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(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 1676/2004

of 24 September 2004

adopting autonomous and transitional measures concerning the importation of certain processed agricultural products originating in Bulgaria and the exportation of certain processed agricultural products to Bulgaria

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community and in particular Article 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

(1) Protocol 3 to the Europe Agreement between the European Communities and Bulgaria, approved by Decision 94/908/EC, ECSC, Euratom of the Council and the Commission of 19 December 1994 on the conclusion of the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Bulgaria, of the other part [1], lays down the trade arrangements for the processed agricultural products which are listed therein. Protocol 3 was amended by the Protocol adjusting trade aspects of the Europe Agreement between the European Communities and Bulgaria [2], hereinafter 'Adjusting Protocol', approved by Decision 1999/278/EC [3] and improved by Decision No 2/2002 of the EU-Bulgaria Association Council [4].

(2) A trade agreement has recently been concluded which amends the Adjusting Protocol. The agreement aims to improve economic convergence in preparation for the accession of Bulgaria to the European Union and is scheduled to enter into force not later than 1 October 2004.

(3) The procedure for adopting a decision to amend the Adjusting Protocol will not be completed in time for it to enter into force on 1 October 2004. It is therefore necessary to provide for the application of the tariff concessions made to Bulgaria on an autonomous basis as from 1 October 2004.

(4) For the imports of certain processed agricultural products no duties should be applied. For certain other goods tariff quotas should be opened on a yearly basis.

(5) On processed agricultural products covered by Protocol 3 but not listed in this Regulation or for which the quotas opened by this Regulation are exhausted, the trade provision laid down in Protocol 3 should continue to apply.

(6) Commission Regulation (EC) No 1446/2002 of 8 August 2002 on the suspension and opening of tariff quotas applicable to the importation into the Community of certain processed agricultural products originating in Bulgaria and amending Regulation (EC) No 1477/2000 [5] opened annual tariff quotas for imports into the Community of certain processed agricultural products originating in Bulgaria. Only quantities for the tariff quota with Order No 09.5463, 09.5487 and Order No 095479 should continue to apply for the year 2004.

(7) Processed agricultural products not covered by Annex I to the Treaty and exported to Bulgaria should not be eligible for export refunds under Commission Regulation (EC) No 1520/2000 of 13 July 2000 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds [6].

(8) 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 [7] provides for a system for managing tariff quotas. The tariff quotas opened by this Regulation should be managed by the Community authorities and the Member States in accordance with that system.

(9) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission [8].

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[1] OJ L 358, 31.12.1994, p. 1.
[2] OJ L 112, 29.4.1999, p. 3.
[3] OJ L 112, 29.4.1999, p. 1.
[4] OJ L 18, 23.1.2003, p. 21.
[5] OJ L 213, 9.8.2002, p. 3.
[6] OJ L 177, 15.7.2000, p. 1. Regulation as last amended by Commission Regulation (EC) No 886/2004 (OJ L 168, 1.5.2004, p. 14).
[7] OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 2286/2003 (OJ L 343, 31.12.2003, p. 1).
[8] OJ L 184, 17.7.1999, p. 23.

HAS ADOPTED THIS REGULATION:

Article 1

From 1 October 2004, the customs duties set out in Annex I shall apply to the importation of the goods originating in Bulgaria listed in that Annex.

Article 2

1. The Community tariff quotas for duty free imports of goods originating in Bulgaria, set out in Annex II shall be opened annually from 1 January to 31 December. For the year 2004, they shall be open from 1 October to 31 December 2004. The volumes for the year 2004 shall be reduced on a pro rata basis according to the period, based on whole months, already elapsed, except for tariff quotas under Order No 09.5463, No 09.5487 and No 09.5479.

2. The quantities for the tariff quotas under Order No 09.5463, No 09.5487 and No 09.5479 opened under Regulation (EC) No. 1446/2002, and put in free circulation from 1 January to 30 September 2004, shall be fully counted against the quantities provided in the corresponding tariff quotas set out in Annex II.

Article 3

Processed agricultural products listed in Annex III to this Regulation which are exported to Bulgaria shall not be eligible for export refunds under Regulation (EC) No 1520/2000.

Article 4

For processed agricultural products which are not covered by Annex I or for which the quotas referred to in Annex II are exhausted, the provisions laid down in Protocol 3 shall apply.

Article 5

The Commission may suspend the measures provided for in Articles 1, 2 and 3 in the event of non-application of the reciprocal preferences agreed by Bulgaria, in accordance with the procedure referred to in Article 7(2).

Article 6

The tariff quotas referred to in Annex II to this Regulation shall be managed by the Commission in accordance with Articles 308a, 308b and 308c of Regulation (EEC) No 2454/93.

Article 7

1. The Commission shall be assisted by the Committee referred to in Article 16 of Regulation (EC) No 3448/93 [1], hereinafter referred to as 'the Committee'

2. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at one month.

3. The Committee shall adopt its Rules of Procedure.

Article 8

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

It shall apply from 1 October 2004.

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

Done at Brussels, 24 September 2004.

For the Council
The President
B. R. BOT

[1] OJ L 318, 20.12.1993, p. 18. Regulation as last amended by Regulation (EC) No 2580/2000 (OJ L 298, 25.11.2000, p. 5).

ANNEX I

Duties on imports into the Community of goods originating in Bulgaria

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
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:				
0403 10	– Yoghurt:				
	– – Flavoured or containing added fruit, nuts or cocoa:				
	– – – In powder, granules or other solid forms, of a milk fat content, by weight:				
0403 10 51	– – – – Not exceeding 1,5 %	0 % + 64,1 EUR/100 kg	0	0	0
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %	0 % + 87,9 EUR/100 kg	0	0	0
0403 10 59	– – – – Exceeding 27 %	0 % + 113,9 EUR/100 kg	0	0	0
	– – – Other, of a milk fat content, by weight:				
0403 10 91	– – – – Not exceeding 3 %	0 % + 8,3 EUR/100 kg	0	0	0
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %	0 % + 11,4 EUR/100 kg	0	0	0
0403 10 99	– – – – Exceeding 6 %	0 % + 17,9 EUR/100 kg	0	0	0
0403 90	– Other:				
	– – Flavoured or containing added fruit, nuts or cocoa:				
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:				
0403 90 71	– – – – Not exceeding 1,5 %	0 % + 64,1 EUR/100 kg	0	0	0
0403 90 73	– – – – Exceeding 1,5 % but not exceeding 27 %	0 % + 87,9 EUR/100 kg	0	0	0
0403 90 79	– – – – Exceeding 27 %	0 % + 113,9 EUR/100 kg	0	0	0
	– – – Other, of a milkfat content, by weight:				
0403 90 91	– – – – Not exceeding 3 %	0 % + 8,3 EUR/100 kg	0	0	0
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %	0 % + 11,4 EUR/100 kg	0	0	0
0403 90 99	– – – – Exceeding 6 %	0 % + 17,9 EUR/100 kg	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
0405	Butter and other fats and oils derived from milk; dairy spreads:				
0405 20	– Dairy spreads:				
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %	0	0	0	0
0509 00	Natural sponges of animal origin:				
0509 00 90	– Other	0	0	0	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:				
0710 40 00	– Sweet corn	0	0	0	0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:				
0711 90	– Other vegetables; mixtures of vegetables:				
	– – Vegetables:				
0711 90 30	– – – Sweet corn	0	0	0	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:				
	– Vegetable saps and extracts:				
1302 13 00	– – Of hops	0	0	0	0
1302 20	– Pectic substances, pectinates and pectates:				
1302 20 10	– – Dry	0	0	0	0
1302 20 90	– – Other	0	0	0	0
1505	Wool grease and fatty substances derived therefrom (including lanolin):				
1505 00 10	– Wool grease, crude	0	0	0	0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:				
1517 10	– Margarine, excluding liquid margarine:				
1517 10 10	– – Containing, by weight, more than 10 % but not more than 15 % of milk fats	0 % + 19,1 EUR/100 kg	0 % + 12,7 EUR/100 kg	0 % + 6,3 EUR/100 kg	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1517 90	– Other:				
1517 90 10	– – Containing, by weight, more than 10 % but not more than 15 % of milk fats	0 % + 19,1 EUR/100 kg	0	0	0
	– – Other:				
1517 90 93	– – – Edible mixtures or preparations of a kind used as mould-release preparations	1,9 %	0	0	0
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:				
1518 00 10	– Linoxyn:	0	0	0	0
1518 00 91	– – Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	0	0	0	0
	– – Other:				
1518 00 95	– – – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	0	0	0	0
1518 00 99	– – – Other	0	0	0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:				
1521 90	– Other:				
1521 90 99	– – – Other	0	0	0	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:				
1522 00 10	– Degras	0	0	0	0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:				
1702 50 00	– Chemically pure fructose	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1702 90	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
1702 90 10	– – Chemically pure maltose	0	0	0	0
1704	Sugar confectionery (including white chocolate), not containing cocoa:				
1704 10	– Chewing gum, whether or not sugar-coated:				
	– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):				
1704 10 11	– – – Gum in strips	0	0	0	0
1704 10 19	– – – Other	0	0	0	0
	– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):				
1704 10 91	– – – Gum in strips	0	0	0	0
1704 10 99	– – – Other	0	0	0	0
1704 90	– Other:				
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	0	0	0	0
1704 90 30	– – White chocolate	0	0	0	0
	– – Other:				
1704 90 51	– – – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	0	0	0	0
1704 90 55	– – – Throat pastilles and cough drops	0	0	0	0
1704 90 61	– – – Sugar coated (panned) goods	0	0	0	0
	– – – Other:				
1704 90 65	– – – – Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	0	0	0	0
1704 90 71	– – – – Boiled sweets whether or not filled	0	0	0	0
1704 90 75	– – – – Toffees, caramels and similar sweets	0	0	0	0
	– – – – Other:				
1704 90 81	– – – – – Compressed tablets	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
ex 1704 90 99 (Code taric 1704 90 99 10)	– – – – – Other (excluding products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	0	0	0	0
1806	Chocolate and other food preparations containing cocoa:				
1806 10	– Cocoa powder, containing added sugar or other sweetening matter:				
1806 10 20	– – Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0	0	0	0
1806 10 30	– – Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0	0	0	0
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:				
1806 20 10	– – Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	0	0	0	0
1806 20 30	– – Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	0	0	0	0
	– – Other:				
1806 20 50	– – – Containing 18 % or more by weight of cocoa butter	0	0	0	0
1806 20 70	– – – Chocolate milk crumb	0	0	0	0
ex 1806 20 80 (Code taric 1806 20 80 10)	– – – Chocolate flavour coating, (excluding products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	0	0	0	0
ex 1806 20 95 (Code taric 1806 20 95 10)	– – – Other, (excluding products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	0	0	0	0
	– Other, in blocks, slabs or bars:				

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1806 31 00	– – Filled	(*)	0	0	0
1806 32	– – Not filled:				
1806 32 10	– – – With added cereal, fruit or nuts	(*)	0	0	0
1806 32 90	– – – Other	(*)	0	0	0
1806 90	– Other:				
	– – Chocolate and chocolate products:				
	– – – Chocolates, whether or not filled:				
1806 90 11	– – – – Containing alcohol	(*)	0	0	0
1806 90 19	– – – – Other	(*)	0	0	0
	– – – Other:				
1806 90 31	– – – – Filled	(*)	0	0	0
1806 90 39	– – – – Not filled	(*)	0	0	0
1806 90 50	– – Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	(*)	0	0	0
1806 90 60	– – Spreads containing cocoa	(*)	0	0	0
1806 90 70	– – Preparations containing cocoa for making beverages	(*)	0	0	0
ex 1806 90 90 (Code taric 1806 90 90 11 and 1806 90 90 91)	– – Other, (excluding products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	(*)	0	0	0
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:				
1901 10 00	– Preparations for infant use, put up for retail sale	0	0	0	0
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1901 90	– Other:				
	– – Malt extract:				
1901 90 11	– – – With a dry extract content of 90 % or more by weight	0	0	0	0
1901 90 19	– – – Other	0	0	0	0
	– – Other:				
1901 90 91	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	0	0	0	0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:				
	– Uncooked pasta, not stuffed or otherwise prepared:				
1902 11 00	– – Containing eggs	0	0	0	0
1902 19	– – Other:				
1902 19 10	– – – Containing no common wheat flour or meal	0	0	0	0
1902 19 90	– – – Other	0	0	0	0
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:				
	– – Other:				
1902 20 91	– – – Cooked	0	0	0	0
1902 20 99	– – – Other	0	0	0	0
1902 30	– Other pasta:				
1902 30 10	– – Dried	0	0	0	0
1902 30 90	– – Other	0	0	0	0
1902 40	– Couscous:				
1902 40 10	– – Unprepared	0	0	0	0
1902 40 90	– – Other	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0	0	0	0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:				
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:				
1904 10 10	– – Obtained from maize	0	0	0	0
1904 10 30	– – Obtained from rice	0	0	0	0
1904 10 90	– – Other	0	0	0	0
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:				
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes	0	0	0	0
	– – Other:				
1904 20 91	– – – Obtained from maize	0	0	0	0
1904 20 95	– – – Obtained from rice	0	0	0	0
1904 20 99	– – – Other	0	0	0	0
1904 30 00	– Bulgur wheat	0	0	0	0
1904 90	– Other:				
1904 90 10	– – Rice	0	0	0	0
1904 90 80	– – Other	0	0	0	0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:				

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1905 10 00	– Crispbread	0	0	0	0
1905 20	– Gingerbread and the like:				
1905 20 10	– – Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	0	0	0	0
1905 20 30	– – Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)	0	0	0	0
1905 20 90	– – Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	0	0	0	0
	– Sweet biscuits; waffles and wafers:				
1905 31	– – Sweet biscuits:				
	– – – Completely or partially coated or covered with chocolate or other preparations containing cocoa:				
1905 31 11	– – – – In immediate packings of a net content not exceeding 85 g	0	0	0	0
1905 31 19	– – – – Other	0	0	0	0
	– – – Other:				
1905 31 30	– – – – Containing 8 % or more by weight of milk fats	0	0	0	0
	– – – – Other:				
1905 31 91	– – – – – Sandwich biscuits	0	0	0	0
1905 31 99	– – – – – Other	0	0	0	0
1905 32	– – – Waffles and wafers:				
1905 32 05	– – – – with a water content exceeding 10 % by weight	0	0	0	0
	– – – Other:				
	– – – – Completely or partially coated or covered with chocolate or other preparations containing cocoa:				
1905 32 11	– – – – – In immediate packings of a net content not exceeding 85 g	0	0	0	0
1905 32 19	– – – – – Other	0	0	0	0
	– – – – Other:				
1905 32 91	– – – – – Salted, whether or not filled	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
1905 32 99	– – – – – Other	0	0	0	0
1905 40	– Rusks, toasted bread and similar toasted products:				
1905 40 10	– – Rusks	0	0	0	0
1905 40 90	– – Other	0	0	0	0
1905 90	– Other:				
1905 90 10	– – Matzos	0	0	0	0
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0	0	0	0
	– – Other:				
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	0	0	0	0
1905 90 45	– – – Biscuits	0	0	0	0
1905 90 55	– – – Extruded or expanded products, savoury or salted	0	0	0	0
	– – – Other:				
1905 90 60	– – – – With added sweetening matter	0	0	0	0
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:				
2001 90	– Other:				
2001 90 30	– – Sweet corn (Zea mays var. saccharata)	0	0	0	0
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	0	0	0	0
2001 90 60	– – Palm hearts	0	0	0	0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:				
2004 10	– Potatoes:				
	– – Other:				
2004 10 91	– – – In the form of flour, meal or flakes	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
2004 90	– Other vegetables and mixtures of vegetables:				
2004 90 10	– – Sweet corn (Zea mays var. saccharata)	0	0	0	0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:				
2005 20	– Potatoes:				
2005 20 10	– – In the form of flour, meal or flakes	0	0	0	0
2005 80 00	– Sweet corn (Zea mays var. saccharata)	0	0	0	0
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:				
	– Nuts, groundnuts and other seeds, whether or not mixed together:				
2008 11	– – Groundnuts:				
2008 11 10	– – – Peanut butter	0	0	0	0
2008 91 00	– – Palm hearts	0	0	0	0
2008 99	– – Other:				
2008 99 85	– – – – – Maize (corn), other than sweet corn (Zea mays var. saccharata)	0	0	0	0
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	0	0	0	0
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:				
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101 11	– – Extracts, essences and concentrates:				
2101 11 11	– – – With a coffee-based dry matter content of 95 % or more by weight	0	0	0	0
2101 11 19	– – – Other	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
2101 12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101 12 92	– – – Preparations with a basis of these extracts, essences or concentrates of coffee	0	0	0	0
2101 12 98	– – – Other	0	0	0	0
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:				
2101 20 20	– – Extracts, essences or concentrates	0	0	0	0
	– – Preparations:				
2101 20 98	– – – Other	0	0	0	0
2101 30	– Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:				
	– – Roasted chicory and other roasted coffee substitutes:				
2101 30 11	– – – Roasted chicory	0	0	0	0
2101 30 19	– – – Other	0	0	0	0
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:				
2101 30 91	– – – Of roasted chicory	0	0	0	0
2101 30 99	– – – Other	0	0	0	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:				
2102 10	– Active yeasts:				
2102 10 10	– – Culture yeast	0	0	0	0
	– – Baker's yeast:				
2102 10 90	– – Other	0	0	0	0
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead:				
	– – Inactive yeasts:				
2102 20 11	– – – In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
2102 20 19	– – – Other	0	0	0	0
2102 30 00	– Prepared baking powders	0	0	0	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:				
2103 10 00	– Soya sauce	0	0	0	0
2103 20 00	– Tomato ketchup and other tomato sauces	2,5 %	0	0	0
2103 30	– Mustard flour and meal and prepared mustard:				
2103 30 90	– – Prepared mustard	0	0	0	0
2103 90	– Other:				
2103 90 90	– – Other	0	0	0	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations:				
2104 10	– Soups and broths and preparation therefor:				
2104 10 10	– – Dried	3 %	0	0	0
2104 10 90	– – Other	3 %	0	0	0
2104 20 00	– Homogenised composite food preparations	3,6 %	0	0	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa:				
2105 00 10	– Containing no milk fats or containing less than 3 % by weight of such fats	0 % + 13,5 EUR/100 kg Max 17,4 % + 8,4 EUR/100 kg	0	0	0
	– Containing by weight of milk fats:				
2105 00 91	– – 3 % or more but less than 7 %	0 % + 25,9 EUR/100 kg Max 16,2 % + 6,3 EUR/100 kg	0	0	0
2105 00 99	– – 7 % or more	0 % + 36,4 EUR/100 kg Max 16 % + 6,2 EUR/100 kg	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
2106	Food preparations not elsewhere specified or included:				
2106 10	– Protein concentrates and textured protein substances:				
2106 10 20	– – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	0	0	0	0
2106 10 80	– – Other	0	0	0	0
2106 90	– Other:				
2106 90 10	– – Cheese fondues	0	0	0	0
2106 90 20	– – Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	0	0	0	0
	– – Other:				
2106 90 92	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch	0	0	0	0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:				
2202 10 00	– Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0	0	0	0
2202 90	– Other:				
2202 90 10	– – Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	0	0	0	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
2205 10	– In containers holding 2 litres or less:				
2205 10 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	0	0	0	0
2205 90	– Other:				
2205 90 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	0	0	0	0

CN Code	Description	Duty			
(1)	(2)	From 1.10 to 31.12.2004	From 1.1. to 31.12.2005	From 1.1. to 31.12.2006	From 1.1.2007 onward
2403	Other manufactured tobacco and manufactured tobacco substitues; 'homogenized' or 'reconstituted' tobacco; tobacco extracts and essences:				
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403 10 10	– – In immediate packings of a net content not exceeding 500 g	50,5 %	33,7 %	16,8 %	0
2403 10 90	– – Other	50,5 %	33,7 %	16,8 %	0
	– Other:				
2403 91 00	– – 'Homogenized' or 'reconstituted' tobacco	11,1 %	7,4 %	3,7 %	0
2403 99	– – Other:				
2403 99 10	– – – Chewing tobacco and snuff	28 %	18,7 %	9,3 %	0
2403 99 90	– – – Other	11,1 %	7,4 %	3,7 %	0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:				
3301 90	– Other:				
3301 90 10	– – Terpenic by-products of the deterpenation of essential oils	0	0	0	0
	– – Extracted oleoresins				
3301 90 90	– – Other	0	0	0	0
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:				
3302 10	– Of a kind used in the food or drink industries:				
	– – Of a kind used in drink industries:				
	– – – Preparations containing all flavouring agents characterising a beverage:				
	– – – – Other:				
3302 10 21	– – – – – Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	0	0	0	0
3302 10 29	– – – – – Other	0	0	0	0

(*) Trade provision laid down in Protocol 3 should continue to apply.

ANNEX II

Duty Free Quotas of imports into the Community of Goods originating in Bulgaria

Order No	CN Code	Description	Annual tariff quotas (tons)	Yearly increase from 2005 on (tons)
(1)	(2)	(3)	(4)	(5)
09.5920	ex 0405 0405 20 0405 20 30	Butter and other fats and oils derived from milk; dairy spreads: – Dairy spreads: – – Of a fat content, by weight, of 60 % or more but not exceeding 75 %	200	20
09.5921	ex 1704 1704 90 ex 1704 90 99 (TARIC Code 1704 90 99 90)	Sugar confectionery (including white chocolate), not containing cocoa: – Other: – – – – – Other (products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	100	10
09.5922	ex 1806 1806 10 1806 10 90 1806 20 ex 1806 20 80 (TARIC Code 1806 20 80 90) ex 1806 20 95 (TARIC Code 1806 20 95 90)	Chocolate and other food preparations containing cocoa: – Cocoa powder, containing added sugar or other sweetening matter: – – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose – Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: – – – Chocolate flavour coating (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose)) – – – Other, (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	50	5
09.5923	ex 1806 ex 1806 90 ex 1806 90 90 (TARIC Code 1806 90 90 19 and 1806 90 90 99)	Chocolate and other food preparations containing cocoa: – Other: – – Other, (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	50	5
09.5463	ex 1806 1806 31 00 to ex 1806 90 90 (TARIC Code 1806 90 90 11 and 1806 90 90 91)	Chocolate and other food preparations containing cocoa: – Other Chocolate and other food preparations containing cocoa (excluding products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	704 (*)	—

(1)	(2)	(3)	(4)	(5)
09.5924	ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	100	10
	1901 90 99	– – – Other		
09.5925	ex 1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	200	20
	1905 90	– Other:		
	1905 90 90	– – – – Other		
09.5487	2103 20 00	Tomato ketchup and other tomato sauces	2 600 (**)	—
09.5479	2105 00	Ice cream and other edible ice, whether or not containing cocoa	116 (**)	—
09.5926	ex 2106	Food preparations not elsewhere specified or included:	500	50
	2106 90	– Other:		
	2106 90 98	– – – Other		
09.5927	ex 2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:	2 000	500
	2202 90	– Other:		
		– – Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:		
	2202 90 91	– – – Less than 0,2 %		
	2202 90 95	– – – 0,2 % or more but less than 2 %		
	2202 90 99	– – – 2 % or more		
09.5928	2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	100	10
		– Other polyhydric alcohols:		
	2905 43 00	– – Mannitol		
	2905 44	– – D-glucitol (sorbitol):		
		– – – In aqueous solution:		
	2905 44 11	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content		
	2905 44 19	– – – – Other		
		– – – Other:		
	2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content		
	2905 44 99	– – – – Other		

(1)	(2)	(3)	(4)	(5)
09.5929	3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	2 000	500
	3505 10	– Dextrins and other modified starches:		
	3505 10 10	– – Dextrins		
		– – Other modified starches:		
	3505 10 90	– – – Other		
09.5930	3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	100	10
	3505 20	– Glues:		
	3505 20 10	– – Containing, by weight, less than 25 % of starches or dextrins or other modified starches		
	3505 20 30	– – Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches		
	3505 20 50	– – Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches		
	3505 20 90	– – Containing by weight 80 % or more of starches or dextrins or other modified starches		
09.5938	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	500	50
	3809 10	– With a basis of amylaceouos substances:		
	3809 10 10	– – Containing by weight of such substances less than 55 %		
	3809 10 30	– – Containing by weight of such substances 55 % or more but less than 70 %		
	3809 10 50	– – Containing by weight of such substances 70 % or more but less than 83 %		
	3809 10 90	– – Containing by weight of such substances 83 % or more		

(1)	(2)	(3)	(4)	(5)
09.5934	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	100	10
	3824 60	– Sorbitol other than that of subheading 2905 44:		
		– – in aqueous solution:		
	3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content		
	3824 60 19	– – – Other		
		– – Other:		
	3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content		
	3824 60 99	– – – Other		

(*) Quotas opened only for 2004. The duties will be 0 from 1 January 2005 onward.
(**) Quotas opened only for 2004. For quantities in excess of quota, the duty set out in Annex I will apply. The duties will be 0 from 1 January 2005 onward.

ANNEX III

Processed Agricultural Products, of which exports are not eligible for export refunds

CN Code	Description
(1)	(2)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
0403 10	– Yoghurt:
	– – Flavoured or containing added fruit, nuts or cocoa:
	– – – In powder, granules or other solid forms, of a milk fat content, by weight:
0403 10 51	– – – – Not exceeding 1,5 %
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %
0403 10 59	– – – – Exceeding 27 %
	– – – Other, of a milk fat content, by weight:
0403 10 91	– – – – Not exceeding 3 %
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %
0403 10 99	– – – – Exceeding 6 %
0403 90	– Other:
	– – Flavoured or containing added fruit, nuts or cocoa:
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:
0403 90 71	– – – – Not exceeding 1,5 %
0403 90 73	– – – – Exceeding 1,5 % but not exceeding 27 %
0403 90 79	– – – – Exceeding 27 %
	– – – Other, of a milkfat content, by weight:
0403 90 91	– – – – Not exceeding 3 %
0403 90 93	– – – – Exceeding 3 % but not exceeding 6 %
0403 90 99	– – – – Exceeding 6 %
0405	Butter and other fats and oils derived from milk; dairy spreads:
0405 20	– Dairy spreads:
0405 20 10	– – Of a fat content, by weight, of 39 % or more but less than 60 %
0405 20 30	– – Of a fat content, by weight, of 60 % or more but not exceeding 75 %

CN Code	Description
(1)	(2)
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	– Sweet corn
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 90	– Other vegetables; mixtures of vegetables:
	– – Vegetables:
0711 90 30	– – – Sweet corn
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:
1517 10	– Margarine, excluding liquid margarine:
1517 10 10	– – Containing, by weight, more than 10% but not more than 15 % by weight of milk fats
1517 90	– Other:
1517 90 10	– – Containing, by weight, more than 10 % but not more than 15 % by weight of milk fats
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702 50 00	– Chemically pure fructose
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 10	– Chewing gum, whether or not sugar-coated:
	– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	– – – Gum in strips
1704 10 19	– – – Other
	– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 91	– – – Gum in strips
1704 10 99	– – – Other
1704 90	– Other:
1704 90 30	– – White chocolate
	– – Other:
1704 90 51	– – – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more

CN Code	Description
(1)	(2)
1704 90 55	– – – Throat pastilles and cough drops
1704 90 61	– – – Sugar coated (panned) goods
	– – – Other:
1704 90 65	– – – – Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	– – – – Boiled sweets whether or not filled
1704 90 75	– – – – Toffees, caramels and similar sweets
	– – – – Other:
1704 90 81	– – – – – Compressed tablets
1704 90 99	– – – – – Other
1806	Chocolate and other food preparations containing cocoa:
1806 10	– Cocoa powder, containing added sugar or other sweetening matter:
1806 10 15	– – Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 20	– – Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 30	– – Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	– – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:
1806 20 10	– – Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat
1806 20 30	– – Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat
	– – Other:
1806 20 50	– – – Containing 18 % or more by weight of cocoa butter
1806 20 70	– – – Chocolate milk crumb
1806 20 80	– – – Chocolate flavour coating

CN Code	Description
(1)	(2)
1806 20 95	– – – Other
	– Other, in blocks, slabs or bars:
1806 31 00	– – Filled
1806 32	– – Not filled:
1806 32 10	– – – With added cereal, fruit or nuts
1806 32 90	– – – Other
1806 90	– Other:
	– – Chocolate and chocolate products:
	– – – Chocolates, whether or not filled:
1806 90 11	– – – – Containing alcohol
1806 90 19	– – – – Other
	– – – Other:
1806 90 31	– – – – Filled
1806 90 39	– – – – Not filled
1806 90 50	– – Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	– – Spreads containing cocoa
1806 90 70	– – Preparations containing cocoa for making beverages
1806 90 90	– – Other
1901	Malt extract; food preparations of flour, groats,meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
1901 10 00	– Preparations for infant use, put up for retail sale
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905
1901 90	– Other:
	– – Malt extract:
1901 90 11	– – – With a dry extract content of 90 % or more by weight

CN Code	Description
(1)	(2)
1901 90 19	– – – Other
	– – Other:
1901 90 99	– – – Other
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:
	– Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	– – Containing eggs
1902 19	– – Other:
1902 19 10	– – – Containing no common wheat flour or meal
1902 19 90	– – – Other
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:
	– – Other:
1902 20 91	– – – Cooked
1902 20 99	– – – Other
1902 30	– Other pasta:
1902 30 10	– – Dried
1902 30 90	– – Other
1902 40	– Couscous:
1902 40 10	– – Unprepared
1902 40 90	– – Other
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:
1904 10 10	– – Obtained from maize
1904 10 30	– – Obtained from rice
1904 10 90	– – Other

CN Code	Description
(1)	(2)
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes
	– – Other:
1904 20 91	– – – Obtained from maize
1904 20 95	– – – Obtained from rice
1904 20 99	– – – Other
1904 30 00	– Bulgur wheat
1904 90	– Other:
1904 90 10	– – Rice
1904 90 80	– – Other
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:
1905 10 00	– Crispbread
1905 20	– Gingerbread and the like:
1905 20 10	– – Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)
1905 20 30	– – Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)
1905 20 90	– – Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)
	– Sweet biscuits; waffles and wafers:
1905 31	– – Sweet biscuits:
	– – – Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 31 11	– – – – In immediate packings of a net content not exceeding 85 g
1905 31 19	– – – – Other
	– – – Other:
1905 31 30	– – – – Containing 8 % or more by weight of milk fats
	– – – – Other:
1905 31 91	– – – – – Sandwich biscuits
1905 31 99	– – – – – Other

CN Code	Description
(1)	(2)
1905 32	– – Waffles and wafers:
1905 32 05	– – – With a water content exceeding 10 % by weight
	– – – Other:
	– – – – Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 32 11	– – – – – In immediate packings of a net content not exceeding 85 g
1905 32 19	– – – – – Other
	– – – – Other:
1905 32 91	– – – – – Salted, whether or not filled
1905 32 99	– – – – – Other
1905 40	– Rusks, toasted bread and similar toasted products:
1905 40 10	– – Rusks
1905 40 90	– – Other
1905 90	– Other:
1905 90 10	– – Matzos
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
	– – Other:
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat
1905 90 45	– – – Biscuits
1905 90 55	– – – Extruded or expanded products, savoury or salted
	– – – Other:
1905 90 60	– – – – With added sweetening matter
1905 90 90	– – – – Other
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	– Other:
2001 90 30	– – Sweet corn (Zea mays var. saccharata)
2001 90 40	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch

CN Code	Description
(1)	(2)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:
2004 10	– Potatoes:
	– – Other:
2004 10 91	– – – In the form of flour, meal or flakes
2004 90	– Other vegetables and mixtures of vegetables:
2004 90 10	– – Sweet corn(Zea mays var. saccharata)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
2005 20	– Potatoes:
2005 20 10	– – In the form of flour, meal or flakes
2005 80 00	– Sweet corn(Zea mays var. saccharata)
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
2008 99 85	– – – – – Maize (corn), other than sweet corn (Zea mays var. saccharata)
2008 99 91	– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101 12 98	– – – Other
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:
2101 20 98	– – – Other
2101 30	– Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:
	– – Roasted chicory and other roasted coffee substitutes:
2101 30 19	– – – Other
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:
2101 30 99	– – – Other

CN Code	Description
(1)	(2)
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:
2102 10	– Active yeasts:
2102 10 31	– – – Dried
2102 10 39	– – – Other
2105 00	Ice cream and other edible ice, whether or not containing cocoa:
2105 00 10	– Containing no milk fats or containing less than 3 % by weight of such fats
	– Containing by weight of milk fats:
2105 00 91	– – 3 % or more but less than 7 %
2105 00 99	– – 7 % or more
2106	Food preparations not elsewhere specified or included:
2106 90	– Other:
2106 90 10	– – Cheese fondues
	– – Other:
2106 90 92	– – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch
2106 90 98	– – – Other
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:
2202 10 00	– Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90	– Other:
2202 90 10	– – Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404
	– – Other, containing by weight of fat obtained from the products of headings 0401 to 0404:
2202 90 91	– – – Less than 0,2 %
2202 90 95	– – – 0,2 % or more but less than 2 %
2202 90 99	– – – 2 % or more

CN Code	Description
(1)	(2)
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:
2205 10	– In containers holding 2 litres or less:
2205 10 10	– – Of an actual alcoholic strength by volume of 18 % vol or less
2205 10 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol
2205 90	– Other:
2205 90 10	– – Of an actual alcoholic strength by volume of 18 % vol or less
2205 90 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:
2208 20	– Spirits obtained by distilling grape wine or grape marc:
	– – In containers holding 2 litres or less:
2208 20 12	– – – Cognac
2208 20 14	– – – Armagnac
2208 20 26	– – – Grappa
2208 20 27	– – – Brandy de Jerez
2208 20 29	– – – Other
	– – In containers holding more than 2 litres:
2208 20 40	– – – Raw distillate
	– – – Other:
2208 20 62	– – – – Cognac
2208 20 64	– – – – Armagnac
2208 20 86	– – – – Grappa
2208 20 87	– – – – Brandy de Jerez
2208 20 89	– – – – Other
2208 30	– Whiskies:
	– – Scotch whisky:
	– – – Malt whisky, in containers holding:
2208 30 32	– – – – 2 litres or less

CN Code	Description
(1)	(2)
2208 30 38	– – – – More than 2 litres
	– – – Blended whisky, in containers holding:
2208 30 52	– – – – 2 litres or less
2208 30 58	– – – – More than 2 litres
	– – – Other, in containers holding:
2208 30 72	– – – – 2 litres or less
2208 30 78	– – – – More than 2 litres
	– – Other in containers holding:
2208 30 82	– – – 2 litres or less
2208 30 88	– – – More than 2 litres
2208 50	– Gin and Geneva:
	– – Gin, in containers holding:
2208 50 11	– – – 2 litres or less
2208 50 19	– – – More than 2 litres
	– – Geneva, in containers holding:
2208 50 91	– – – 2 litres or less
2208 50 99	– – – More than 2 litres
2208 60	– Vodka:
	– – Of an alcoholic strength by volume of 45,4 % vol or less in containers holding:
2208 60 11	– – – 2 litres or less
2208 60 19	– – – More than 2 litres
	– – Of an alcoholic strength by volume of more than 45,4 % vol in containers holding:
2208 60 91	– – – 2 litres or less
2208 60 99	– – – More than 2 litres
2208 70	– Liqueurs and cordials:
2208 70 10	– – In containers holding 2 litres or less
2208 70 90	– – In containers holding more than 2 litres

CN Code	Description
(1)	(2)
2208 90	– Other:
	– – – 2 litres or less:
2208 90 41	– – – – Ouzo
	– – – – Other:
	– – – – – Spirits (excluding liqueurs):
	– – – – – – Distilled from fruit:
2208 90 45	– – – – – – – Calvados
2208 90 48	– – – – – – – Other
	– – – – – – Other:
2208 90 52	– – – – – – – Corn
2208 90 54	– – – – – – – Tequila
2208 90 56	– – – – – – – Other
2208 90 69	– – – – – Other spirituous beverages
	– – – More than 2 litres:
	– – – – Spirits (excluding liqueurs):
2208 90 71	– – – – – Distilled from fruit
2208 90 75	– – – – – Tequila
2208 90 77	– – – – – Other
2208 90 78	– – – – Other spirituous beverages
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	– Other polyhydric alcohols:
2905 43 00	– – Mannitol
2905 44	– – D-glucitol (sorbitol):
	– – – In aqueous solution:
2905 44 11	– – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	– – – – Other
	– – – Other:

CN Code	Description
(1)	(2)
2905 44 91	– – – – Containing 2 % or less by weight of D-mannitol, calcutated on the D-glucitol content
2905 44 99	– – – – Other
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10	– Of a kind used in the food or drink industries:
	– – Of a kind used in the drink industries:
	– – – Preparations containing all flavouring agents characterizing a beverage:
3302 10 29	– – – – – Other
3502	Albumins (including concentrates of two or more whey proteins, containing weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:
	– Egg albumin
3502 11	– – Dried:
3502 11 90	– – – Other
3502 19 90	– – – Other
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 10	– Dextrins and other modified starches
	– – Other modified starches:
3505 10 50	– – – Starches, esterified or etherified
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
3809 10	– With a basis of amylaceouos substances:
3809 10 10	– – Containing by weight of such substances less than 55 %
3809 10 30	– – Containing by weight of such substances 55 % or more but less than 70 %
3809 10 50	– – Containing by weight of such substances 70 % or more but less than 83 %
3809 10 90	– – Containing by weight of such substances 83 % or more

CN Code	Description
(1)	(2)
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:
3824 60	– Sorbitol other than that of subheading 2905 44:
	– – in aqueous solution:
3824 60 11	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
	– – – Other
3824 60 19	– – Other:
3824 60 91	– – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 99	– – – Other