – – Other:	
	– – – – – Of a fat content, by weight, not exceeding 21 %:	
	– – – – – – Of a non-fat lactic dry matter content, by weight, of less than 15 % [4]	0402 99 39 110
	– – – – – – Of a non-fat lactic dry matter content, by weight, of 15 % or more [5]	0402 99 39 150
	– – – – – Of a fat content, by weight, exceeding 21 % but not exceeding 39 % [4]	0402 99 39 300
	– – – – – Of a fat content, by weight, exceeding 39 % [4]	0402 99 39 500
	– – – Of a fat content, by weight, exceeding 45 %:	
0402 99 91	– – – – In immediate packing not exceeding 2,5 kg [4]	0402 99 91 000
0402 99 99	– – – – Other [4]	0402 99 99 000
ex 0403	Buttermilk, curdled milk and cream, yoghurt, 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:	

CN code	Description of goods	Product code
ex 0403 10	– Yoghurt:	
	– – Not flavoured nor containing added fruit or cocoa:	
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight:	
0403 10 11	– – – – Not exceeding 3 %:	
	– – – – – Not exceeding 1,5 %:	
	– – – – – – Other than in powder, granules or other solid forms (1)	0403 10 11 400
	– – – – – Exceeding 1,5 %:	
	– – – – – – Other than in powder, granules or other solid forms (1)	0403 10 11 800
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 13 800
0403 10 19	– – – – Exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 19 800
	– – – Other, of a fat content, by weight (4):	
0403 10 31	– – – – Not exceeding 3 %:	
	– – – – – Not exceeding 1,5 %:	
	– – – – – – Other than in powder, granules or other solid forms (1)	0403 10 31 400
	– – – – – Exceeding 1,5 %:	
	– – – – – – Other than in powder, granules or other solid forms (1)	0403 10 31 800
0403 10 33	– – – – Exceeding 3 % but not exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 33 800
0403 10 39	– – – – Exceeding 6 %:	
	– – – – – Other than in powder, granules or other solid forms (1)	0403 10 39 800
ex 0403 90	– Other:	
	– – Not flavoured nor containing added fruit, nuts or cocoa:	
	– – – In powder, granules or other solid forms (12):	
	– – – – Not containing added sugar or other sweetening matter, with a fat content by weight (2):	
0403 90 11	– – – – – Not exceeding 1,5 %	0403 90 11 000
0403 90 13	– – – – – Exceeding 1,5 % but not exceeding 27 %:	
	– – – – – – Not exceeding 11 %	0403 90 13 200
	– – – – – – Exceeding 11 % but not exceeding 17 %	0403 90 13 300
	– – – – – – Exceeding 17 % but not exceeding 25 %	0403 90 13 500
	– – – – – – Exceeding 25 %	0403 90 13 900
0403 90 19	– – – – – Exceeding 27 %	0403 90 19 000
	– – – – Other, of a fat content by weight (4):	
0403 90 31	– – – – – Not exceeding 1,5 %:	0403 90 31 000
0403 90 33	– – – – – Exceeding 1,5 % but not exceeding 27 %	
	– – – – – – Not exceeding 11 %	0403 90 33 200
	– – – – – – Exceeding 11 % but not exceeding 17 %	0403 90 33 300
	– – – – – – Exceeding 17 % but not exceeding 25 %	0403 90 33 500
	– – – – – – Exceeding 25 %	0403 90 33 900
0403 90 39	– – – – – Exceeding 27 %	0403 90 39 000
	– – – Other:	
	– – – – Not containing added sugar or other sweetening matter, of a fat content by weight (1):	
0403 90 51	– – – – – Not exceeding 3 %:	
	– – – – – – Not exceeding 1,5 %	0403 90 51 100
	– – – – – – Exceeding 1,5 %	0403 90 51 300
0403 90 53	– – – – – Exceeding 3 % but not exceeding 6 %	0403 90 53 000

CN code	Description of goods	Product code
0403 90 59	– – – – – Exceeding 6 %:	
	– – – – – – Not exceeding 10 %	0403 90 59 110
	– – – – – – Exceeding 10 % but not exceeding 17 %	0403 90 59 140
	– – – – – – Exceeding 17 % but not exceeding 21 %	0403 90 59 170
	– – – – – – Exceeding 21 % but not exceeding 35 %	0403 90 59 310
	– – – – – – Exceeding 35 % but not exceeding 39 %	0403 90 59 340
	– – – – – – Exceeding 39 % but not exceeding 45 %	0403 90 59 370
	– – – – – – Exceeding 45 % but not exceeding 68 %	0403 90 59 510
	– – – – – – Exceeding 68 % but not exceeding 80 %	0403 90 59 540
	– – – – – – Exceeding 80 %	0403 90 59 570
	– – – – Other, of a fat content by weight (4):	
0403 90 61	– – – – – Not exceeding 3 %:	
	– – – – – – Not exceeding 1,5 %	0403 90 61 100
	– – – – – – Exceeding 1,5 %	0403 90 61 300
0403 90 63	– – – – – Exceeding 3 % but not exceeding 6 %	0403 90 63 000
0403 90 69	– – – – – Exceeding 6 %	0403 90 69 000
ex 0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404 90	– Other:	
	– – Not containing added sugar or other sweetening matter, of a fat content by weight:	
0404 90 21	– – – Not exceeding 1,5 %:	
	– – – – In powder or granules (2)	0404 90 21 100
	– – – – Other (1), of a non-fat lactic dry matter content:	
	– – – – – Of less than 15 % by weight	0404 90 21 910
	– – – – – Of 15 % or more by weight	0404 90 21 950
0404 90 23	– – – Exceeding 1,5 % but not exceeding 27 %:	
	– – – – In powder or granules (2):	
	– – – – – Of a fat content by weight:	
	– – – – – – Not exceeding 11 %	0404 90 23 120
	– – – – – – Exceeding 11 % but not exceeding 17 %	0404 90 23 130
	– – – – – – Exceeding 17 % but not exceeding 25 %	0404 90 23 140
	– – – – – – Exceeding 25 %	0404 90 23 150
	– – – – Other than in powder or granules (1):	
	– – – – – Of a non-fat lactic dry matter content of less than 15 % by weight and a fat content by weight:	
	– – – – – – Not exceeding 3 %	0404 90 23 911
	– – – – – – Exceeding 3 % but not exceeding 6 %	0404 90 23 913
	– – – – – – Exceeding 6 % but not exceeding 10 %	0404 90 23 915
	– – – – – – Exceeding 10 % but not exceeding 17 %	0404 90 23 917
	– – – – – – Exceeding 17 %	0404 90 23 919
	– – – – – Of a non-fat lactic dry matter content of not less than 15 % by weight and a fat content by weight:	
	– – – – – – Not exceeding 3 %	0404 90 23 931
	– – – – – – Exceeding 3 % but not exceeding 7,4 %	0404 90 23 933
	– – – – – – Exceeding 7,4 % but not exceeding 8 %	0404 90 23 935
	– – – – – – Exceeding 8 % but not exceeding 10 %	0404 90 23 937
	– – – – – – Exceeding 10 %	0404 90 23 939

CN code	Description of goods	Product code
ex 0404 90 29	– – – Exceeding 27 %:	
	– – – – In powder or granules [2], of a fat content by weight:	
	– – – – – Not exceeding 28 %	0404 90 29 110
	– – – – – Exceeding 28 % but not exceeding 29 %	0404 90 29 115
	– – – – – Exceeding 29 % but not exceeding 41 %	0404 90 29 120
	– – – – – Exceeding 41 % but not exceeding 45 %	0404 90 29 130
	– – – – – Exceeding 45 % but not exceeding 59 %	0404 90 29 135
	– – – – – Exceeding 59 % but not exceeding 69 %	0404 90 29 150
	– – – – – Exceeding 69 % but not exceeding 79 %	0404 90 29 160
	– – – – – Exceeding 79 %	0404 90 29 180
	– – Other, of a fat content by weight:	
0404 90 81	– – – Not exceeding 1,5 %:	
	– – – – In powder or granules [4]	0404 90 81 100
	– – – – Other, of a non-fat lactic dry matter content:	
	– – – – – Of less than 15 % by weight [4]	0404 90 81 910
	– – – – – Of 15 % or more by weight [5]	0404 90 81 950
ex 0404 90 83	– – – Exceeding 1,5 % but not exceeding 27 %:	
	– – – – In powder or granules [4]:	
	– – – – – Of a fat content by weight:	
	– – – – – – Not exceeding 11 %	0404 90 83 110
	– – – – – – Exceeding 11 % but not exceeding 17 %	0404 90 83 130
	– – – – – – Exceeding 17 % but not exceeding 25 %	0404 90 83 150
	– – – – – – Exceeding 25 %	0404 90 83 170
	– – – – Other than in powder or granules:	
	– – – – – Of a non-fat lactic dry matter content of less than 15 % by weight and a fat content by weight [4]:	
	– – – – – – Not exceeding pas 3 %	0404 90 83 911
	– – – – – – Exceeding 3 % but not exceeding 6 %	0404 90 83 913
	– – – – – – Exceeding 6 % but not exceeding 10 %	0404 90 83 915
	– – – – – – Exceeding 10 % but not exceeding 17 %	0404 90 83 917
	– – – – – – Exceeding 17 %	0404 90 83 919
	– – – – – Of a non-fat lactic dry matter content of not less than 15 % by weight and a fat content by weight [5]:	
	– – – – – – Not exceeding 3 %	0404 90 83 931
	– – – – – – Exceeding 3 % but not exceeding 6,9 %	0404 90 83 933
	– – – – – – Exceeding 6,9 % but not exceeding 9,5 %	0404 90 83 935
	– – – – – – Exceeding 9,5 % but not exceeding 21 %	0404 90 83 937
0404 90 89	– – – Exceeding 27 %:	
	– – – – In powder or granules, of a fat content by weight [4]:	
	– – – – – Not exceeding 41 %	0404 90 89 110
	– – – – – Exceeding 41 %	0404 90 89 150
	– – – – Other than in powder or granules, of a fat content by weight [4]:	
	– – – – – Not exceeding 39 %	0404 90 89 930
	– – – – – Exceeding 39 % but not exceeding 45 %	0404 90 89 950
	– – – – – Exceeding 45 %	0404 90 89 990

CN code	Description of goods	Product code
ex 0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 10	– Butter:	
	– – Of a fat content, by weight, not exceeding 85 %:	
	– – – Natural butter:	
0405 10 11	– – – – In immediate packings of a net content not exceeding 1 kg:	
	– – – – – Of a fat content by weight:	
	– – – – – – Of 80 % or more but less than 82 %	0405 10 11 500
	– – – – – – Of 82 % or more	0405 10 11 700
0405 10 19	– – – – Other:	
	– – – – – Of a fat content by weight:	
	– – – – – – Of 80 % or more but less than 82 %	0405 10 19 500
	– – – – – – Of 82 % or more	0405 10 19 700
0405 10 30	– – – Recombined butter:	
	– – – – In immediate packings of a net content not exceeding 1 kg:	
	– – – – – Of a fat content by weight:	
	– – – – – – Of 80 % or more but less than 82 %	0405 10 30 100
	– – – – – – Of 82 % or more	0405 10 30 300
	– – – – Other:	
	– – – – – Of a fat content by weight:	
	– – – – – – Of 80 % or more but less than 82 %	0405 10 30 500
	– – – – – – Of 82 % or more	0405 10 30 700
0405 10 50	– – – Whey butter:	
	– – – – In immediate packings of a net content not exceeding 1 kg:	
	– – – – – Of a fat content by weight:	
	– – – – – – Of 80 % or more but less than 82 %	0405 10 50 100
	– – – – – – Of 82 % or more	0405 10 50 300
	– – – – Other:	
	– – – – – Of a fat content by weight:	
	– – – – – – Of 80 % or more but less than 82 %	0405 10 50 500
	– – – – – – Of 82 % or more	0405 10 50 700
0405 10 90	– – Other	0405 10 90 000
ex 0405 20	– Dairy spreads:	
0405 20 90	– – Of a fat content by weight of more than 75 % but less than 80 %:	
	– – – Of a fat content by weight:	
	– – – – Of more than 75 % but less than 78 %	0405 20 90 500
	– – – – Of 78 % or more	0405 20 90 700
0405 90	– Other:	
0405 90 10	– – Of a fat content by weight of 99,3 % or more and of a water content by weight not exceeding 0,5 %:	0405 90 10 000
0405 90 90	– – Other	0405 90 90 000
ex 0406	Cheese and curd [6] [7]:	
ex 0406 10	– Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
ex 0406 10 20	– – Of a fat content, by weight, not exceeding 40 %:	
	– – – Whey cheese	0406 10 20 100
	– – – Other:	
	– – – – Of a water content, calculated by weight, of the non-fatty matter, exceeding 47 % but not exceeding 72 %:	

CN code	Description of goods	Product code
ex 0406 10 20 *(cont'd)*	– – – – – Ricotta, salted:	
	– – – – – – Of a fat content, by weight, in the dry matter of 39 % or more:	
	– – – – – – – Of a fat content, by weight, of 30 % or more:	
	– – – – – – – – Manufactured exclusively from sheep's milk	0406 10 20 230
	– – – – – – – – Other	0406 10 20 290
	– – – – – Other:	
	– – – – – – Of a fat content, by weight, in the dry matter:	
	– – – – – – – Of less than 5 % and of a dry matter content, by weight, of 32 % or more	0406 10 20 610
	– – – – – – – Of 5 % or more but less than 19 % and of a dry matter content, by weight, of 32 % or more	0406 10 20 620
	– – – – – – – Of 19 % or more but less than 39 % and of a water content, calculated by weight, of the non-fatty matter not exceeding 62 %	0406 10 20 630
	– – – – – – – Other, of a water content, calculated by weight, of the non-fatty matter:	
	– – – – – – – – Exceeding 47 % but not exceeding 52 %	0406 10 20 640
	– – – – – – – – Exceeding 52 % but not exceeding 62 %	0406 10 20 650
	– – – – – – – – Exceeding 62 %	0406 10 20 660
	– – – – Of a water content, calculated by weight, of the non-fatty matter, exceeding 72 %:	
	– – – – – Cottage cheese of a fat content, by weight, in the dry matter not exceeding 25 %	0406 10 20 810
	– – – – – Cream cheese of a water content, calculated by weight, of the non-fatty matter, exceeding 77 % but not exceeding 82 % and a fat content, by weight, in the dry matter:	
	– – – – – – Of 60 % or more but less than 69 %	0406 10 20 830
	– – – – – – Of 69 % or more	0406 10 20 850
	– – – – – Other	0406 10 20 870
	– – – – Other	0406 10 20 900
ex 0406 20	– Grated or powdered cheese, of all kinds [10]:	
0406 20 90	– – Other:	
	– – – Cheeses produced from whey	0406 20 90 100
	– – – Other:	
	– – – – Of a fat content, by weight, exceeding 20 %, of a lactose content, by weight, less than 5 % and of a dry matter content, by weight:	
	– – – – – Of 60 % or more but less than 80 %	0406 20 90 913
	– – – – – Of 80 % or more but less than 85 %	0406 20 90 915
	– – – – – Of 85 % or more but less than 95 %	0406 20 90 917
	– – – – – Of 95 % or more	0406 20 90 919
	– – – – Other	0406 20 90 990
ex 0406 30	– Processed cheese, not grated or powdered [10]:	
ex 0406 30 10	– – In the manufacture of which no cheeses other than Emmentale, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter, not exceeding 56 %:	
	– – – In the manufacture of which no cheeses other than Emmentale and Gruyère have been used of a fat content by weight in the dry matter, not exceeding 56 %:	
	– – – – Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:	
	– – – – – Not exceeding 48 %:	
	– – – – – – Of a dry matter content, by weight:	
	– – – – – – Of less than 27 %	0406 30 10 100
	– – – – – – Of 27 % or more but less than 33 %	0406 30 10 150
	– – – – – – Of 33 % or more but less than 38 %	0406 30 10 200

CN code	Description of goods	Product code
ex 0406 30 10 *(cont'd)*	– – – – – – – Of 38 % or more but less than 43 % and of a fat content, by weight, in the dry matter:	
	– – – – – – – – Of less than 20 %	0406 30 10 250
	– – – – – – – – Of 20 % or more	0406 30 10 300
	– – – – – – – Of 43 % or more and of a fat content, by weight, in the dry matter:	
	– – – – – – – – Of less than 20 %	0406 30 10 350
	– – – – – – – – Of 20 % or more but less than 40 %	0406 30 10 400
	– – – – – – – – Of 40 % or more	0406 30 10 450
	– – – – – Exceeding 48 %:	
	– – – – – – Of a dry matter content, by weight:	
	– – – – – – – Of less than 33 %	0406 30 10 500
	– – – – – – – Of 33 % or more but less than 38 %	0406 30 10 550
	– – – – – – – Of 38 % or more but less than 43 %	0406 30 10 600
	– – – – – – – Of 43 % or more but less than 46 %	0406 30 10 650
	– – – – – – – Of 46 % or more and of a fat content, by weight, in the dry matter:	
	– – – – – – – – Of less than 55 %	0406 30 10 700
	– – – – – – – – Of 55 % or more	0406 30 10 750
	– – – – Of a fat content, by weight, exceeding 36 %	0406 30 10 800
	– – Other:	
	– – – Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:	
0406 30 31	– – – – Not exceeding 48 %:	
	– – – – – Of a dry matter content, by weight:	
	– – – – – – Of less than 27 %	0406 30 31 100
	– – – – – – Of 27 % or more but less than 33 %	0406 30 31 300
	– – – – – – Of 33 % or more but less than 38 %	0406 30 31 500
	– – – – – – Of 38 % or more but less than 43 % and of a fat content, by weight, in the dry matter:	
	– – – – – – – Of less than 20 %	0406 30 31 710
	– – – – – – – Of 20 % or more	0406 30 31 730
	– – – – – – Of 43 % or more and of a fat content, by weight, in the dry matter:	
	– – – – – – – Of less than 20 %	0406 30 31 910
	– – – – – – – Of 20 % or more but less than 40 %	0406 30 31 930
	– – – – – – – Of 40 % or more	0406 30 31 950
0406 30 39	– – – – Exceeding 48 %:	
	– – – – – Of a dry matter content, by weight:	
	– – – – – – Of less than 33 %	0406 30 39 100
	– – – – – – Of 33 % or more but less than 38 %	0406 30 39 300
	– – – – – – Of 38 % or more but less than 43 %	0406 30 39 500
	– – – – – – Of 43 % or more but less than 46 %	0406 30 39 700
	– – – – – – Of 46 % or more and of a fat content, by weight, in the dry matter:	
	– – – – – – – Of less than 55 %	0406 30 39 930
	– – – – – – – Of 55 % or more	0406 30 39 950
0406 30 90	– – – Of a fat content, by weight, exceeding 36 %	0406 30 90 000
ex 0406 40	– Blue-veined cheese:	
0406 40 50	– – Gorgonzola	0406 40 50 000
0406 40 90	– – Other	0406 40 90 000
ex 0406 90	– Other cheese:	
	– – Other:	

CN code	Description of goods	Product code
ex 0406 90 *(cont'd)*	– – – Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell:	
	– – – – Of a fat content of 45 % or more by weight in the dry matter, natured for three months or more:	
	– – – – – Other:	
0406 90 07	– – – – – – Emmentaler	0406 90 07 000
0406 90 08	– – – – – – Gruyère, Sbrinz:	
	– – – – – – – Gruyère	0406 90 08 100
	– – – – – – – Sbrinz	0406 90 08 900
0406 90 09	– – – – – – Bergkäse, Appenzell:	
	– – – – – – – Bergkäse	0406 90 09 100
	– – – – – – – Appenzell	0406 90 09 900
	– – – – Other:	
0406 90 12	– – – – – Emmentaler	0406 90 12 000
0406 90 14	– – – – – Gruyère, Sbrinz:	
	– – – – – – Gruyère	0406 90 14 100
	– – – – – – Sbrinz	0406 90 14 900
0406 90 16	– – – – – Bergkäse, Appenzell:	
	– – – – – – Bergkäse	0406 90 16 100
	– – – – – – Appenzell	0406 90 16 900
ex 0406 90 21	– – – Cheddar:	
	– – – – Of a fat content, by weight, in the dry matter:	
	– – – – – Of 48 % or more	0406 90 21 900
ex 0406 90 23	– – – Edam:	
	– – – – Of a fat content, by weight, in the dry matter:	
	– – – – – Of 39 % or more	0406 90 23 900
ex 0406 90 25	– – – Tilsit:	
	– – – – Of a fat content, by weight, in the dry matter:	
	– – – – – Of 39 % or more	0406 90 25 900
ex 0406 90 27	– – – Butterkäse:	
	– – – – Of a fat content, by weight, in the dry matter:	
	– – – – Of 39 % or more	0406 90 27 900
	– – – Feta [3]:	
ex 0406 90 31	– – – – Of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles:	
	– – – – – Manufactured exclusively from sheep's milk:	
	– – – – – – Of a water content calculated by weight of the non-fatty matter not exceeding 72 %:	
	– – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 31 119
	– – – – – – Of a water content calculated by weight of the non-fatty matter exceeding 72 %:	
	– – – – – – – With a dry matter content, by weight, of 40 % or more and a fat content, by weight, in the dry matter of 50 % or more	0406 90 31 151
	– – – – – – – Other	0406 90 31 159
ex 0406 90 33	– – – – Other:	
	– – – – – Manufactured exclusively from sheep's and/or goats' milk:	
	– – – – – – Of a water content calculated by weight of the non-fatty matter not exceeding 72 %:	
	– – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 33 119
	– – – – – – Of a water content calculated by weight of the non-fatty matter exceeding 72 %:	

CN code	Description of goods	Product code
ex 0406 90 33 *(cont'd)*	– – – – – – – – With a dry matter content, by weight, of 40 % or more and a fat content, by weight, in the dry matter of 50 % or more	0406 90 33 151
	– – – – – Other:	
	– – – – – – Of a water content calculated by weight of the non-fatty matter not exceeding 72 %:	
	– – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 33 919
	– – – – – – Of a water content calculated by weight of the non-fatty matter exceeding 72 %:	
	– – – – – – – – With a dry matter content, by weight, of 40 % or more and a fat content, by weight, in the dry matter of 50 % or more	0406 90 33 951
ex 0406 90 35	– – – Kefalotyri:	
	– – – – Manufactured exclusively from sheep's and/or goats' milk:	
	– – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 35 190
	– – – – Other:	
	– – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 35 990
0406 90 37	– – – Finlandia	0406 90 37 000
	– – – Other:	
	– – – – Other:	
	– – – – – Of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight, of the non-fatty matter:	
	– – – – – – Not exceeding 47 %:	
0406 90 61	– – – – – – – – Grana Padano, Parmigiano Reggiano	0406 90 61 000
0406 90 63	– – – – – – – – Fiore Sardo, Pecorino:	
	– – – – – – – – – Manufactured exclusively from sheep's milk	0406 90 63 100
	– – – – – – – – – Other	0406 90 63 900
ex 0406 90 69	– – – – – – – – Other:	
	– – – – – – – – – Cheeses produced from whey	0406 90 69 100
	– – – – – – – – – Other:	
	– – – – – – – – – – Of a fat content, by weight, in the dry matter of 30 % or more	0406 90 69 910
	– – – – – – Exceeding 47 % but not exceeding 72 %:	
ex 0406 90 73	– – – – – – – – Provolone:	
	– – – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 73 900
ex 0406 90 75	– – – – – – – – Asiago, Caciocavallo, Montasio, Ragusano:	
	– – – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 75 900
0406 90 76	– – – – – – – – Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø:	
	– – – – – – – – – Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 76 100
	– – – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more but less than 55 %	0406 90 76 300
	– – – – – – – – – Of a fat content, by weight, in the dry matter of 55 % or more	0406 90 76 500
0406 90 78	– – – – – – – – Gouda:	
	– – – – – – – – – Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 78 100
	– – – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more but less than 55 %	0406 90 78 300
	– – – – – – – – – Of a fat content, by weight, in the dry matter of 55 % or more	0406 90 78 500

CN code	Description of goods	Product code
ex 0406 90 79	– – – – – – – Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio:	
	– – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 79 900
ex 0406 90 81	– – – – – – – Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey:	
	– – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 81 900
ex 0406 90 85	– – – – – – – Kefalograviera, Kasseri:	
	– – – – – – – – Of a fat content, by weight, in the dry matter of 39 % or more:	
	– – – – – – – – – Manufactured exclusively from sheep's and/or goats' milk	0406 90 85 910
	– – – – – – – – – Other, of a water content, calculated by weight, of the non-fatty matter:	
	– – – – – – – – – – exceeding 47 % but not exceeding 52 %	0406 90 85 991
	– – – – – – – – – – exceeding 52 % but not exceeding 62 %	0406 90 85 995
	– – – – – – – – – – exceeding 62 %	0406 90 85 999
	– – – – – – – Other cheese, of a water content calculated, by weight, in the non-fatty matter:	
0406 90 86	– – – – – – – – exceeding 47 % but not exceeding 52 %	
	– – – – – – – – – Cheeses produced from whey	0406 90 86 100
	– – – – – – – – – Other:	
	– – – – – – – – – – Of a fat content, by weight, in the dry matter	
	– – – – – – – – – – – Of less than 5 %	0406 90 86 200
	– – – – – – – – – – – Of 5 % or more but less than 19 %	0406 90 86 300
	– – – – – – – – – – – Of 19 % or more but less than 39 %	0406 90 86 400
	– – – – – – – – – – – Of 39 % or more	0406 90 86 900
0406 90 87	– – – – – – – – exceeding 52 % but not exceeding 62 %:	
	– – – – – – – – – Cheeses produced from whey	0406 90 87 100
	– – – – – – – – – Other:	
	– – – – – – – – – – Of a fat content, by weight, in the dry matter:	
	– – – – – – – – – – – Of less than 5 %	0406 90 87 200
	– – – – – – – – – – – Of 5 % or more but less than 19 %	0406 90 87 300
	– – – – – – – – – – – Of 19 % or more but less than 39 %	0406 90 87 400
	– – – – – – – – – – – Of 39 % or more	
	– – – – – – – – – – – – Idiazabal, Manchego, Roncal, manufactured exclusively from sheep's milk	0406 90 87 951
	– – – – – – – – – – – – Maasdam	0406 90 87 971
	– – – – – – – – – – – – Manouri, of a fat content, by weight, of 30 % or more	0406 90 87 972
	– – – – – – – – – – – – Other	0406 90 87 979
ex 0406 90 88	– – – – – – – – exceeding 62 % but not exceeding 72 %	
	– – – – – – – – – Cheeses produced from whey	0406 90 88 100
	– – – – – – – – – Other:	
	– – – – – – – – – – Of a fat content, by weight, in the dry matter	
	– – – – – – – – – – – Of less than 5 % and of a dry matter content, by weight, of 32 % or more	0406 90 88 200
	– – – – – – – – – – – Of 5 % or more but less than 19 % and of a dry matter content, by weight, of 32 % or more	0406 90 88 300
ex 2309	Preparations of a kind used in animal feeding:	
ex 2309 10	– Dog or cat food, put up for retail sale:	
	– – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	– – – – Containing no starch or containing 10 % or less by weight of starch:	

CN code	Description of goods	Product code
ex 2309 10 15	– – – – – Containing not less than 50 % but less than 75 % by weight of milk products:	
	– – – – – – 'Special compound feedingstuffs' (9)	2309 10 15 010
	– – – – – – Other, of a milk content in powder or granules (excluding whey), by weight, of (8):	
	– – – – – – – less than 30 %	2309 10 15 100
	– – – – – – – 30 % or more but less than 40 %	2309 10 15 200
	– – – – – – – 40 % or more but less than 50 %	2309 10 15 300
	– – – – – – – 50 % or more but less than 60 %	2309 10 15 400
	– – – – – – – 60 % or more but less than 70 %	2309 10 15 500
	– – – – – – – 70 % or more	2309 10 15 700
ex 2309 10 19	– – – – – Containing 75 % or more by weight of milk products:	
	– – – – – – 'Special compound feedingstuffs' (8)	2309 10 19 010
	– – – – – – Other, of a milk content in powder or granules (excluding whey), by weight, of (8):	
	– – – – – – – less than 30 %	2309 10 19 100
	– – – – – – – 30 % or more but less than 40 %	2309 10 19 200
	– – – – – – – 40 % or more but less than 50 %	2309 10 19 300
	– – – – – – – 50 % or more but less than 60 %	2309 10 19 400
	– – – – – – – 60 % or more but less than 70 %	2309 10 19 500
	– – – – – – – 70 % or more but less than 75 %	2309 10 19 600
	– – – – – – – 75 % or more but less than 80 %	2309 10 19 700
	– – – – – – – 80 % or more	2309 10 19 800
ex 2309 10 70	– – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products:	
	– – – – 'Special compound feedingstuffs' (9)	2309 10 70 010
	– – – – Other, of a milk content in powder or granules (excluding whey), by weight, of (8):	
	– – – – – 30 % or more but less than 40 %	2309 10 70 100
	– – – – – 40 % or more but less than 50 %	2309 10 70 200
	– – – – – 50 % or more but less than 60 %	2309 10 70 300
	– – – – – 60 % or more but less than 70 %	2309 10 70 500
	– – – – – 70 % or more but less than 80 %	2309 10 70 600
	– – – – – 80 % or more but less than 88 %	2309 10 70 700
	– – – – – 88 % or more	2309 10 70 800
ex 2309 90	– Other:	
	– – Other:	
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	– – – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	– – – – – Containing no starch or containing 10 % or less by weight of starch:	
ex 2309 90 35	– – – – – – Containing not less than 50 % but less than 75 % by weight of milk products:	
	– – – – – – – 'Special compound feedingstuffs' (9)	2309 90 35 010
	– – – – – – – Other, of a milk content in powder or granules (excluding whey), by weight, of (8):	

CN code	Description of goods	Product code
ex 2309 90 35 *(cont'd)*	– – – – – – – – less than 30 %	2309 90 35 100
	– – – – – – – – 30 % or more but less than 40 %	2309 90 35 200
	– – – – – – – – 40 % or more but less than 50 %	2309 90 35 300
	– – – – – – – – 50 % or more but less than 60 %	2309 90 35 400
	– – – – – – – – 60 % or more but less than 70 %	2309 90 35 500
	– – – – – – – – 70 % or more	2309 90 35 700
ex 2309 90 39	– – – – – Containing not less than 75 % by weight of milk products:	
	– – – – – – – 'Special compound feedingstuffs' (9)	2309 90 39 010
	– – – – – – – Other, of a milk content in powder or granules (excluding whey), by weight, of (8):	
	– – – – – – – – less than 30 %	2309 90 39 100
	– – – – – – – – 30 % or more but less than 40 %	2309 90 39 200
	– – – – – – – – 40 % or more but less than 50 %	2309 90 39 300
	– – – – – – – – 50 % or more but less than 60 %	2309 90 39 400
	– – – – – – – – 60 % or more but less than 70 %	2309 90 39 500
	– – – – – – – – 70 % or more but less than 75 %	2309 90 39 600
	– – – – – – – – 75 % or more but less than 80 %	2309 90 39 700
	– – – – – – – – 80 % or more	2309 90 39 800
ex 2309 90 70	– – – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products:	
	– – – – – 'Special compound feedingstuffs' (9)	2309 90 70 010
	– – – – – Other, of a milk content in powder or granules (excluding whey), by weight, of (8):	
	– – – – – – 30 % or more but less than 40 %	2309 90 70 100
	– – – – – – 40 % or more but less than 50 %	2309 90 70 200
	– – – – – – 50 % or more but less than 60 %	2309 90 70 300
	– – – – – – 60 % or more but less than 70 %	2309 90 70 500
	– – – – – – 70 % or more but less than 80 %	2309 90 70 600
	– – – – – – 80 % or more but less than 88 %	2309 90 70 700
	– – – – – – 88 % or more	2309 90 70 800

(1) When the product falling within this subheading is a mixture containing added whey and/or added lactose and/or added casein and/or added caseinates, no export refund shall be granted.
When completing customs formalities, the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added to the product.

(2) The weight of the added non-lactic matter and/or added whey and/or added lactose and/or added casein and/or added caseinates shall not be taken into account for the purpose of calculation of the fat content by weight. When the product falling within this subheading is a mixture containing added whey and/or added lactose and/or added casein and/or added caseinates, the added whey and/or added lactose and/or added casein and/or added caseinates shall not be taken into account in the calculation of the amount of refund.
When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
— the actual content by the weight of whey and/or lactose and/or casein and/or caseinates added per 100 kilograms of finished product, and in particular,
— the lactose content of the added whey.

(3) When the product contains casein and/or caseinates that were added before or at the time of processing, no refund shall be granted.
When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not casein and/or caseinates have been added.

(4) The weight of added non-lactic matter and/or added whey and/or added lactose and/or added casein and/or added caseinates shall not be taken into account for the purpose of calculation of the fat content, by weight.
The refund per 100 kilograms of product falling within this subheading shall be equal to the sum of the following components:
(a) the amount per kilogram shown, multiplied by the weight of the lactic part contained in 100 kilograms of product; however, where whey and/or lactose and/or casein and/or caseinates have been added to the product, the amount per kilogram shown shall be multiplied by the weight of the lactic part excluding the weight of added whey and/or added lactose and/or added casein and/or added caseinates, contained in 100 kilograms of product;
(b) a component calculated in accordance with the provisions of Article 12 (3) of Regulation (EEC) No 1466/95 (OJ No L 184, 29. 7. 1968, p. 10).
When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
— the actual content by weight of whey and/or lactose and/or casein and or caseinates added per 100 kilograms of finished products, and in particular
— the lactose content of the added whey.

(5) The refund on 100 kilograms of product falling within this subheading is equal of the sum of the following elements:
(a) the amount per 100 kilograms shown; however, where whey and/or lactose and/or casein and/or caseinates have been added to the products, the amount per 100 kilograms shown shall be:
— multiplied by the weight of the lactic part other than the added whey and/or added lactose and/or added casein and/or added caseinates contained in 100 kilograms of product, and then
— divided by the weight of the lactic part contained in 100 kilograms of product;
(b) a component calculated in accordance with the provisions of Article 12 (3) of Regulation (EEC) No 1466/95.
When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
— the actual content by weight of whey and/or lactose and/or casein and/or caseinates added per 100 kilograms of finished product, and in particular,
— the lactose content of the added whey.

(6) No refund shall be paid in respect of exported cheese of which the free-at-frontier price, before application of the refund in the exporting Member State, is less than ECU 181,13 per 100 kilograms. This limitation to ECU 181,13 per 100 kilograms does not apply to cheeses falling within subheading 0406 10 20 with a water content, calculated by weight, of the non-fatty matter exceeding 72 %.

(7) In the case of cheeses presented in containers which also contain conserving liquid, in particular brine, the refund is granted on the net weight, the weight of the liquid being deducted.

(8) When completing customs formalities, the applicant shall state on the declaration provided for this purpose:
— the skimmed-milk powder content, by weight,
— whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
— the content by weight of the added whey and/or added lactose and/or added casein and/or caseinates, and
— the lactose content of the added whey per 100 kilograms of finished product.

(9) 'Special compound feedingstuffs' are compound feedingstuffs containing skimmed-milk powder and fish meal and/or more than nine grams of iron and/or more than 1,2 grams of copper in 100 kilograms of product.

(10) Where the product contains non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products falling within CN code 3504, the part corresponding to the added non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products falling within CN code 3504 will not be taken into account for the purpose of calculating the refund.
When completing customs formalities, the party concerned is to state, on the declaration provided for the purpose, whether or not non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products falling within CN code 3504 have been added and, if so, the actual content by weight of added non-lactic matter and/or casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products falling within CN code 3504 per 100 kilograms of finished product.

(11) The refund on frozen condensed milk is the same as that on products falling within CN codes 0402 91 or 0402 99.

(12) The refunds on frozen products in the natural state falling CN codes 0403 90 11 to 0403 90 39 are the same as those on products falling within CN codes 0403 90 51 to 0403 90 69.

10. **Fruit and vegetables**

CN code	Description of goods	Product code
ex 0702 00	Tomatoes, fresh or chilled:	
ex 0702 00 15	– From 1 January to 31 March:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 15 100
ex 0702 00 20	– From 1 to 30 April:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 20 100
ex 0702 00 25	– From 1 to 14 May:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 25 100
ex 0702 00 30	– From 15 to 31 May:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 30 100
ex 0702 00 35	– From 1 June to 30 September:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 35 100
ex 0702 00 40	– From 1 to 31 October:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 40 100
ex 0702 00 45	– From 1 November to 20 December:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 45 100
ex 0702 00 50	– From 21 to 31 December:	
	– – 'Extra' Class, Class I and Class II(1)	0702 00 50 100
ex 0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
	– Almonds:	
ex 0802 12	– – Shelled:	
0802 12 90	– – – Other:	0802 12 90 000
	– Hazelnuts (*Corylus* spp.):	
0802 21 00	– – In shell	0802 21 00 000
0802 22 00	– – Shelled	0802 22 00 000
	– Walnuts:	
0802 31 00	– – In shell	0802 31 00 000
ex 0805	Citrus fruits, fresh or dried:	
ex 0805 10	– Oranges:	
	– – Sweet oranges, fresh:	
	– – – From 1 January to 31 March:	
ex 0805 10 01	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 01 200
	– – – – Other:	
ex 0805 10 05	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 05 200
ex 0805 10 09	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 09 200
	– – – From 1 to 30 April:	
ex 0805 10 11	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 11 200
	– – – – Other:	
ex 0805 10 15	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 15 200
ex 0805 10 19	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 19 200
	– – – From 1 to 15 May:	

CN code	Description of goods	Product code
ex 0805 10 21	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 21 200
	– – – – Other:	
ex 0805 10 25	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 25 200
ex 0805 10 29	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 29 200
	– – – From 16 May to 31 May:	
ex 0805 10 31	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 31 200
	– – – – Other:	
ex 0805 10 33	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 33 200
ex 0805 10 35	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 35 200
	– – – From 1 June to 30 September:	
ex 0805 10 37	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 37 200
	– – – – Other:	
ex 0805 10 38	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra Class, Class I and Class II(2)	0805 10 38 200
ex 0805 10 39	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 39 200
	– – – From 1 October to 15 October:	
ex 0805 10 42	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 42 200
	– – – – Other:	
ex 0805 10 44	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 44 200
ex 0805 10 46	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 46 200
	– – – From 16 October to 30 November:	
ex 0805 10 51	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 51 200
	– – – – Other:	
ex 0805 10 55	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 55 200
ex 0805 10 59	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 59 200
	– – – From 1 December to 31 December:	
ex 0805 10 61	– – – – Sanguines and semi-sanguines:	
	– – – – – 'Extra' Class, Class I and Class II(2)	0805 10 61 200
	– – – – Other:	
ex 0805 10 65	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 65 200
ex 0805 10 69	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0805 10 69 200

CN code	Description of goods	Product code
ex 0805 30	– Lemons *(Citrus limon, Citrus limonum)* and limes *(Citrus aurantifolia)*:	
	– – Lemons *(Citrus limon, Citrus limonum)*:	
ex 0805 30 20	– – – From 1 January to 31 May:	
	– – – – Fresh, ('Extra' Class, Class I and Class II)(2)	0805 30 20 100
ex 0805 30 30	– – – From 1 June to 31 October:	
	– – – – Fresh, ('Extra' Class, Class I and Class II)(2)	0805 30 30 100
ex 0805 30 40	– – – From 1 November to 31 December:	
	– – – – Fresh, ('Extra' Class, Class I and Class II)(2)	0805 30 40 100
ex 0806	Grapes, fresh or dried:	
ex 0806 10	– fresh:	
	– – Table grapes:	
	– – – From 1 January to 14 July:	
ex 0806 10 21	– – – – Of the variety Empereur (*Vitis vinifera* c.v.), from 1 to 31 January:	
	– – – – – 'Extra' Class and Class I(3)	0806 10 21 200
ex 0806 10 29	– – – – Other:	
	– – – – – 'Extra' Class and Class I(3)	0806 10 29 200
ex 0806 10 30	– – – From 15 to 20 July:	
	– – – – 'Extra' Class and Class I(3)	0806 10 30 200
ex 0806 10 40	– – – From 21 July to 31 October:	
	– – – – 'Extra' Class and Class I(3)	0806 10 40 200
ex 0806 10 50	– – – From 1 to 20 November:	
	– – – – 'Extra' Class and Class I(3)	0806 10 50 200
	– – – From 21 November to 31 December:	
ex 0806 10 61	– – – – Of the variety Emperor (*Vitis vinifera* c.v.), from 1 to 31 December:	
	– – – – – 'Extra' Class and Class I(3)	0806 10 61 200
ex 0806 10 69	– – – – Other:	
	– – – – – 'Extra' Class and Class I(3)	0806 10 69 200
ex 0808	Apples, pears and quinees, fresh:	
ex 0808 10	– Apples:	
	– – Other:	
	– – – From 1 January to 31 March:	
ex 0808 10 51	– – – – Of the variety Golden Delicious:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 51 910
ex 0808 10 53	– – – – Of the variety Granny Smith:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 53 910
ex 0808 10 59	– – – – Other:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 59 910
	– – – From 1 April to 30 June:	
ex 0808 10 61	– – – – Of the variety Golden Delicious:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 61 910

CN code	Description of goods	Product code
ex 0808 10 63	– – – – Of the variety Granny Smith:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 63 910
ex 0808 10 69	– – – – Other:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 69 910
	– – – From 1 to 31 July:	
ex 0808 10 71	– – – – Of the variety Golden Delicious:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 71 910
ex 0808 10 73	– – – – Of the variety Granny Smith:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 73 910
ex 0808 10 79	– – – – Other:	
	– – – – – Cider apples	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 79 910
	– – – From 1 August to 31 December:	
ex 0808 10 92	– – – – Of the variety Golden Delicious:	
	– – – – – Cider apples, other than those under 0808 10 10	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 92 910
ex 0808 10 94	– – – – Of the variety Granny Smith:	
	– – – – – Cider apples, other than those under 0808 10 10	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 94 910
ex 0808 10 98	– – – – Other:	
	– – – – – Cider apples, other than those falling within 0808 10 10	
	– – – – – Other:	
	– – – – – – 'Extra' Class, Class I and Class II(2)	0808 10 98 910
ex 0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
ex 0809 30	– Peaches, including nectarines:	
	– – From 1 January to 10 June:	
ex 0809 30 11	– – – Nectarines:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 11 100
ex 0809 30 19	– – – Other:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 19 100
	– – From 11 to 20 June:	
ex 0809 30 21	– – – Nectarines:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 21 100
ex 0809 30 29	– – – Other:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 29 100
	– – From 21 June to 31 July:	
ex 0809 30 31	– – – Nectarines:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 31 100
ex 0809 30 39	– – – Other:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 39 100
	– – From 1 August to 30 September:	

CN code	Description of goods	Product code
ex 0809 30 41	– – – Nectarines:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 41 100
ex 0809 30 49	– – – Other:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 49 100
	– – From 1 October to 31 December:	
ex 0809 30 51	– – – Nectarines:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 51 100
ex 0809 30 59	– – – Other:	
	– – – – 'Extra' Class, Class I and Class II(4)	0809 30 59 100

(1) In accordance with Commission Regulation (EEC) No 778/83 (OJ No L 86, 31. 3. 1983, p. 14).
(2) In accordance with Commission Regulation (EEC) No 920/89 (OJ No L 97, 11. 4. 1989, p. 19).
(3) In accordance with Commission Regulation (EEC) No 1730/87 (OJ No L 163, 23. 6. 1987, p. 25).
(4) In accordance with Commission Regulation (EEC) No 3596/90 (OJ No L 350, 14. 12. 1990, p. 38).

11. Products processed from fruit and vegetables

CN code	Description of goods	Product code
ex 0806	Grapes, fresh or dried:	
ex 0806 20	– Dried:	
	– – in immediate containers of a net capacity not exceeding 2 kg:	
0806 20 12	– – – Sultanas	0806 20 12 000
	– – Other:	
0806 20 92	– – – Sultanas	0806 20 92 000
ex 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:	
ex 0812 10 00	– Cherries:	
	– – Stalked, stoned and preserved in sulphur solution and with a drained net weight at least equal to 50 % of the net weight	0812 10 00 100
ex 2002	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid:	
ex 2002 10	– Tomatoes, whole or in pieces:	
ex 2002 10 10	– – Peeled:	
	– – – in immediate packings of a net content equal to or greater than 1 kg	2002 10 10 100
ex 2006 00	Vegetables, fruit, fruit peel and other part of plants preserved by sugar (drained, glacé or crystallized):	
	– Other:	
	– – with a sugar content exceeding 13 % by weight:	
2006 00 31	– – – Cherries	2006 00 31 000
	– – Other:	
ex 2006 00 99	– – – Other:	
	– – – – Cherries	2006 00 99 100
ex 2008	Fruit 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:	
ex 2008 19	– – Other, including mixtures:	
	– – – in immediate packings of a net content exceeding 1 kg:	
	– – – – Other:	
ex 2008 19 19	– – – – – Other:	
	– – – – – – Common hazelnuts (fruits of the species *Corylus avellana)*, other than mixtures	2008 19 19 100
	– – – in immediate packings of a net content not exceeding 1 kg:	
	– – – – Other:	
ex 2008 19 99	– – – – – Other:	
	– – – – – – Common hazelnuts (fruits of the species *Corylus avellana)*, other than mixtures	2008 19 99 100
ex 2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
	– Orange juice:	
ex 2009 11	– – Frozen:	
	– – – Of a density not exceeding 1,33 g/cm^3 at 20 °C:	
ex 2009 11 99	– – – – Other:	
	– – – – – Pure juices not containing added substances with a sugar content of:	
	– – – – – – 10° Brix or more but less than 22° Brix	2009 11 99 110
	– – – – – – 22° Brix or more but less than 33° Brix	2009 11 99 120
	– – – – – – 33° Brix or more but less than 44° Brix	2009 11 99 130

CN code	Description of goods	Product code
ex 2009 11 99 *(cont'd)*	– – – – – – 44° Brix or more but less than 55° Brix	2009 11 99 140
	– – – – – – 55° Brix or more	2009 11 99 150
ex 2009 19	– – Other:	
	– – – Of a density not exceeding 1,33 g/cm^3 at 20 °C:	
ex 2009 19 99	– – – – Other:	
	– – – – – Pure juices not containing added substances with a sugar content of:	
	– – – – – – 10° Brix or more but less than 22° Brix	2009 19 99 110
	– – – – – – 22° Brix or more but less than 33° Brix	2009 19 99 120
	– – – – – – 33° Brix or more but less than 44° Brix	2009 19 99 130
	– – – – – – 44° Brix or more but less than 55° Brix	2009 19 99 140
	– – – – – – 55° Brix or more	2009 19 99 150

12. **Olive oil**

CN code	Description of goods	Product code
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
1509 10	– Virgin:	
1509 10 10	– – Lampante virgin olive oil	1509 10 10 000
1509 10 90	– – Other:	
	– – – In immediate packings of a net capacity of 5 litres or less	1509 10 90 100
	– – – Other	1509 10 90 900
1509 90 00	– Other:	
	– – In immediate packings of a net capacity of 5 litres or less	1509 90 00 100
	– – Other	1509 90 00 900
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509:	
1510 00 10	– Crude oils	1510 00 10 000
1510 00 90	– Other:	
	– – In immediate packings of a net capacity of 5 litres or less	1510 00 90 100
	– – Other	1510 00 90 900

13. **White and raw sugar without further processing**

CN code	Description of goods	Product code
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
	– Raw sugar not containing added flavouring or colouring matter:	
ex 1701 11	– – Cane sugar:	
ex 1701 11 90	– – – Other:	
	– – – – Candy sugar	1701 11 90 100
	– – – – Other raw sugar:	
	– – – – – In immediate packings not exceeding 5 kg net of product	1701 11 90 910
ex 1701 12	– – Beet sugar:	
ex 1701 12 90	– – – Other:	
	– – – – Candy sugar	1701 12 90 100
	– – – – Other raw sugar:	
	– – – – – In immediate packings not exceeding 5 kg net of product	1701 12 90 910
	– Other:	
1701 91 00	– – Containing added flavouring or colouring matter	1701 91 00 000
ex 1701 99	– – Other:	
1701 99 10	– – – White sugar:	
	– – – – Candy sugar	1701 99 10 100
	– – – – Other:	
	– – – – – Of a total quantity not exceeding 10 tonnes	1701 99 10 910
	– – – – – Other	1701 99 10 950
ex 1701 99 90	– – – Other:	
	– – – – Containing added substances other than flavouring or colouring matter	1701 99 90 100

14. Syrups and other sugar products

CN code	Description of goods	Product code
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:	
ex 1702 40 10	– – Isoglucose:	
	– – – Containing in the dry state 41 % or more by weight of fructose	1702 40 10 100
1702 60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight fructose:	
1702 60 10	– – Isoglucose	1702 60 10 000
1702 60 90	– – Other:	
	– – – Inulin syrup, obtained immediately after hydrolysis of inulin or oligofructoses, containing in the dry state more than 80 % by weight for fructose	1702 60 90 200
	– – – Other	1702 60 90 800
ex 1702 90	– Other, including invert sugar:	
1702 90 30	– – Isoglucose	1702 90 30 000
1702 90 60	– – Artificial honey, whether or not mixed with natural honey	1702 90 60 000
	– – Caramel:	
1702 90 71	– – – Containing 50 % or more by weight of sucrose in the dry matter	1702 90 71 000
ex 1702 90 99	– – Other:	
	– – – Other excluding sorbose	1702 90 99 900
2106	Food preparations not elsewhere specified or included:	
ex 2106 90	– Other:	
	– – Flavoured or coloured sugar syrups:	
2106 90 30	– – – Isoglucose syrups	2106 90 30 000
	– – – Other:	
2106 90 59	– – – – Other	2106 90 59 000

15. **Wine**

CN code	Description of goods	Product code
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
2009 60	– Grape juice (including grape must):	
	– – Of a density exceeding 1,33 g/cm^3 at 20 °C:	
2009 60 11	– – – Of a value not exceeding ECU 22 per 100 kg net weight:	
	– – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87	2009 60 11 100
2009 60 19	– – – Other	
	– – – – Concentrated grape musts complying with the definition in point 6 to Annex I to Regulation (EEC) No 822/87	2009 60 19 100
	– – Of a density not exceeding 1,33 g/cm^3 at 20 °C:	
	– – – Of a value exceeding ECU 18 per 100 kg net weight:	
2009 60 51	– – – – Concentrated:	
	– – – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Council Regulation (EEC) No 822/87	2009 60 51 100
	– – – Of a value not exceeding ECU 18 per 100 kg net weight:	
	– – – – With an added sugar content exceeding 30 % by weight:	
2009 60 71	– – – – Concentrated:	
	– – – – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Council Regulation (EEC) No 822/87	2009 60 71 100
2204	Wine of fresh grapes, including fortified wines; grape must other that of heading No 2009:	
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204 21	– – In containers holding 2 litres or less:	
	– – – Other:	
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol:	
	– – – – – Other:	
2204 21 79	– – – – – – White:	
	– – – – – – – Table wine [1], of an actual alcoholic strength of 9,5 % vol or more, but not exceeding 11 % vol:	
	– – – – – – – – Of types A II and A III [2]	2204 21 79 120
	– – – – – – – – Other	2204 21 79 180
	– – – – – – – Table wine [1], of an actual alcoholic strength exceeding 11 % vol but not exceeding 13 % vol:	
	– – – – – – – – Of types A II and A III [2]	2204 21 79 220
	– – – – – – – – Other	2204 21 79 280
	– – – – – – – Other table wine [1] of types A II and A III [2]	2204 21 79 910
2204 21 80	– – – – – – Other:	
	– – – – – – – Red or rosé table wine [1] of an actual alcoholic strength of 9,5 % vol or more, but not exceeding 11 % vol:	
	– – – – – – – – Of type R III [3] and rosé wine from vine varieties of the Portugieser type	2204 21 80 120
	– – – – – – – – Other	2204 21 80 180
	– – – – – – – Red or rosé table wine [1] of an actual alcoholic strength exceeding 11 % vol, but not exceeding 13 %:	
	– – – – – – – – Of type R III [3] and rosé wine from vine varieties of the Portugieser type	2204 21 80 220
	– – – – – – – – Other:	2204 21 80 280

CN code	Description of goods	Product code
2204 21 80 *(cont'd)*	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:	
	– – – – – Other:	
2204 21 83	– – – – – – White:	
	– – – – – – – Table wines (1):	
	– – – – – – – – Of types A II and A III (2)	2204 21 83 120
	– – – – – – – – Other	2204 21 83 180
2204 21 84	– – – – – – – Other:	
	– – – – – – – – Red or rosé table wine (1):	
	– – – – – – – – – Of type R III (3) and rosé wine from vine varieties of the Portugieser type	2204 21 84 120
	– – – – – – – – Other	2204 21 84 180
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:	
2204 21 94	– – – – – Other:	
	– – – – – – Quality wines produced in specified regions, as defined in additional note No 5	2204 21 94 100
	– – – – – – Other:	
	– – – – – – – Liqueur wines (4)	2204 21 94 910
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:	
2204 21 98	– – – – – Other:	
	– – – – – – Quality wines produced in specified regions, as defined in additional note No 5	2204 21 98 100
	– – – – – – Other:	
	– – – – – – – Liqueur wines (4)	2204 21 98 910
2204 29	– – Other:	
	– – – Other:	
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol:	
	– – – – – Other:	
	– – – – – – White:	
2204 29 62	– – – – – Sicilia (Sicily):	
	– – – – – – Table wine (1), of an actual alcoholic strength of 9,5 % vol, or more but not exceeding 11 % vol:	
	– – – – – – – – Of tpyes A II and A III (2)	2204 29 62 120
	– – – – – – – – Other:	2204 29 62 180
	– – – – – – – – Table wine (1), of an actual alcoholic strength exceeding 11 % vol but not exceeding 13 % vol:	
	– – – – – – – – Of types A II and A III (2)	2204 29 62 220
	– – – – – – – – Other	2204 29 62 280
	– – – – – – – – Other tables wine (1) of types A II and A III (2)	2204 29 62 910
2204 29 64	– – – – – – – Veneto:	
	– – – – – – – – Table wine (1), of an actual alcoholic strength of 9,5 % vol or more, but not exceeding 11 %:	
	– – – – – – – – Of types A II and A III (2)	2204 29 64 120
	– – – – – – – – Other	2204 29 64 180
	– – – – – – – – Table wine (1), of an actual alcoholic strength of not less than 11 % vol but not exceeding 13 % vol:	
	– – – – – – – – Of types A II and A III (2)	2204 29 64 220
	– – – – – – – – Other	2204 29 64 280
	– – – – – – – – Other table wine (1) of types A II and A III (2)	2204 29 64 910

CN code	Description of goods	Product code
2204 29 65	– – – – – – – – Other	
	– – – – – – – – – Table wine (1), of an actual alcoholic strength exceeding 9,5 % vol or more, but not exceeding 11 % vol:	
	– – – – – – – – – – Of types A II and A III (2)	2204 29 65 120
	– – – – – – – – – – Other	2204 29 65 180
	– – – – – – – – – Table wine (1), of an actual alcoholic strength exceeding 11 % vol but not exceeding 13 % vol:	
	– – – – – – – – – – Of types A II and A III (2)	2204 29 65 220
	– – – – – – – – – – Other	2204 29 65 280
	– – – – – – – – Other table wine (1) of types A II and A III (2)	2204 29 65 910
	– – – – – – – Other	
2204 29 71	– – – – – – – – Puglia (Apuglia):	
	– – – – – – – – – Red or rosé table wine (1), of an actual alcoholic strength of 9,5 % vol or more but not exceeding 11 % vol:	
	– – – – – – – – – – Of type R III (3) and rosé wine from vine varieties of the Portugieser type	2204 29 71 120
	– – – – – – – – – – Other	2204 29 71 180
	– – – – – – – – – Red or rosé table wine (1), of an actual alcoholic strength exceeding 11 % vol, but not exceeding 13 % vol:	
	– – – – – – – – – – Of type R III (3) and rosé wine from vine varieties of the Portugieser type	2204 29 71 220
	– – – – – – – – – – Other	2204 29 71 280
2204 29 72	– – – – – – – – Sicilia (Sicily):	
	– – – – – – – – – Red or rosé table wine (1), of an actual alcoholic strength of 9,5 % vol, or more but not exceeding 11 % vol:	
	– – – – – – – – – – Of type R III (3) and rosé wine from vine varieties of the Portugieser type	2204 29 72 120
	– – – – – – – – – – Other	2204 29 72 180
	– – – – – – – – – Red or rosé table wine (1), of an actual alcoholic strength exceeding 11 % vol but not exceeding 13 % vol:	
	– – – – – – – – – – Of type R III (3) and rosé wine from varieties of the Portugieser type	2204 29 72 220
	– – – – – – – – – – Other	2204 29 72 280
2204 29 75	– – – – – – – – Other:	
	– – – – – – – – – Red or rosé table wine (1), of an actual alcoholic strength of 9,5 % vol, or more but not exceeding 11 % vol:	
	– – – – – – – – – – Of type R III (3) and rosé wine from vine varieties of the Portugieser type	2204 29 75 120
	– – – – – – – – – – Other	2204 29 75 180
	– – – – – – – – – Red or rosé table wine (1), of an actual alcoholic strength of 11 % vol or more but not exceeding 13 % vol:	
	– – – – – – – – – – Of type R III (3) and rosé wine from vine varieties of the Portugieser type	2204 29 75 220
	– – – – – – – – – – Other	2204 29 75 280
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:	
	– – – – – Other:	
2204 29 83	– – – – – – White:	
	– – – – – – – Table wines (1):	
	– – – – – – – – Of types A II and A III (2)	2204 29 83 120
	– – – – – – – – Other	2204 29 83 180

CN code	Description of goods	Product code
2204 29 84	– – – – – – Other:	
	– – – – – – – Table wines(1):	
	– – – – – – – – Of type R III(3) and rosé wine from vine varieties of the Portugieser type	2204 29 84 120
	– – – – – – – – Other	2204 29 84 180
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:	
2204 29 94	– – – – – Other:	
	– – – – – – Quality wines produced in specified regions, as defined in additional note No 5	2204 29 94 100
	– – – – – – Other:	
	– – – – – – – Liqueur wines(4)	2204 29 94 910
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:	
2204 29 98	– – – – – Other:	
	– – – – – – Quality wines produced in specified regions, as defined in additional note No 5	2204 29 98 100
	– – – – – – Other:	
	– – – – – – – Liqueur wines(4)	2204 29 98 910
2204 30	– Other grape must:	
	– – Other:	
	– – – Of a density of 1,33 g/cm^3 or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol:	
2204 30 92	– – – – Concentrated:	
	– – – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87	2204 30 92 100
2204 30 94	– – – – Other:	
	– – – – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87	2204 30 94 100
	– – – Other:	
2204 30 96	– – – – Concentrated:	
	– – – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87	2204 30 96 100
2204 30 98	– – – – Other:	
	– – – – – Concentrated grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87	2204 30 98 100

(1) As defined in point 13 of Annex I to Council Regulation (EEC) No 822/87 (OJ No L 84, 27. 3. 1987, p. 1).
(2) As defined in point 2 of Annex III to Council Regulation (EEC) No 822/87.
(3) As defined in point 1 of Annex III to Council Regulation (EEC) No 822/87.
(4) As defined in point 14 to Annex I to Council Regulation (EEC) No 822/87.