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(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 1154/98

of 25 May 1998

applying the special incentive arrangements concerning labour rights and environmental protection provided for in Articles 7 and 8 of Regulations (EC) No 3281/94 and (EC) No 1256/96 applying multiannual schemes of generalised tariff preferences in respect of certain industrial and agricultural products originating in developing countries

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission [1],

Having regard to the opinion of the European Parliament [2],

Having regard to the opinion of the Economic and Social Committee [3],

(1) Whereas Articles 7 and 8 of Regulations (EC) No 3281/94 [4] and (EC) No 1256/96 [5] provide that, as from 1 January 1998, special incentive arrangements in the form of additional preferences may be granted to developing countries covered by the abovementioned Regulations; whereas to this end, the Council has undertaken a review on the basis of Commission reports on the results of work within the International Labour Organisation (ILO), the World Trade Organisation (WTO), the Organisation for Economic Cooperation and Development (OECD) and the International Tropical Timber Organisation (ITTO) on the link between trade and labour rights and between trade and the environment;

(2) Whereas in the light of this review the results of the international debate on social and environmental clauses encourage the implementation of positive, development-oriented incentives rewarding compliance with international social and environmental standards;

(3) Whereas the special incentive arrangements provided for in Articles 7 and 8 of Regulations (EC) No 3281/94 and (EC) No 1256/96 meet this objective;

(4) Whereas the special incentive arrangements should be applied to countries which are beneficiaries of the scheme of generalised tariff preferences; whereas this should also be the case in sectors where they may be subject to the graduation mechanism; whereas, however, this should not be the case for sectors subject to the arrangements provided for in Article 5(1) of Regulations (EC) No 3281/94 and (EC) No 1256/96, as they are excluded for reasons of competitive capacity irrespective of the level of development of the country concerned;

(5) Whereas, under Article 7(1) of Regulations (EC) No 3281/94 and (EC) No 1256/96, the incentives concerning labour rights may be granted only to countries which request them in writing and provide proof that they apply legislation incorporating the substance of the standards laid down in International Labour Organisation (ILO) Conventions Nos 87 and 98 concerning the application of the principles of the right to organise and to bargain collectively and ILO Convention No 138 concerning the minimum age for admission to employment;

(6) Whereas the special incentive arrangements concerning labour rights should be confined to countries, or in certain cases, to production sectors that have actually taken steps to comply with the

[1] OJ C 360, 26. 11. 1997, p. 9.
[2] OJ C 14, 19. 1. 1998.
[3] OJ C 73, 9. 3. 1998, p. 51.
[4] OJ L 348, 31. 12. 1994, p. 1. Regulation as last amended by Regulation (EC) No 998/97 (OJ L 144, 4. 6. 1997, p. 13).
[5] OJ L 160, 29. 6. 1996, p. 1. Regulation as last amended by Regulation (EC) No 2448/96 (OJ L 333, 21. 12. 1996, p. 12).

ILO Conventions in question; whereas provisions must therefore be made for the special arrangements to apply to certain sectors but not to others;

(7) Whereas, under Article 8(1) of Regulations (EC) No 3281/94 and (EC) No 1256/96, the special incentive arrangements concerning environmental protection may be granted only to countries that request them and provide proof that they apply legislation incorporating the substance of the standards of the International Tropical Timber Organisation (ITTO);

(8) Whereas requests for the special social and environmental incentive arrangements must be subject to a publication procedure enabling interested persons to make known their views; whereas the decision on whether to grant special arrangements must be taken after the Commission has examined the requests closely and the Generalised Preferences Committee has delivered a favourable opinion;

(9) Whereas operation of the incentive arrangements concerning labour rights is contingent on certification by the authorities of the beneficiary countries of product conformity with the abovementioned standards and the application of administrative cooperation procedures similar to those used to verify the origin of goods;

(10) Whereas for the purposes of certification and administration cooperation procedures, recourse should be had to the relevant provisions of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code [1]; whereas however special procedures should be provided in order to safeguard the justified interest of importers using the special incentives arrangements;

(11) Whereas the additional preferential margin must be attractive if the arrangements are to be fully effective as an incentive; whereas this objective could be met by doubling the basic preferential margin for products of Annex I to Regulation (EC) No 3281/94, fixing the offer for products of Annex I to Regulation (EC) No 1256/96 at about 66 % of the basic preferential margin for agricultural products, and setting the margin at 25 % and 15 % of the Common Customs Tariff duty for products of Annex I included in Annex II to Regulations (EC) No 3281/94 and (EC) No 1256/96 respectively;

(12) Whereas the only internationally recognised environmental standards at the moment are for tropical forests; whereas the special incentive arrangements concerning environmental protection will therefore apply solely to the products of tropical timber processing;

(13) Whereas the international criteria for the preservation of tropical forests cannot for the time being be used to monitor logging operations; whereas at this stage it is preferable, for the purposes of the special incentive arrangements for the environment, to vet countries thoroughly in advance without prejudice to subsequent use of *ex-post* verification as soon as conditions so permit; whereas the additional preferential margins granted under such arrangements may be the same as those adopted in the social field;

(14) Whereas, however, owing to the great sensitivity of the products referred to in Part 1 of Annex I to Regulations (EC) No 3281/94 and (EC) No 1256/96, the additional reduction in duty from which these products may benefit under the special incentive arrangements should be limited to 40 %;

(15) Whereas the procedures for implementing the provisions of this Regulation are based on the measures set out in the Commission communication to the European Parliament and the Council on the management of preferential tariff arrangements, in particular with regard to identifying government authorities in the beneficiary countries, their assumption of responsibility, their training and the organisation of surveys in those countries;

(16) Whereas in the context of introducing new multiannual schemes of generalised tariff preferences to replace the schemes established under Regulations (EC) No 3281/94 and (EC) No 1256/96, consideration should be given to the improvements to be made to the special incentive arrangements concerning environmental protection, including the possibility of extending its scope depending on the outcome of implementing this Regulation;

(17) Whereas in certain circumstances it may be appropriate to withdraw some or all of a country's advantages under the special incentive arrangements temporarily; whereas this is the case where beneficiary States fail to honour their commitments,

[1] OJ L 253, 11. 10. 1993, p. 1. Regulation as last amended by Regulation (EC) No 75/98 (OJ L 7, 13. 1. 1998, p. 3).

HAS ADOPTED THIS REGULATION:

TITLE I

SPECIAL INCENTIVE ARRANGEMENTS CONCERNING LABOUR RIGHTS

Article 1

The special incentive arrangements provided for in Article 7 of Regulations (EC) No 3281/94 and (EC) No 1256/96 shall be introduced according to the terms and conditions laid down in this Title.

Article 2

1. The preferential duty applying to the products referred to in Article 2(1), (2) and (3) of Regulation (EC) No 3281/94 which comply with the conditions of this Title shall be reduced by an amount equal to:

— 15 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 1 of Annex I,

— 25 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 2 of Annex I,

— 35 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 3 of Annex I.

2. The preferential duty applying to the products referred to in Article 2(1), (2) and (3) of Regulation (EC) No 1256/96 which comply with the conditions of this Title shall be reduced by an amount equal to:

— 10 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 1 of Annex I,

— 20 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 2 of Annex I,

— 35 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 3 of Annex I.

3. (a) The duty applying to the products listed in Annex I and included in Part 1 of Annex II to Regulation (EC) No 3281/94 which comply with the conditions of this Title shall be reduced by an amount equal to 25 % of the Common Customs Tariff duty applying to the product in question;

(b) the duty applying to the products listed in Annex I and included in Part 1 of Annex II to Regulation (EC) No 1256/96 which comply with the conditions of this Title shall be reduced by an amount equal to 15 % of the Common Customs Tariff duty applying to the product in question.

4. The reduction in duty referred to in the previous paragraphs shall not be accorded to:

— the countries and sectors referred to in Article 5(1) of Regulations (EC) No 3281/94 and (EC) No 1256/96,

— countries excluded from preferences under Article 6 of Regulations (EC) No 3281/94 and (EC) No 1256/96.

5. The application of the special incentive arrangements shall not result in a more favourable treatment than that applied under Article 3(2) of Regulation (EC) No 1256/96.

Section 1

Procedure for granting the arrangements

Article 3

1. Without prejudice to the following Articles, the reductions specified in Article 2 shall apply to products originating in the beneficiary countries listed in Annex III to Regulations (EC) No 3281/94 and (EC) No 1256/96 on condition that the authorities of such countries have applied to the Commission in writing to take advantage of the special incentive scheme, giving details of:

— their domestic legislation incorporating the substance of the standards laid down in ILO Conventions Nos 87 and 98 concerning application of the principles of the right to organise and to bargain collectively and Convention No 138 concerning the minimum age of admission to employment; the full text of such legislation must be attached, together with an authentic translation into one of the Community languages,

— the measures taken to implement and monitor that legislation effectively, any sectoral limits on their application, any breaches observed and a breakdown of such breaches by production sector,

— a commitment by the government of the country in question to take full responsibility for monitoring application of the special arrangements and the relevant administrative cooperation procedures.

2. The Commission shall publish a notice in the *Official Journal of the European Communities,* announcing that such a request has been made by a beneficiary country and stating that any useful information concerning the request may be sent to the Commission by any interested natural or legal person; it shall set the period during which interested persons may make known their views.

Article 4

1. The Commission shall examine the requests submitted by the beneficiary countries, and depending on the content, may put any further questions which it considers useful.

2. The Commission shall seek whatever information it considers necessary and may check this information where appropriate with the persons referred to in Article 3(2) or any other natural or legal person.

3. In the beneficiary countries, and in cooperation with them, the Commission may carry out checks to verify all or part of the information gathered. The Commission shall request the authorities of the beneficiary country concerned to cooperate in these inquiries. The Commission may be assisted in this task by the Member States.

4. The Commission shall complete the examination of a request no later than one year from the date of receipt. The Commission may if necessary extend this deadline and shall inform the Committee referred to in Article 17 of Regulation (EC) No 3281/94 of any such extension.

5. The Commission shall submit the findings of its examination to the Committee referred to in Article 17 of Regulation (EC) No 3281/94.

Article 5

1. The Commission shall decide, in accordance with the procedure laid down in Article 16, either to apply the special incentive arrangements to products originating in the requesting country on condition that the monitoring and administrative cooperation arrangements defined in the following Articles of this Title are observed, or not to apply the special incentive arrangements if it considers that the requesting country's legislative, implementing and monitoring provisions do not ensure effective application of ILO Conventions Nos 87, 98 and 138.

2. Where the special incentive arrangements cannot be applied in accordance with the procedures laid down in paragraph 1, the Commission may decide, in accordance with the procedure laid down in Article 16, that the special incentive arrangements be granted to some sectors if, after the examination provided for in Article 4, it considers that ILO Conventions Nos 87, 98 and 138 are effectively applied only in those sectors.

3. Requesting countries shall be notified by the Commission of decisions taken pursuant to paragraphs 1 and 2 and of the date on which they enter into force.

4. In particular, if the Commission decides not to grant the special incentive arrangements to a country or to exclude some sectors, it shall explain the reasons for its decision to the applicant country if so requested. Such dialogue shall be conducted in close coordination with the committee referred to in Article 17 of Regulation (EC) No 3281/94.

Section 2

Monitoring procedure and administrative cooperation methods

Article 6

1. Products referred to in Article 2 originating in countries which have been notified of a decision granting them entitlement to the special incentive arrangements shall be admitted under the arrangements provided for in Article 2 from the date of entry into force of that decision on presentation of a statement by the beneficiary country's relevant authorities duly identified during the examination of the request, certifying that the products in question and their components manufactured in that country or in a country entitled to regional cumulation within the meaning of Article 72 of Regulation (EEC) No 2454/93, have been manufactured under conditions complying with the domestic legislation referred to in the first indent of Article 3(1) and are therefore eligible for the special incentive arrangements.

2. The statement referred to in paragraph 1 shall bear the following endorsement, as appropriate:

'ILO Conventions Nos 87, 98, 138 — Article 7 of Regulation (EC) No 3281/94'

'ILO Conventions Nos 87, 98, 138 — Article 7 of Regulation (EC) No 1256/96'

and shall be entered in box 4 of the certificate of origin form A or on the invoice declaration provided for in Article 90 of Regulation (EEC) No 2454/93.

This statement shall be validated by a stamp of the beneficiary country's authority referred to in paragraph 1, in accordance with the provisions of Article 93 of Regulation (EEC) No 2454/93.

3. In the case of products listed in Part 1 of Annex II to Regulations (EC) No 3281/94 and (EC) No 1256/96 to which full graduation applies, the certificate of origin form A or the invoice declaration shall be valid solely in respect of the special incentive arrangements and not for any other preferential treatment.

Article 7

1. The provisions of Article 81(3) to (6), Article 84 and Articles 93 to 95 of Regulation (EEC) No 2454/93 shall apply *mutatis mutandis* to the statements referred to in Article 6 of this Regulation.

2. The issuing authorities for the statements referred to in Article 6 may be different from those for certificates of origin form A.

3. With regard to Article 94(5) of Regulation (EEC) No 2454/93, the Commission shall establish a non-exhaustive list of criteria specifying cases of reasonable doubt which may arise for these incentives, in cooperation with the Committee referred to in Article 17 of Regulation (EC) No 3281/94, at the latest by the time at which a request for special preferences is granted. The Commission shall publish this list in the *Official Journal of the European Communities*.

4. (a) The customs authorities in the Community shall inform the Commission, which shall immediately publish a notification in the *Official Journal of the European Communities*:

— that reasonable doubt exists about the entitlement to the special incentives, making clear the products, producers and exporters to which it applies, when the second communication referred to in Article 94(5) of Commission Regulation (EEC) No 2454/93 is sent, and concerns the benefits granted in this Regulation, or

— that a particular product from particular producers and exporters is not entitled to the special incentives, when it has been so established using the procedure in Article 94 of Commission Regulation (EEC) No 2454/93.

(b) The part of any customs debt which corresponds to the benefits granted under this Regulation shall be considered not to be incurred unless it is incurred after the date of publication of the notification referred to in subparagraph (a) and the debt concerns a product, producer and exporter specially mentioned therein, or unless the conditions justifying the application of Article 221(3) of Regulation (EEC) No 2913/92 [1], second sentence, exist.

TITLE II

SPECIAL INCENTIVE ARRANGEMENTS CONCERNING ENVIRONMENTAL PROTECTION

Article 8

The special incentive arrangements referred to in Article 8 of Regulations (EC) No 3281/94 and (EC) No 1256/96 shall be introduced under the terms and conditions laid down in this Title.

Article 9

This Title shall be applicable to the products listed in the Annex.

[1] OJ L 302, 19. 10. 1992, p. 1.

Article 10

1. The preferential duty applying to the products referred to in Article 2(1), (2) and (3) of Regulation (EC) No 3281/94 which comply with the conditions of this Title shall be reduced by an amount equal to:

— 15 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 1 of Annex I,

— 25 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 2 of Annex I,

— 35 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 3 of Annex I.

2. The preferential duty applying to the products referred to in Article 2(1), (2) and (3) of Regulation (EC) No 1256/96 which comply with the conditions of this Title shall be reduced by an amount equal to:

— 10 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 1 of Annex I,

— 20 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 2 of Annex I,

— 35 % of the Common Customs Tariff duty applying to the product in question for the products listed in Part 3 of Annex I.

3. (a) The duty applying to the products listed in Annex I and included in Part 1 of Annex II to Regulation (EC) No 3281/94 which comply with the conditions in this Title shall be reduced by an amount equal to 25 % of the Common Customs Tariff duty applying to the product in question.

(b) The duty applying to the products listed in Annex I and included in Part 1 of Annex II to Regulation (EC) No 1256/96 which comply with the conditions in this Title shall be reduced by an amount equal to 15 % of the Common Customs Tariff duty applying to the product in question.

4. The reduction in duty referred to in paragraphs 1 and 2 shall not apply:

— to the countries and sectors referred to in Article 5(1) of Regulations (EC) No 3281/94 and (EC) No 1256/96,

— to countries excluded from preferences under Article 6 of Regulations (EC) No 3281/94 and (EC) No 1256/96.

5. The application of the special incentive arrangements shall not result in a more favourable treatment than that applied under Article 3(2) of Regulation (EC) No 1256/96.

Section 1

Procedure for granting the arrangements

Article 11

1. Without prejudice to the following Articles, the reductions specified in Article 10 shall apply to products originating in the beneficiary countries listed in Annex III to Regulations (EC) No 3281/94 and (EC) No 1256/96 on condition that the authorities of such countries have applied to the Commission in writing to take advantage of the special incentive scheme, giving details of:

— their domestic legislation incorporating the substance of the ITTO standards; the full text of such legislation must be attached, together with an authentic translation into one of the Community languages,

— the measures taken to implement that legislation,

— their commitment to maintain that legislation and the implementing measures.

2. The Commission shall publish a notice in the *Official Journal of the European Communities* announcing that such a request has been made by a beneficiary country and stating that any useful information concerning the request may be sent to the Commission by any interested natural or legal person; it shall set the period during which interested persons may make known their views.

Article 12

1. The Commission shall examine the requests submitted by the beneficiary countries and, depending on the content, may put any further questions which it considers useful.

2. The Commission shall seek whatever information it considers necessary and may check this information where appropriate with the persons referred to in Article 11(2) or any other natural or legal person.

3. In the beneficiary countries, and in cooperation with them, the Commission may carry out checks to verify all or part of the information gathered. The Commission shall offer the authorities of the beneficiary country concerned every opportunity to cooperate in these enquiries. The Commission may be assisted in this task by the Member States.

4. The Commission shall complete the examination of a request no later than one year from the date of receipt. The Commission may if necessary extend this deadline and shall inform the Committee referred to in Article 17 of Regulation (EC) No 3281/94 of any such extension.

5. The Commission shall submit the findings of its examination to the Committee referred to in Article 17 of Regulation (EC) No 3281/94.

Article 13

1. The Commission shall decide in accordance with the procedure laid down in Article 16:

— either to apply the special incentive arrangements to products originating in the requesting country,

— or, if it is considered that the requesting country's legislation is not sufficient to ensure effective application of the substance of the ITTO standards, not to apply the special incentive arrangements to that country.

2. Requesting countries shall be notified by the Commission of decisions taken pursuant to paragraph 1 and of the date on which they enter into force.

3. In particular, if the Commission decides not to grant the special incentive arrangements to a country, it shall explain the reasons for its decision to the applicant country if so requested. Such dialogue shall be conducted in close coordination with the Committee referred to in Article 17 of Regulation (EC) No 3281/94.

Section 2

Monitoring procedure and administrative cooperation methods

Article 14

1. Certificates of origin form A issued for products referred to in Article 10 and the invoice declarations provided for in Article 90 of Regulation (EEC) No 2454/93 shall bear the following endorsement, as appropriate:

— 'Environmental clause — Article 8 of Regulation (EC) No 3281/94'

— 'Environmental clause — Article 8 of Regulation (EC) No 1256/96'.

2. In the case of products listed in Part 1 of Annex II to Regulations (EC) No 3281/94 and (EC) No 1256/96 to which full graduation applies, the certificate of origin form A or the invoice declaration shall be valid solely in respect of the special incentive arrangements and not for any other preferential treatment.

TITLE III

PROCEDURES AND GENERAL AND FINAL PROVISIONS

Article 15

1. Without prejudice to the second subparagraph of Article 94(2) of Commission Regulation (EEC) No 2454/93, a country may have its entitlement to the special incentive arrangements totally or partially withdrawn temporarily if there is sufficient evidence that that country has not fulfilled its obligations within the meaning of Articles 3 and 11 of this Regulation. Such total or partial withdrawal shall be without prejudice to the possible application of Article 9 of Regulations (EC) No 3281/94 and (EC) No 1256/96.

2. The withdrawal decision referred to in paragraph 1 shall be adopted in accordance with the procedure laid down in Article 16.

Article 16

1. The Commission shall be assisted by the Committee referred to in Article 17 of Regulation (EC) No 3281/94.

2. The Commission representative shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion on the draft within a time limit which the Chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148(2) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the Committee shall be weighted in the manner set out in that Article. The Chairman shall not vote.

The Commission shall adopt the measures envisaged if they are in accordance with the opinion of the Committee.

If the measures envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall, without delay, submit to the Council a proposal relating to the measures to be taken. The Council shall act by a qualified majority.

If, within three months of referral to the Council, the Council has not acted, the proposed measures shall be adopted by the Commission.

Article 17

On the basis of an annual report from the Commission, the Generalised Preferences Committee set up under Article 17 of Regulation (EC) No 3281/94 shall examine the effects of the special incentive arrangements, including the progress made by the beneficiary countries and the measures being considered to remedy reported shortcomings. Those measures shall be adopted in accordance with the procedures laid down in Article 16.

Article 18

For the highly sensitive products referred to in Part 1 of Annex I to Regulations (EC) No 3281/94 and (EC) No 1256/96 the reduction in duty resulting from the application of this Regulation may not exceed 40 %.

Article 19

This Regulation shall enter into force the day after its publication in the *Official Journal of the European Communities*. It shall cease to apply on the date of expiry of Regulations (EC) No 3281/94 and (EC) No 1256/96.

Decisions taken under the present Regulation shall automatically expire with the expiry of Regulations (EC) No 3281/94 and (EC) No 1256/96.

Decisions granting the special incentive arrangement adopted under the present Regulation shall automatically expire when all benefits under Regulations (EC) No 3281/94 and (EC) No 1256/96 cease to apply to the beneficiary country in question.

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

Done at Brussels, 25 May 1998.

For the Council

The President

R. COOK

ANNEX

LIST OF PRODUCTS REFERRED TO IN ARTICLE 9 (1)

CN code	Description of goods
(1)	(2)
	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:
	– Of tropical wood specified in subheading note 1 to this chapter:
	– – Virola, mahogany (*Swietenia* spp.), imbuia and balsa:
4407 24 10	– – – Finger-jointed, whether or not planed or sanded
	– – – Other:
4407 24 30	– – – – Planed
4407 24 50	– – – – Sanded
	– – Dark red meranti, light red meranti and meranti bakau:
4407 25 10	– – – Finger-jointed, whether or not planed or sanded
	– – – Other:
	– – – – Planed:
4407 25 31	– – – – – Blocks, strips and friezes for parquet or wood-block flooring, not assembled
4407 25 39	– – – – – Other
4407 25 50	– – – – Sanded
	– – White lauan, white meranti, white seraya, yellow meranti and alan:
4407 26 10	– – – Finger-jointed, whether or not planed or sanded
	– – – Other:
	– – – – Planed:
4407 26 31	– – – – – Blocks, strips and friezes for parquet or wood-block flooring, not assembled
4407 26 39	– – – – – Other
4407 26 50	– – – – Sanded
	– – Other:
	– – – Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obéché, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose:
4407 29 10	– – – – Finger-jointed, whether or not planed or sanded
	– – – – Other:
	– – – – – Planed:
4407 29 20	– – – – – – Palissandre de Rio, palissandre de Para and palissandre de Rose
	– – – – – – Other:
4407 29 31	– – – – – – – Blocks, strips and friezes for parquet or wood-block flooring, not assembled
4407 29 39	– – – – – – – Other
4407 29 50	– – – – – – Sanded
	– – – Other:

CN code	Description of goods
(1)	(2)
4407 29 70	– – – – Finger-jointed, whether or not planed or sanded
	– – – – Other:
4407 29 83	– – – – – Planed
4407 29 85	– – – – – Sanded
	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:
	– Of tropical wood specified in subheading note 1 to this chapter:
4408 31	– – Dark red meranti and meranti bakau
	– – Other:
	– – – White lauan, sipo, limba, okoumé, obéché, acajou d'Afrique, sapelli, virola, mahogany (*Swietenia* spp.), palissandre de Rio, palissandre de Para and palissandre de Rose:
4408 39 11	– – – – Finger-jointed, whether or not planed or sanded
	– – – – Other:
4408 39 21	– – – – – Planed
4408 39 25	– – – – – Sanded
	– – – – – Other:
4408 39 31	– – – – – – Of a thickness not exceeding 1 mm
4408 39 35	– – – – – – Of a thickness exceeding 1 mm
	– – – Other:
4408 39 51	– – – – Finger-jointed, whether or not planed or sanded
	– – – – Other:
4408 39 61	– – – – – Planed
4408 39 65	– – – – – Sanded
	– – – – – Other:
	– – – – – – Other:
	– – – – – – Of a thickness not exceeding 1 mm:
4408 39 81	– – – – – – – – Makoré, iroko, tiama, mansonia, ilomba, dibétou, azobé, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, imbuia and balsa
4408 39 89	– – – – – – – – Other
	– – – – – – Of a thickness exceeding 1 mm:
4408 39 91	– – – – – – – – Makoré, iroko, tiama, mansonia, ilomba, dibétou, azobé, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, imbuia and balsa
4408 39 99	– – – – – – – – Other
	Plywood, veneered panels and similar laminated wood:
	– Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm:

CN code	Description of goods
(1)	(2)
4412 13	– – With at least one outer ply of tropical wood specified in subheading note 1 to this chapter
	– Other, with at least one outer ply of non-coniferous wood:
4412 22	– – With at least one ply of tropical wood specified in subheading note 1 to this chapter
	– Other:
4412 92	– – With at least one ply of tropical wood specified in subheading note 1 to this chapter
	Wooden frames for paintings, photographs, mirrors or similar objects:
4414 00 10	– Of tropical wood, as specified in additional note 2 to this chapter
	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:
	– Windows, french windows and their frames:
4418 10 10	– – Of tropical wood, as specified in additional note 2 to this chapter
	– Doors and their frames and thresholds:
4418 20 10	– – Of tropical wood, as specified in additional note 2 to this chapter
	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:
	– Statuettes and other ornaments, of wood:
4420 10 11	– – Of tropical wood, as specified in additional note 2 to this chapter
	– Other:
	– – Wood marquetry and inlaid wood:
4420 90 11	– – – Of tropical wood, as specified in additional note 2 to this chapter
	– – Other:
4420 90 91	– – – Of tropical wood, as specified in additional note 2 to this chapter
ex 9401 50 00	Seats of cane or bamboo
ex 9401 61 00	Other seats, upholstered, with wooden frames, of tropical wood, as specified in subheading note 1 to Chapter 44
	Furniture of tropical wood, as specified in subheading note 1 to Chapter 44:
ex 9403 30	– Of a kind used in offices
ex 9403 40	– Of a kind used in the kitchen
ex 9403 50	– Of a kind used in the bedroom
ex 9403 60	– Other
ex 9403 90 30	Parts of furniture of subheadings 9403 30, 9403 40, 9403 50, 9403 60 and 9403 80 00, of tropical wood, as specified in subheading note 1 to Chapter 44, bamboo or cane

(1) Subject to the rules for interpreting the Combined Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where 'ex' CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.