II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 1253/2012

of 17 December 2012

publishing, for 2013, the agricultural product nomenclature for export refunds introduced by Regulation (EEC) No 3846/87

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) [1],

Having regard to Commission Regulation (EEC) No 3846/87 of 17 December 1987 establishing an agricultural product nomenclature for export refunds [2], and in particular the fourth paragraph of Article 3 thereof,

Whereas:

The full version of the refund nomenclature valid at 1 January 2013, as it ensues from the regulatory provisions on export arrangements for agricultural products, should be published,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3846/87 is amended as follows:

(1) Annex I is replaced by the text in Annex I to this Regulation.

(2) Annex II is replaced by the text in Annex II to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 2013.

It shall expire on 31 December 2013.

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

Done at Brussels, 17 December 2012.

For the Commission
The President
José Manuel BARROSO

[1] OJ L 299, 16.11.2007, p. 1.
[2] OJ L 366, 24.12.1987, p. 1.

ANNEX I

'ANNEX I

AGRICULTURAL PRODUCT NOMENCLATURE FOR EXPORT REFUNDS

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

CN code	Description of goods	Product code
1001	Wheat and meslin:	
	– Durum wheat:	
1001 11 00	-- Seed	1001 11 00 9000
1001 19 00	-- Other	1001 19 00 9000
	– Other:	
ex 1001 91	-- Seed:	
1001 91 20	--- Common wheat and meslin	1001 91 20 9000
1001 91 90	--- Other	1001 91 90 9000
1001 99 00	-- Other	1001 99 00 9000
1002	Rye:	
1002 10 00	– Seed	1002 10 00 9000
1002 90 00	– Other	1002 90 00 9000
1003	Barley:	
1003 10 00	– Seed	1003 10 00 9000
1003 90 00	– Other	1003 90 00 9000
1004	Oats:	
1004 10 00	– Seed	1004 10 00 9000

CN code	Description of goods	Product code
1004 90 00	– Other	1004 90 00 9000
1005	Maize (corn):	
ex 1005 10	– Seed:	
1005 10 90	–– Other	1005 10 90 9000
1005 90 00	– Other	1005 90 00 9000
1007	Grain sorghum:	
	– Seed:	
1007 10 90	–– Other	1007 10 90 9000
1007 90 00	– Other	1007 90 00 9000
ex 1008	Buckwheat, millet and canary seed; other cereals:	
	– Millet:	
1008 21 00	–– Seed	1008 21 00 9000
1008 29 00	–– Other	1008 29 00 9000
1101 00	Wheat or meslin flour:	
	– Wheat flour:	
1101 00 11	–– Of durum wheat	1101 00 11 9000
1101 00 15	–– Of common wheat and spelt:	
	––– Of an ash content of 0 to 600 mg/100 g	1101 00 15 9100
	––– Of an ash content of 601 to 900 mg/100 g	1101 00 15 9130
	––– Of an ash content of 901 to 1 100 mg/100 g	1101 00 15 9150
	––– Of an ash content of 1 101 to 1 650 mg/100 g	1101 00 15 9170
	––– Of an ash content of 1 651 to 1 900 mg/100 g	1101 00 15 9180
	––– Of an ash content of more than 1 900 mg/100 g	1101 00 15 9190
1101 00 90	– Meslin flour	1101 00 90 9000
ex 1102	Cereal flours other than of wheat or meslin:	
1102 90 70	– Other:	
	–– Rye flour:	
	––– Of an ash content of 0 to 1 400 mg/100 g	1102 90 70 9500
	––– Of an ash content of 1 401 to 2 000 mg/100 g	1102 90 70 9700
	––– Of an ash content of more than 2 000 mg/100 g	1102 90 70 9900

CN code	Description of goods	Product code
ex 1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
1103 11	–– Of wheat:	
1103 11 10	––– Durum wheat:	
	———— Of an ash content of 0 to 1 300 mg/100 g:	
	————— Meal of which less than 10 %, by weight, is capable of passing through a sieve of 0,160 mm mesh	1103 11 10 9200
	————— Other	1103 11 10 9400
	———— Of an ash content of more than 1 300 mg/100 g	1103 11 10 9900
1103 11 90	––– Common wheat and spelt:	
	———— Of an ash content of 0 to 600 mg/100 g	1103 11 90 9200
	———— Of an ash content of more than 600 mg/100 g	1103 11 90 9800

2. **Rice and broken rice**

CN code	Description of goods	Product code
ex 1006	Rice:	
1006 20	– Husked (brown) rice:	
	–– Parboiled:	
1006 20 11	––– Round grain	1006 20 11 9000
1006 20 13	––– Medium grain	1006 20 13 9000
	––– Long grain:	
1006 20 15	———— Of a length/width ratio greater than 2 but less than 3	1006 20 15 9000
1006 20 17	———— Of a length/width ratio equal to or greater than 3	1006 20 17 9000
	–– Other:	
1006 20 92	––– Round grain	1006 20 92 9000
1006 20 94	––– Medium grain	1006 20 94 9000
	––– Long grain:	
1006 20 96	———— Of a length/width ratio greater than 2 but less than 3	1006 20 96 9000
1006 20 98	———— Of a length/width ratio equal to or greater than 3	1006 20 98 9000
1006 30	– Semi-milled or wholly milled rice, whether or not polished or glazed:	
	–– Semi-milled rice:	
	––– Parboiled:	

CN code	Description of goods	Product code
1006 30 21	---- Round grain	1006 30 21 9000
1006 30 23	---- Medium grain	1006 30 23 9000
	---- Long grain:	
1006 30 25	----- Of a length/width ratio greater than 2 but less than 3	1006 30 25 9000
1006 30 27	----- Of a length/width ratio equal to or greater than 3	1006 30 27 9000
	--- Other:	
1006 30 42	---- Round grain	1006 30 42 9000
1006 30 44	---- Medium grain	1006 30 44 9000
	---- Long grain:	
1006 30 46	----- Of a length/width ratio greater than 2 but less than 3	1006 30 46 9000
1006 30 48	----- Of a length/width ratio equal to or greater than 3	1006 30 48 9000
	-- Wholly milled rice:	
	--- Parboiled:	
1006 30 61	---- Round grain:	
	----- In immediate packings of 5 kg net or less	1006 30 61 9100
	----- Other	1006 30 61 9900
1006 30 63	---- Medium grain:	
	----- In immediate packings of 5 kg net or less	1006 30 63 9100
	----- Other	1006 30 63 9900
	---- Long grain:	
1006 30 65	----- Of a length/width ratio greater than 2 but less than 3:	
	------ In immediate packings of 5 kg net or less	1006 30 65 9100
	------ Other	1006 30 65 9900
1006 30 67	----- Of a length/width ratio equal to or greater than 3:	
	------ In immediate packings of 5 kg net or less	1006 30 67 9100
	------ Other	1006 30 67 9900
	--- Other:	
1006 30 92	---- Round grain:	
	----- In immediate packings of 5 kg net or less	1006 30 92 9100
	----- Other	1006 30 92 9900

CN code	Description of goods	Product code
1006 30 94	---- Medium grain:	
	----- In immediate packings of 5 kg net or less	1006 30 94 9100
	----- Other	1006 30 94 9900
	---- Long grain:	
1006 30 96	----- Of a length/width ratio greater than 2 but less than 3:	
	------ In immediate packings of 5 kg net or less	1006 30 96 9100
	------ Other	1006 30 96 9900
1006 30 98	----- Of a length/width ratio equal to or greater than 3:	
	------ In immediate packings of 5 kg net or less	1006 30 98 9100
	------ Other	1006 30 98 9900
1006 40 00	- Broken rice	1006 40 00 9000

3. **Products processed from cereals**

CN code	Description of goods	Product code
ex 1102	Cereal flours other than of wheat or meslin:	
ex 1102 20	- Maize (corn) flour:	
ex 1102 20 10	-- Of a fat content not exceeding 1,5 % by weight:	
	--- Of a fat content not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight (2)	1102 20 10 9200
	--- Of a fat content exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (2)	1102 20 10 9400
ex 1102 20 90	-- Other:	
	--- Of a fat content exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight (2)	1102 20 90 9200
ex 1102 90	- Other:	
1102 90 10	-- Barley flour:	
	--- Of an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1102 90 10 9100
	--- Other	1102 90 10 9900
ex 1102 90 30	-- Oat flour:	
	--- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry matter, not exceeding 1,8 % by weight, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated	1102 90 30 9100
ex 1103	Cereal groats, meal and pellets:	
	- Groats and meal:	
ex 1103 13	-- Of maize (corn):	

CN code	Description of goods	Product code
ex 1103 13 10	--- Of a fat content not exceeding 1,5 % by weight:	
	---- Of a fat content, not exceeding 0,9 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ([3])	1103 13 10 9100
	---- Of a fat content, exceeding 0,9 % by weight but not exceeding 1,3 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ([3])	1103 13 10 9300
	---- Of a fat content, exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1,0 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ([3])	1103 13 10 9500
ex 1103 13 90	--- Other:	
	---- Of a fat content, exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 micrometers and of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 micrometers ([3])	1103 13 90 9100
ex 1103 19	-- Of other cereals:	
1103 19 20	--- Of rye or barley:	
	---- Of rye	1103 19 20 9100
	---- Of barley:	
	----- Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1103 19 20 9200
ex 1103 19 40	--- Of oats:	
	---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated	1103 19 40 9100
ex 1103 20	- Pellets:	
ex 1103 20 25	- Of rye or barley:	
	--- Of barley	1103 20 25 9100
1103 20 60	-- Of wheat	1103 20 60 9000
ex 1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground:	
	- Rolled or flaked grains:	
ex 1104 12	-- Of oats:	

CN code	Description of goods	Product code
ex 1104 12 90	--- Flaked:	
	---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % of a moisture content not exceeding 12 % and of which the peroxidase is virtually inactivated	1104 12 90 9100
	---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content exceeding 0,1 %, but not exceeding 1,5 % of a moisture content not exceeding 12 % and of which the peroxidase is virtually inactivated	1104 12 90 9300
ex 1104 19	-- Of other cereals:	
1104 19 10	--- Of wheat	1104 19 10 9000
ex 1104 19 50	--- Of maize:	
	---- Flaked:	
	----- Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7 % by weight ([3])	1104 19 50 9110
	----- Of a fat content, referred to dry matter, exceeding 0,9 % but not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ([3])	1104 19 50 9130
	--- Of barley:	
ex 1104 19 69	---- Flaked	
	----- Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	1104 19 69 9100
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
ex 1104 22	-- Of oats:	
ex 1104 22 40	--- Hulled (shelled or husked) wheather or not sliced or kibbled:	
	---- Hulled (shelled or husked):	
	---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of tegument content not exceeding 0,5 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ([1])	1104 22 40 9100
	---- Hulled and sliced or kibbled («Grütze» or «grutten»):	
	---- Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 11 % and of which the peroxidase is virtually inactivated corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 ([1])	1104 22 40 9200
ex 1104 23	-- Of maize (corn):	

CN code	Description of goods	Product code
ex 1104 23 40	--- Hulled (shelled or husked), whether or not sliced or kibbled; pearled:	
	---- Hulled (shelled or husked), whether or not sliced or kibbled:	
	----- Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight («Grütze» or «grutten») corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 [1] [3]	1104 23 40 9100
	----- Of a fat content, referred to dry matter, exceeding 0,9 % but not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight («Grütze» or «grutten») corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 [1] [3]	1104 23 40 9300
1104 29	-- Of other cereals:	
	--- Of barley:	
ex 1104 29 04	---- Hulled (shelled or husked), whether or not sliced or kibbled:	
	----- Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 [1]	1104 29 04 9100
ex 1104 29 05	---- Pearled:	
	----- Of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc):	
	------ First category corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 [1]	1104 29 05 9100
	------ Second category corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 [1]	1104 29 05 9300
	--- Other:	
ex 1104 29 17	---- Hulled (shelled or husked), whether or not sliced or kibbled:	
	----- Of wheat, not sliced or kibbled corresponding to the definition given in the Annex to Regulation (EC) No 508/2008 [1]	1104 29 17 9100
	---- Not otherwise worked than kibbled:	
1104 29 51	----- Of wheat	1104 29 51 9000
1104 29 55	----- Of rye	1104 29 55 9000
1104 30	- Germ of cereals, whole, rolled, flaked or ground:	
1104 30 10	-- Of wheat	1104 30 10 9000
1104 30 90	-- Of other cereals	1104 30 90 9000
1107	Malt, whether or not roasted:	
1107 10	- Not roasted:	
	-- Of wheat:	
1107 10 11	--- In the form of flour	1107 10 11 9000
1107 10 19	--- Other	1107 10 19 9000
	-- Other:	

CN code	Description of goods	Product code
1107 10 91	--- In the form of flour	1107 10 91 9000
1107 10 99	--- Other	1107 10 99 9000
1107 20 00	- Roasted	1107 20 00 9000
ex 1108	Starches; inulin:	
	- Starches ([4]):	
ex 1108 11 00	-- Wheat starch:	
	--- Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 11 00 9200
	--- Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % ([5])	1108 11 00 9300
ex 1108 12 00	-- Maize (corn) starch:	
	--- Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 12 00 9200
	--- Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % ([5])	1108 12 00 9300
ex 1108 13 00	-- Potato starch:	
	--- Of a dry matter content of not less than 80 % and a purity in the dry matter of not less than 97 %	1108 13 00 9200
	--- Of a dry matter content of not less than 77 % but less than 80 % and a purity in the dry matter of not less than 97 % ([5])	1108 13 00 9300
ex 1108 19	-- Other starches:	
ex 1108 19 10	--- Rice starch:	
	---- Of a dry matter content of not less than 87 % and a purity in the dry matter of not less than 97 %	1108 19 10 9200
	---- Of a dry matter content of not less than 84 % but less than 87 % and a purity in the dry matter of not less than 97 % ([5])	1108 19 10 9300
ex 1109 00 00	Wheat gluten, whether or not dried:	
	- Dried wheat gluten, of a protein content, referred to dry matter, of 82 % or more by weight (N × 6,25)	1109 00 00 9100
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:	
	-- Other:	
1702 30 50	--- In the form of white crystalline powder, whether or not agglomerated	1702 30 50 9000
1702 30 90	--- Other ([6])	1702 30 90 9000

CN code	Description of goods	Product code
ex 1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:	
1702 40 90	–– Other (6)	1702 40 90 9000
ex 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 50	–– Maltodextrine and maltodextrine syrup:	
	––– Maltodextrine, in the form of a white solid, whether or not agglomerated	1702 90 50 9100
	––– Other (6)	1702 90 50 9900
	–– Caramel:	
	––– Other:	
1702 90 75	––––– In the form of powder, whether or not agglomerated	1702 90 75 9000
1702 90 79	––––– Other	1702 90 79 9000
ex 2106	Food preparations not elsewhere specified or included:	
ex 2106 90	– Other:	
	–– Flavoured or coloured sugar syrups:	
	––– Other:	
2106 90 55	––––– Glucose syrup and maltodextrine syrup (6)	2106 90 55 9000

(1) OJ L 149, 7.6.2008 p. 55.
(2) The analytical method to be used for the determination of the fatty matter content is that printed in Annex I (method A) to Commission Directive 84/4/EEC (OJ L 15, 18.1.1984, p. 28).
(3) The procedure to be followed for the determination of the fatty matter content is as follows:
— the sample has to be crushed so that 90 % or more can pass through a sieve with an aperture of 500 micrometres and 100 % can pass through a sieve with an aperture of 1 000 micrometres,
— the analytical method to be used afterwards is that which is printed in Annex I (method A) to Directive 84/4/EEC.
(4) The dry matter content of starch is determined by the method laid down in Annex IV to Commission Regulation (EC) No 687/2008 (OJ L 192, 19.7.2008, p. 20). The purity of starch is determined using the Ewers modified polarimetric method, as published in Annex III, part L of Commission Regulation (EC) No 152/2009 (OJ L 54, 26.2.2009, p. 1).
(5) The export refund payable for starch shall be adjusted by using the following formula:
1) Potato starch: ((actual % dry matter)/80) × export refund.
2) All other types of starch: ((actual % dry matter)/87) × export refund.
When completing customs formalities, the applicant shall state on the declaration provided for this purpose the dry matter content of the product.
(6) The export refund is payable for products having a dry matter content of at least 78 %. The export refund provided for products having a dry matter content of less than 78 % shall be adjusted by using the following formula:
((actual dry matter content)/78) × export refund.
The dry matter content is determined by method 2 laid down in Annex II to Commission Directive 79/796/EEC (OJ L 239, 22.9.1979, p. 24), or by any other suitable analysis method offering at least the same guarantees.

4. **Cereal-based compound feedingstuffs**

CN code	Description of goods	Product code
ex 2309	Preparations of a kind used in animal feeding (1):	
ex 2309 10	– Dog or cat food, put up for retail sale:	
	–– Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	––– Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	––––– Containing no starch, or containing 10 % or less by weight of starch (2) (3):	

CN code	Description of goods	Product code
2309 10 11	----- Containing no milk products or containing less than 10 % by weight of such products	2309 10 11 9000
2309 10 13	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 13 9000
	---- Containing more than 10 % but not more than 30 % by weight of starch (2):	
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	2309 10 31 9000
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 33 9000
	---- Containing more than 30 % by weight of starch (2):	
2309 10 51	----- Containing no milk products or containing less than 10 % by weight of such products	2309 10 51 9000
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	2309 10 53 9000
ex 2309 90	- Other:	
	-- Other, including premixes:	
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	
	---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	----- Containing no starch or containing 10 % or less by weight of starch (2) (3):	
2309 90 31	------ Containing no milk products or containing less than 10 % by weight of such products	2309 90 31 9000
2309 90 33	------ Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 33 9000
	----- Containing more than 10 % but not more than 30 % by weight of starch (2):	
2309 90 41	------ Containing no milk products or containing less than 10 % by weight of such products	2309 90 41 9000
2309 90 43	------ Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 43 9000
	----- Containing more than 30 % by weight of starch (2):	
2309 90 51	------ Containing no milk products or containing less than 10 % by weight of such products	2309 90 51 9000
2309 90 53	------ Containing not less than 10 % but less than 50 % by weight of milk products	2309 90 53 9000

(1) Covered by Commission Regulation (EC) No 1517/95 (OJ L 147, 30.6.1995, p. 51).

(2) For the purposes of the refund only the starch coming from cereal products is taken into account. Cereal products means the products falling within subheadings 0709 99 60 and 0712 90 19, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (unprocessed and not reconstituted) excluding subheading 1104 30 and the cereals content of the products falling within subheadings 1904 10 10 and 1904 10 90 of the Combined Nomenclature. The cereals content in products under subheadings 1904 10 10 and 1904 10 90 of the Combined Nomenclature is considered to be equal to the weight of this final product. No refund is paid for cereals where the origin of the starch cannot be clearly established by analysis.

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

5. **Beef and veal**

CN code	Description of goods	Product code
ex 0102	Live bovine animals:	
	– Cattle:	
ex 0102 21	–– Pure-bred breeding animals:	
ex 0102 21 10	––– Heifers (female bovines that have never calved):	
	––––– With a live weight equal to or greater than 250 kg:	
	––––– Up to the age of 30 months	0102 21 10 9140
	––––– Other	0102 21 10 9150
ex 0102 21 30	––– Cows:	
	––––– With a live weight equal to or greater than 250 kg:	
	––––– Up to the age of 30 months	0102 21 30 9140
	––––– Other	0102 21 30 9150
ex 0102 21 90	––– Other:	
	––––– With a live weight equal to or greater than 300 kg	0102 21 90 9120
ex 0102 29	–– Other:	
	––– Other than of the sub-genus *Bibos* or of the sub-genus *Poephagus*:	
	––––– Of a weight exceeding 160 kg but not exceeding 300 kg:	
ex 0102 29 41	––––– For slaughter:	
	––––––– Of a weight exceeding 220 kg	0102 29 41 9100
	––––– Of a weight exceeding 300 kg:	
	––––– Heifers (female bovines that have never calved):	
0102 29 51	––––––– For slaughter	0102 29 51 9000
0102 29 59	––––––– Other	0102 29 59 9000
	––––– Cows:	
0102 29 61	––––––– For slaughter	0102 29 61 9000
0102 29 69	––––––– Other	0102 29 69 9000
	––––– Other:	
0102 29 91	––––––– For slaughter	0102 29 91 9000
0102 29 99	––––––– Other	0102 29 99 9000
	– Buffalo:	

CN code	Description of goods	Product code
ex 0102 31 00	-- Pure-bred breeding animals:	
	--- Heifers (female bovines that have never calved):	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 31 00 9100
	----- Other	0102 31 00 9150
	--- Cows:	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 31 00 9200
	----- Other	0102 31 00 9250
	--- Other:	
	---- With a live weight equal to or greater than 300 kg	0102 31 00 9300
0102 39	-- Other:	
ex 0102 39 10	--- Domestic species:	
	---- Of a weight exceeding 160 kg but not exceeding 300 kg:	
	----- For slaughter:	
	------ Of a weight exceeding 220 kg	0102 39 10 9100
	---- Of a weight exceeding 300 kg:	
	----- Heifers (female bovines that have never calved):	
	------ For slaughter	0102 39 10 9150
	------ Other	0102 39 10 9200
	----- Cows:	
	------ For slaughter	0102 39 10 9250
	------ Other	0102 39 10 9300
	----- Other:	
	------ For slaughter	0102 39 10 9350
	------ Other	0102 39 10 9400
ex 0102 90	- Other:	
ex 0102 90 20	-- Pure-bred breeding animals:	
	--- Heifers (female bovines that have never calved):	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 90 20 9100

CN code	Description of goods	Product code
	----- Other	0102 90 20 9150
	--- Cows:	
	---- With a live weight equal to or greater than 250 kg:	
	----- Up to the age of 30 months	0102 90 20 9200
	----- Other	0102 90 20 9250
	--- Other:	
	---- With a live weight equal to or greater than 300 kg	0102 90 20 9300
	-- Other:	
ex 0102 90 91	--- Domestic species:	
	---- Of a weight exceeding 160 kg but not exceeding 300 kg:	
	----- For slaughter:	
	------ Of a weight exceeding 220 kg	0102 90 91 9100
	---- Of a weight exceeding 300 kg:	
	----- Heifers (female bovines that have never calved):	
	------ For slaughter	0102 90 91 9150
	------ Other	0102 90 91 9200
	----- Cows:	
	------ For slaughter	0102 90 91 9250
	------ Other	0102 90 91 9300
	----- Other:	
	------ For slaughter	0102 90 91 9350
	------ Other	0102 90 91 9400
0201	Meat of bovine animals, fresh and chilled:	
0201 10 00	- Carcases and half-carcases:	
	-- The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs:	
	--- From male adult bovine animals ([1])	0201 10 00 9110
	--- Other	0201 10 00 9120
	-- Other:	
	--- From male adult bovine animals ([1])	0201 10 00 9130
	--- Other	0201 10 00 9140
0201 20	- Other cuts with bone in:	

CN code	Description of goods	Product code
0201 20 20	-- «Compensated» quarters:	
	--- From male adult bovine animals (1)	0201 20 20 9110
	--- Other	0201 20 20 9120
0201 20 30	-- Unseparated or separated forequarters:	
	--- From male adult bovine animals (1)	0201 20 30 9110
	--- Other	0201 20 30 9120
0201 20 50	-- Unseparated or separated hindquarters:	
	--- With a maximum of eight ribs or eight pairs of ribs:	
	---- From male adult bovine animals (1)	0201 20 50 9110
	---- Other	0201 20 50 9120
	--- With more than eight ribs or eight pairs of ribs:	
	---- From male adult bovine animals (1)	0201 20 50 9130
	---- Other	0201 20 50 9140
ex 0201 20 90	-- Other:	
	--- The weight of bone not exceeding one third of the weight of the cut	0201 20 90 9700
0201 30 00	- Boneless:	
	-- Boneless cuts exported to the United States of America under the conditions laid down in Commission Regulation (EC) No 1643/2006 (3) or to Canada under the conditions laid down in Regulation (EC) No 1041/2008 (4)	0201 30 00 9050
	-- Boneless cuts, including minced meat, with an average lean bovine meat content (excluding fat) of 78 % or more (6)	0201 30 00 9060
	-- Other, each piece individually wrapped with an average lean bovine meat content (excluding fat) of 55 % or more (6):	
	--- from the hindquarters of adult male bovine animals with a maximum of eight ribs or eight pairs of ribs, straight cut or «Pistola» cut (2)	0201 30 00 9100
	--- from unseparated or separated forequarters of adult male bovine animals, straight cut or «Pistola» cut (2)	0201 30 00 9120
	-- Other	0201 30 00 9140
ex 0202	Meat of bovine animals, frozen:	
0202 10 00	- Carcases and half-carcases:	
	-- The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs	0202 10 00 9100
	-- Other	0202 10 00 9900

CN code	Description of goods	Product code
ex 0202 20	– Other cuts, with bone in:	
0202 20 10	–– «Compensated» quarters	0202 20 10 9000
0202 20 30	–– Unseparated or separated forequarters	0202 20 30 9000
0202 20 50	–– Unseparated or separated hindquarters:	
	––– With a maximum of eight ribs or eight pairs of ribs	0202 20 50 9100
	––– With more than eight ribs or eight pairs of ribs	0202 20 50 9900
ex 0202 20 90	–– Other:	
	––– The weight of bone not exceeding one third of the weight of the cut	0202 20 90 9100
0202 30	– Boneless:	
0202 30 90	–– Other:	
	––– Boneless cuts exported to the United States of America under the conditions laid down in Regulation (EC) No 1643/2006 ([3]) or to Canada under the conditions laid down in Regulation (EC) No 1041/2008 ([4])	0202 30 90 9100
	––– Other, including minced meat, with an average lean bovine meat content (excluding fat) of 78 % or more ([6])	0202 30 90 9200
	––– Other	0202 30 90 9900
ex 0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
0206 10	– Of bovine animals, fresh and chilled:	
	–– Other:	
0206 10 95	––– Thick skirt and thin skirt	0206 10 95 9000
	– Of bovine animals, frozen:	
0206 29	–– Other:	
	––– Other:	
0206 29 91	––––– Thick skirt and thin skirt	0206 29 91 9000
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
ex 0210 20	– Meat of bovine animals:	
ex 0210 20 90	–– Boneless:	
	––– Salted and dried	0210 20 90 9100
ex 1602	Other prepared or preserved meat, meat offal or blood:	
ex 1602 50	– Of bovine animals:	
	–– Other:	

CN code	Description of goods	Product code
ex 1602 50 31	--- Corned beef, in airtight containers; not containing meat other than that of the bovine species:	
	---- With a collagen/protein ratio of no more than 0,35 (7) and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	----- 90 % or more:	
	------ Products complying with the conditions laid down in Regulation (EC) No 1731/2006 (5)	1602 50 31 9125
	----- 80 % or more, but less than 90 %:	
	------ Products complying with the conditions laid down in Regulation (EC) No 1731/2006 (5)	1602 50 31 9325
ex 1602 50 95	--- Other, in airtight containers:	
	---- Not containing meat other than that of animals of the bovine species:	
	----- With a collagen/protein ratio of no more than 0,35 (7) and containing by weight the following percentages of bovine meats (excluding offal and fat):	
	------ 90 % or more:	
	------- Products complying with the conditions laid down in Regulation (EC) No 1731/2006 (5)	1602 50 95 9125
	------ 80 % or more, but less than 90 %:	
	------- Products complying with the conditions laid down in Regulation (EC) No 1731/2006 (5)	1602 50 95 9325

(1) Entry within this subheading is subject to the submission of the certificate appearing in the Annex to Commission Regulation (EC) No 433/2007 (OJ L 104, 21.4.2007, p. 3).
(2) The granting of the refund is subject to compliance with the conditions laid down in Commission Regulation (EC) No 1359/2007 (OJ L 304, 22.11.2007, p. 21), and, if applicable, in Commission Regulation (EC) No 1741/2006 (OJ L 329, 25.11.2006, p. 7).
(3) OJ L 308, 8.11.2006, p. 7.
(4) OJ L 281, 24.10.2008, p. 3.
(5) OJ L 325, 24.11.2006, p. 12.
(6) The lean bovine meat content excluding fat is determined in accordance with the procedure described in the Annex to Commission Regulation (EEC) No 2429/86 (OJ L 210, 1.8.1986, p. 39). The term «average content» refers to the sample quantity as defined in Article 2(1) of Regulation (EC) No 765/2002 (OJ L 117, 4.5.2002, p. 6). The sample is to be taken from that part of the consignment presenting the highest risk.
(7) Determination of collagen content:
The collagen content shall be taken to mean the hydroxyproline content multiplied by the factor 8. The hydroxyproline content must be determined according to ISO method 3496-1978.

6. **Pigmeat**

CN code	Description of goods	Product code
ex 0103	Live swine:	
	- Other:	
ex 0103 91	-- Weighing less than 50 kg:	
0103 91 10	--- Domestic species	0103 91 10 9000
ex 0103 92	-- Weighing 50 kg or more:	
	--- Domestic species:	
0103 92 19	---- Other	0103 92 19 9000
ex 0203	Meat of swine, fresh, chilled or frozen:	
	- Fresh or chilled:	

CN code	Description of goods	Product code
ex 0203 11	-- Carcases and half-carcases:	
0203 11 10	--- Of domestic swine ([11])	0203 11 10 9000
ex 0203 12	-- Hams, shoulders and cuts thereof, with bone in:	
	--- Of domestic swine:	
ex 0203 12 11	---- Hams and cuts thereof:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 12 11 9100
ex 0203 12 19	---- Shoulders and cuts thereof ([12]):	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 12 19 9100
ex 0203 19	-- Other:	
	--- Of domestic swine:	
ex 0203 19 11	---- Fore-ends and cuts thereof ([13]):	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 19 11 9100
ex 0203 19 13	---- Loins and cuts thereof, with bone in:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 19 13 9100
ex 0203 19 15	---- Bellies (streaky) and cuts thereof:	
	----- With a total bone and cartilage content of less than 15 % by weight	0203 19 15 9100
	---- Other:	
ex 0203 19 55	----- Boneless:	
	------ Hams, fore-ends, shoulders or loins, and cuts thereof ([1]) ([10]) ([12]) ([13]) ([14])	0203 19 55 9110
	------ Bellies, and cuts thereof, with a total cartilage content of less than 15 % by weight ([1]) ([10])	0203 19 55 9310
	- Frozen:	
ex 0203 21	-- Carcases and half-carcases:	
0203 21 10	--- Of domestic swine ([11])	0203 21 10 9000
ex 0203 22	-- Hams, shoulders and cuts thereof, with bone in:	
	--- Of domestic swine:	
ex 0203 22 11	---- Hams and cuts thereof:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 22 11 9100
ex 0203 22 19	---- Shoulders and cuts thereof ([12]):	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 22 19 9100
ex 0203 29	-- Other:	
	--- Of domestic swine:	

CN code	Description of goods	Product code
ex 0203 29 11	---- Fore-ends and cuts thereof ([13]):	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 29 11 9100
ex 0203 29 13	---- Loins and cuts thereof, with bone in:	
	----- With a total bone and cartilage content of less than 25 % by weight	0203 29 13 9100
ex 0203 29 15	---- Bellies (streaky) and cuts thereof:	
	----- With a total bone and cartilage content of less than 15 % by weight	0203 29 15 9100
	---- Other:	
ex 0203 29 55	----- Boneless:	
	------ Hams, fore-ends, shoulders and cuts thereof ([1]) ([12]) ([13]) ([14]) ([15])	0203 29 55 9110
ex 0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
	- Meat of swine:	
ex 0210 11	-- Hams, shoulders and cuts thereof, with bone in:	
	--- Of domestic swine:	
	---- Salted or in brine:	
ex 0210 11 11	----- Hams and cuts thereof:	
	------ With a total bone and cartilage content of less than 25 % by weight	0210 11 11 9100
	---- Dried or smoked	
ex 0210 11 31	----- Hams and cuts thereof:	
	------ «Prosciutto di Parma», «Prosciutto di San Daniele» ([2]):	
	------- With a total bone and cartilage content of less than 25 % by weight	0210 11 31 9110
	------ Other:	
	------- With a total bone and cartilage content of less than 25 % by weight	0210 11 31 9910
ex 0210 12	-- Bellies (streaky) and cuts thereof:	
	--- Of domestic swine:	
ex 0210 12 11	---- Salted or in brine:	
	----- With a total bone and cartilage content of less than 15 % by weight	0210 12 11 9100
ex 0210 12 19	---- Dried or smoked:	
	----- With a total bone and cartilage content of less than 15 % by weight	0210 12 19 9100
ex 0210 19	-- Other:	
	--- Of domestic swine:	
	---- Salted or in brine:	

CN code	Description of goods	Product code
ex 0210 19 40	----- Loins and cuts thereof:	
	------ With a total bone and cartilage content of less than 25 % by weight	0210 19 40 9100
ex 0210 19 50	----- Other:	
	------ Boneless:	
	------- Hams, fore-ends, shoulders or loins, and cuts thereof ([1])	0210 19 50 9100
	------- Bellies and cuts thereof, derinded ([1]):	
	-------- With a total cartilage content of less than 15 % by weight	0210 19 50 9310
	---- Dried or smoked:	
	----- Other:	
ex 0210 19 81	------ Boneless:	
	------- «Prosciutto di Parma», «Prosciutto di San Daniele», and cuts thereof ([2])	0210 19 81 9100
	------- Hams, fore-ends, shoulders or loins, and cuts thereof ([1])	0210 19 81 9300
ex 1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	
	- Other ([7]):	
1601 00 91	-- Sausages, dry or for spreading, uncooked ([4]) ([5]):	
	--- Not containing the meat or offal of poultry	1601 00 91 9120
	--- Other	1601 00 91 9190
1601 00 99	-- Other ([3]) ([5]):	
	--- Not containing the meat or offal of poultry	1601 00 99 9110
	--- Other	1601 00 99 9190
ex 1602	Other prepared or preserved meat, meat offal or blood:	
	- Of swine:	
ex 1602 41	-- Hams and cuts thereof:	
ex 1602 41 10	--- Of domestic swine ([6]):	
	---- Cooked, containing by weight 80 % or more of meat and fat ([7]) ([8]):	
	----- In immediate packings with a net weight of 1 kg or more ([16])	1602 41 10 9110
	----- In immediate packings with a net weight of less than 1 kg	1602 41 10 9130
ex 1602 42	-- Shoulders and cuts thereof:	

CN code	Description of goods	Product code
ex 1602 42 10	--- Of domestic swine ([6]):	
	----- Cooked, containing by weight 80 % or more of meat and fat ([7]) ([8]):	
	------ In immediate packings with a net weight of 1 kg or more ([17])	1602 42 10 9110
	------ In immediate packings with a net weight of less than 1 kg	1602 42 10 9130
ex 1602 49	-- Other, including mixtures:	
	--- Of domestic swine:	
	---- Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin:	
ex 1602 49 19	----- Other ([6]) ([9]):	
	------ Cooked, containing by weight 80 % or more of meat and fat ([7]) ([8]):	
	-------- Not containing the meat or offal of poultry:	
	--------- Containing a product composed of clearly recognisable pieces of muscular meat which, due to their size are not identifiable as having been obtained from hams, shoulders, loins or collars, together with small particles of visible fat and small quantities of jelly deposits	1602 49 19 9130

([1]) The products and cuts thereof may be classified in this subheading only if the size and the characteristics of the coherent muscle tissue enable them to be identified as coming from the primary cuts mentioned. The expression «cuts thereof» applies to products with a net unit weight of at least 100 grams or to products cut into uniform slices which can be clearly identified as coming from the primary cut mentioned and which are packed together with a net overall weight of at least 100 grams.
([2]) Only those products for which the name is certified by the competent authorities of the producing Member State can benefit from this refund.
([3]) The refund on sausages presented in containers with a preservative liquid is granted on net weight after deduction of weight of this liquid.
([4]) The weight of a coating of paraffin corresponding to normal use in the trade is considered as part of the net weight of the sausage.
([5]) If composite food preparations (including prepared dishes) containing sausages, are classified within heading No 1601 because of their composition, the refund is granted only on the net weight of the sausages, the meat and the offal, including fats of any kind or origin, which make part of those preparations.
([6]) The refund on products containing bones is granted on the net weight of the product after deduction of the weight of the bones.
([7]) Grant of the refund is subject to compliance with the conditions laid down in Commission Regulation (EC) No 903/2008 (OJ L 249, 18.9.2008, p. 3). At the time of the conclusion of customs export formalities the exporter shall declare in writing that the products in question fulfil those conditions.
([8]) The meat and fat content is to be determined in accordance with the analysis procedure in the Annex to Commission Regulation (EC) No 2004/2002 (OJ L 308, 9.11.2002, p. 22).
([9]) The content of meat or meat offal, of any kind, including fats of any kind or origin, is to be determined in accordance with the analysis procedure in the Annex to Commission Regulation (EEC) No 226/89 (OJ L 29, 31.1.1989, p. 11).
([10]) Freezing of the products pursuant to the first paragraph of Article 7(3) of Regulation (EC) No 612/2009 (OJ L 186, 17.7.2009, p. 1) is not permitted.
([11]) Carcasses of half-carcasses may be presented with or without the chaps.
([12]) Shoulders may be presented with or without the chaps.
([13]) Fore-ends may be presented with or without the chaps.
([14]) Jowls, chaps or chaps and jowls together, presented alone, do not benefit from this refund.
([15]) Boneless, neck-ends, presented alone, do not benefit from this refund.
([16]) In the case that the classification of the goods as hams or cuts of hams of heading 1602 41 10 9110 is not justified on the basis of the provisions of additional note 2 of Chapter 16 of the CN, the refund for product code 1602 42 10 9110 or, as the case may be, 1602 49 19 9130 may be granted, without prejudice to the application of Article 48 of Commission Regulation (EC) No 612/2009.
([17]) In the case that the classification of the goods as shoulders or cuts of shoulders of heading 1602 42 10 9110 is not justified on the basis of the provisions of additional note 2 of chapter 16 of the CN, the refund for product code 1602 49 19 9130 may be granted, without prejudice to the application of Article 48 of Regulation (EC) No 612/2009.

7. **Poultrymeat**

CN code	Description of goods	Product code
ex 0105	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls:	
	- Weighing not more than 185 g:	
0105 11	-- Fowls of the species *Gallus domesticus*:	
	--- Grandparent and parent female chicks:	

CN code	Description of goods	Product code
0105 11 11	---- Laying stocks	0105 11 11 9000
0105 11 19	---- Other	0105 11 19 9000
	--- Other:	
0105 11 91	---- Laying stocks	0105 11 91 9000
0105 11 99	---- Other	0105 11 99 9000
0105 12 00	-- Turkeys	0105 12 00 9000
0105 14 00	-- Geese	0105 14 00 9000
ex 0207	Meat and edible offal, of the poultry heading 0105, fresh, chilled or frozen	
	- Of fowls of the species *Gallus domesticus*:	
ex 0207 12	-- Not cut in pieces, frozen:	
ex 0207 12 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as «70 % chickens»	
	---- With completely ossified sternum tips, femurs and tibias	
	---- Other	0207 12 10 9900
ex 0207 12 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as «65 % chickens» or otherwise presented:	
	---- «65 % chickens»:	
	----- With completely ossified sternum tips, femurs and tibias	
	----- Other	0207 12 90 9190
	---- Fowls of the species *Gallus domesticus*, plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards in irregular composition:	
	----- Fowls of the species *Gallus domesticus*, with completely ossified sternum tips, femurs and tibias	
	----- Other	0207 12 90 9990
ex 0207 14	-- Cuts and offal, frozen:	
	--- Cuts:	
	---- With bone in:	
ex 0207 14 20	----- Halves or quarters:	
	------ Of fowls of species *Gallus domesticus* with completely ossified sternum tips, femurs and tibias	
	------ Other	0207 14 20 9900
ex 0207 14 60	----- Legs and cuts thereof:	
	------ Of fowls of the species *Gallus domesticus* with completely ossified sternum tips, femurs and tibias	
	------ Other	0207 14 60 9900

CN code	Description of goods	Product code
ex 0207 14 70	----- Other:	
	------ Halves or quarters without rumps:	
	------- Of fowls of the species *Gallus domesticus* with completely ossified sternum tips, femurs and tibias	
	------- Other	0207 14 70 9190
	------ Cuts consisting of a whole leg or part of a leg and part of the back where the weight of the back does not exceed 25 % of the total weight:	
	------- Of fowls of the species *Gallus domesticus* with completely ossified femurs	
	------- Other	0207 14 70 9290
	- Of turkeys:	
0207 25	-- Not cut in pieces, frozen:	
0207 25 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as «80 % turkeys»	0207 25 10 9000
0207 25 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as «73 % turkeys», or otherwise presented	0207 25 90 9000
ex 0207 27	-- Cuts and offal, frozen:	
	--- Cuts:	
ex 0207 27 10	---- Boneless:	
	----- Homogenised meat, including mechanically recovered meat	
	----- Other:	
	------ Other than rumps	0207 27 10 9990
	---- With bone in:	
	----- Legs and cuts thereof:	
0207 27 60	------ Drumsticks and cuts thereof	0207 27 60 9000
0207 27 70	------ Other	0207 27 70 9000

8. **Eggs**

CN code	Description of goods	Product code
ex 0407	Birds' eggs, in shell, fresh, preserved or cooked:	
	- Fertilised eggs for incubation [1]:	
0407 11 00	-- Of fowls of the species *Gallus domesticus*	0407 11 00 9000
ex 0407 19	-- Other:	
	--- Of poultry, other than of fowls of the species *Gallus domesticus:*	
0407 19 11	---- Of turkeys or geese	0407 19 11 9000

CN code	Description of goods	Product code
0407 19 19	---- Other	0407 19 19 9000
	- Other fresh eggs:	
0407 21 00	-- Of fowls of the species *Gallus domesticus*	0407 21 00 9000
ex 0407 29	-- Other:	
0407 29 10	--- Of poultry, other than of fowls of the species *Gallus domesticus*	0407 29 10 9000
ex 0407 90	- Other:	
0407 90 10	-- Of poultry	0407 90 10 9000
ex 0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	- Egg yolks:	
ex 0408 11	-- Dried:	
ex 0408 11 80	--- Other:	
	---- Suitable for human consumption	0408 11 80 9100
ex 0408 19	-- Other:	
	--- Other:	
ex 0408 19 81	---- Liquid:	
	----- Suitable for human consumption	0408 19 81 9100
ex 0408 19 89	---- Other, including frozen:	
	----- Suitable for human consumption	0408 19 89 9100
	- Other:	
ex 0408 91	-- Dried:	
ex 0408 91 80	--- Other:	
	---- Suitable for human consumption	0408 91 80 9100
ex 0408 99	-- Other:	
ex 0408 99 80	--- Other:	
	---- Suitable for human consumption	0408 99 80 9100

(1) Applies only to poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Union and on which are stamped the identifying number of the producer establishment and/or other particulars as provided for in Article 3(5) of Commission Regulation (EC) No 617/2008 (OJ L 168, 28.6.2008, p. 5).

9. **Milk and milk products**

CN code	Description of goods	Product code
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter [11]:	
0401 10	– Of a fat content, by weight, not exceeding 1 %:	
0401 10 10	–– In immediate packings of a net content not exceeding 2 litres	0401 10 10 9000
0401 10 90	–– Other	0401 10 90 9000
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:	
	–– Not exceeding 3 %:	
0401 20 11	––– In immediate packings of a net content not exceeding 2 litres:	
	———— Of a fat content, by weight, not exceeding 1,5 %	0401 20 11 9100
	———— Of a fat content, by weight, exceeding 1,5 %	0401 20 11 9500
0401 20 19	––– Other:	
	———— Of a fat content, by weight, not exceeding 1,5 %	0401 20 19 9100
	———— Of a fat content, by weight, exceeding 1,5 %	0401 20 19 9500
	–– Exceeding 3 %:	
0401 20 91	––– In immediate packings of a net content not exceeding 2 litres	0401 20 91 9000
0401 20 99	––– Other	0401 20 99 9000
0401 40	– Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:	
0401 40 10	–– In immediate packings of a net content not exceeding 2 litres	0401 40 10 9000
0401 40 90	–– Other	0401 40 90 9000
0401 50	– Of a fat content, by weight, exceeding 10 %:	
	–– Not exceeding 21 %:	
0401 50 11	––– In immediate packings of a net content not exceeding 2 litres:	
	———— Of a fat content, by weight:	
	————— Not exceeding 17 %	0401 50 11 9400
	————— Exceeding 17 %	0401 50 11 9700
0401 50 19	––– Other:	
	———— Of a fat content, by weight, exceeding 17 %:	0401 50 19 9700
	–– Exceeding 21 % but not exceeding 45 %:	

CN code	Description of goods	Product code
0401 50 31	--- In immediate packings of a net content not exceeding 2 litres:	
	---- Of a fat content, by weight:	
	----- Not exceeding 35 %	0401 50 31 9100
	----- Exceeding 35 % but not exceeding 39 %	0401 50 31 9400
	----- Exceeding 39 %	0401 50 31 9700
0401 50 39	--- Other:	
	---- Of a fat content, by weight:	
	----- Not exceeding 35 %	0401 50 39 9100
	----- Exceeding 35 % but not exceeding 39 %	0401 50 39 9400
	----- Exceeding 39 %	0401 50 39 9700
	-- Exceeding 45 %:	
0401 50 91	--- In immediate packings of a net content not exceeding 2 litres:	
	---- Of a fat content, by weight:	
	----- Not exceeding 68 %	0401 50 91 9100
	----- Exceeding 68 %	0401 50 91 9500
0401 50 99	--- Other:	
	---- Of a fat content, by weight:	
	----- Not exceeding 68 %	0401 50 99 9100
	----- Exceeding 68 %	0401 50 99 9500
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter ([5]):	
ex 0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 % ([7]):	
	-- Not containing added sugar or other sweetening matter ([9]):	
0402 10 11	--- In immediate packings of a net content not exceeding 2,5 kg	0402 10 11 9000
0402 10 19	--- Other	0402 10 19 9000
	-- Other ([10]):	
0402 10 91	--- In immediate packings of a net content not exceeding 2,5 kg	0402 10 91 9000
0402 10 99	--- Other	0402 10 99 9000
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 % ([7]):	
ex 0402 21	-- Not containing added sugar or other sweetening matter ([9]):	
	--- Of a fat content, by weight, not exceeding 27 %:	

CN code	Description of goods	Product code
0402 21 11	---- In immediate packings of a net content not exceeding 2,5 kg:	
	----- Of a fat content, by weight:	
	------ Not exceeding 11 %	0402 21 11 9200
	------ Exceeding 11 % but not exceeding 17 %	0402 21 11 9300
	------ Exceeding 17 % but not exceeding 25 %	0402 21 11 9500
	------ Exceeding 25 %	0402 21 11 9900
0402 21 18	---- Other:	
	----- Of a fat content, by weight:	
	------ Not exceeding 11 %	0402 21 18 9100
	------ Exceeding 11 % but not exceeding 17 %	0402 21 18 9300
	------ Exceeding 17 % but not exceeding 25 %	0402 21 18 9500
	------ Exceeding 25 %	0402 21 18 9900
	--- Of a fat content, by weight, exceeding 27 %:	
0402 21 91	---- In immediate packings of a net content not exceeding 2,5 kg:	
	----- Of a fat content, by weight:	
	------ Not exceeding 28 %	0402 21 91 9100
	------ Exceeding 28 % but not exceeding 29 %	0402 21 91 9200
	------ Exceeding 29 % but not exceeding 45 %	0402 21 91 9350
	------ Exceeding 45 %	0402 21 91 9500
0402 21 99	---- Other:	
	----- Of a fat content, by weight:	
	------ Not exceeding 28 %	0402 21 99 9100
	------ Exceeding 28 % but not exceeding 29 %	0402 21 99 9200
	------ Exceeding 29 % but not exceeding 41 %	0402 21 99 9300
	------ Exceeding 41 % but not exceeding 45 %	0402 21 99 9400
	------ Exceeding 45 % but not exceeding 59 %	0402 21 99 9500
	------ Exceeding 59 % but not exceeding 69 %	0402 21 99 9600
	------ Exceeding 69 % but not exceeding 79 %	0402 21 99 9700
	------ Exceeding 79 %	0402 21 99 9900
ex 0402 29	-- Other ([10]):	
	--- Of a fat content, by weight, not exceeding 27 %:	
	---- Other:	

CN code	Description of goods	Product code
0402 29 15	----- In immediate packings of a net content not exceeding 2,5 kg:	
	------ Of a fat content, by weight:	
	------- Not exceeding 11 %	0402 29 15 9200
	------- Exceeding 11 % but not exceeding 17 %	0402 29 15 9300
	------- Exceeding 17 % but not exceeding 25 %	0402 29 15 9500
	------- Exceeding 25 %	0402 29 15 9900
0402 29 19	----- Other:	
	------ Of a fat content, by weight:	
	------- Exceeding 11 % but not exceeding 17 %	0402 29 19 9300
	------- Exceeding 17 % but not exceeding 25 %	0402 29 19 9500
	------- Exceeding 25 %	0402 29 19 9900
	--- Of a fat content, by weight, exceeding 27 %:	
0402 29 91	---- In immediate packings of a net content not exceeding 2,5 kg	0402 29 91 9000
0402 29 99	---- Other:	
	----- Of a fat content, by weight:	
	------ Not exceeding 41 %	0402 29 99 9100
	------ Exceeding 41 %	0402 29 99 9500
	- Other:	
0402 91	-- Not containing added sugar or other sweetening matter ([9]):	
0402 91 10	--- Of a fat content, by weight, not exceeding 8 %:	
	---- Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight exceeding 7,4 %	0402 91 10 9370
0402 91 30	--- Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:	
	---- Of a non-fat lactic dry matter content of 15 % or more	0402 91 30 9300
	--- Of a fat content, by weight exceeding 45 %:	
0402 91 99	---- Other	0402 91 99 9000
0402 99	-- Other ([10]):	
0402 99 10	--- Of a fat content, by weight, not exceeding 9,5 %:	
	---- Of a sucrose content of 40 % or more by weight, of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight, exceeding 6,9 %	0402 99 10 9350
	--- Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:	

CN code	Description of goods	Product code
0402 99 31	---- In immediate packings not exceeding 2,5 kg:	
	----- Of a fat content, by weight, not exceeding 21 %:	
	------ Of a sucrose content of 40 % or more by weight and of a non-fat lactic dry matter content, by weight, of 15 % or more	0402 99 31 9150
	----- Of a fat content, by weight, exceeding 21 % but not exceeding 39 %	0402 99 31 9300
	----- Of a fat content, by weight, exceeding 39 %	0402 99 31 9500
0402 99 39	---- Other:	
	----- Of a fat content, by weight, not exceeding 21 %, of a sucrose content of 40 % or more by weight and of a non-fat lactic dry matter content, by weight, of 15 % or more	0402 99 39 9150
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruits, nuts or cocoa:	
ex 0403 90	- Other:	
	-- Not flavoured nor containing added fruit, nuts or cocoa:	
	--- In powder, granules or other solid forms ([5]) ([8]):	
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight ([1]):	
0403 90 11	----- Not exceeding 1,5 %	0403 90 11 9000
0403 90 13	----- Exceeding 1,5 % but not exceeding 27 %:	
	------ Not exceeding 11 %	0403 90 13 9200
	------ Exceeding 11 % but not exceeding 17 %	0403 90 13 9300
	------ Exceeding 17 % but not exceeding 25 %	0403 90 13 9500
	------ Exceeding 25 %	0403 90 13 9900
0403 90 19	----- Exceeding 27 %	0403 90 19 9000
	---- Other, of a fat content, by weight ([3]):	
0403 90 33	----- Exceeding 1,5 % but not exceeding 27 %:	
	------ Exceeding 11 % but not exceeding 25 %	0403 90 33 9400
	------ Exceeding 25 %	0403 90 33 9900
	--- Other:	
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight ([1]):	
0403 90 51	----- Not exceeding 3 %:	
	------ Not exceeding 1,5 %	0403 90 51 9100

CN code	Description of goods	Product code
0403 90 59	----- Exceeding 6 %:	
	------ Exceeding 17 % but not exceeding 21 %	0403 90 59 9170
	------ Exceeding 21 % but not exceeding 35 %	0403 90 59 9310
	------ Exceeding 35 % but not exceeding 39 %	0403 90 59 9340
	------ Exceeding 39 % but not exceeding 45 %	0403 90 59 9370
	------ Exceeding 45 %	0403 90 59 9510
ex 0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404 90	- Other:	
	-- Not containing added sugar or other sweetening matter, of a fat content, by weight ([1]):	
ex 0404 90 21	--- Not exceeding 1,5 %:	
	---- In powder or granules, with a water content not exceeding 5 % and a milk protein content in milk solids-non-fat:	
	----- Of 29 % or more but less than 34 %	0404 90 21 9120
	----- Of 34 % or more	0404 90 21 9160
0404 90 23	--- Exceeding 1,5 % but not exceeding 27 % ([5]):	
	---- In powder or granules:	
	----- Of a fat content, by weight:	
	------ Not exceeding 11 %	0404 90 23 9120
	------ Exceeding 11 % but not exceeding 17 %	0404 90 23 9130
	------ Exceeding 17 % but not exceeding 25 %	0404 90 23 9140
	------ Exceeding 25 %	0404 90 23 9150
ex 0404 90 29	--- Exceeding 27 % ([5]):	
	---- In powder or granules, of a fat content by weight:	
	----- Not exceeding 28 %	0404 90 29 9110
	----- Exceeding 28 % but not exceeding 29 %	0404 90 29 9115
	----- Exceeding 29 % but not exceeding 45 %	0404 90 29 9125
	----- Exceeding 45 %	0404 90 29 9140
	-- Other, of a fat content, by weight ([3]) ([5]):	
0404 90 81	--- Not exceeding 1,5 %:	
	---- In powder or granules	0404 90 81 9100

CN code	Description of goods	Product code
ex 0404 90 83	--- Exceeding 1,5 % but not exceeding 27 %:	
	---- In powder or granules:	
	----- Of a fat content, by weight:	
	------ Not exceeding 11 %	0404 90 83 9110
	------ Exceeding 11 % but not exceeding 17 %	0404 90 83 9130
	------ Exceeding 17 % but not exceeding 25 %	0404 90 83 9150
	------ Exceeding 25 %	0404 90 83 9170
	---- Other than powder or granules:	
	----- Of a sucrose content of 40 % or more by weight, of a non-fat lactic dry matter content of not less than 15 % by weight and a fat content by weight exceeding 6,9 %	0404 90 83 9936
ex 0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 10	- Butter:	
	-- Of a fat content, by weight, not exceeding 85 %:	
	--- Natural butter:	
0405 10 11	---- In immediate packings of a net content not exceeding 1 kg:	
	----- Of a fat content, by weight:	
	------ Of 80 % or more but less than 82 %	0405 10 11 9500
	------ Of 82 % or more	0405 10 11 9700
0405 10 19	---- Other:	
	----- Of a fat content by weight:	
	------ Of 80 % or more but less than 82 %	0405 10 19 9500
	------ Of 82 % or more	0405 10 19 9700
0405 10 30	--- Recombined butter:	
	---- In immediate packings of a net content not exceeding 1 kg:	
	----- Of a fat content by weight:	
	------ Of 80 % or more but less than 82 %	0405 10 30 9100
	------ Of 82 % or more	0405 10 30 9300
	---- Other:	
	----- Of a fat content by weight:	
	------ Of 82 % or more	0405 10 30 9700

CN code	Description of goods	Product code
0405 10 50	--- Whey butter:	
	---- In immediate packings of a net content not exceeding 1 kg:	
	----- Of a fat content by weight:	
	------ Of 82 % or more	0405 10 50 9300
	---- Other:	
	----- Of a fat content by weight:	
	------ Of 80 % or more but less than 82 %	0405 10 50 9500
	------ Of 82 % or more	0405 10 50 9700
0405 10 90	-- Other	0405 10 90 9000
ex 0405 20	- Dairy spreads:	
0405 20 90	-- Of a fat content, by weight, of more than 75 % but less than 80 %:	
	--- Of a fat content by weight:	
	---- Of more than 75 % but less than 78 %	0405 20 90 9500
	---- Of 78 % or more	0405 20 90 9700
0405 90	- Other:	
0405 90 10	-- Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	0405 90 10 9000
0405 90 90	-- Other	0405 90 90 9000

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
ex 0406	Cheese and curd [4] [6]:			
ex 0406 10	- Fresh (unripened or uncured) cheese, including whey cheese and curd:			
ex 0406 10 20	-- Of a fat content, by weight, not exceeding 40 %:			
	--- Whey cheese, except for salted Ricotta			0406 10 20 9100
	--- Other:			
	---- Of a water content calculated by weight in the non-fatty matter exceeding 47 % but not exceeding 72 %:			
	----- Ricotta, salted:			
	------ Manufactured exclusively from sheep's milk	55	45	0406 10 20 9230
	------ Other	55	39	0406 10 20 9290
	----- Cottage cheese	60		0406 10 20 9300

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	----- Other:			
	------ Of a fat content, by weight, in the dry matter:			
	------- Of less than 5 %	60		0406 10 20 9610
	------- Of 5 % or more but less than 19 %	60	5	0406 10 20 9620
	------- Of 19 % or more but less than 39 %	57	19	0406 10 20 9630
	------- Other, of a water content calculated by weight of the non-fatty matter:			
	-------- Exceeding 47 % but not exceeding 52 %	40	39	0406 10 20 9640
	-------- Exceeding 52 % but not exceeding 62 %	50	39	0406 10 20 9650
	-------- Exceeding 62 %			0406 10 20 9660
	---- Of a water content calculated by weight of the non-fatty matter exceeding 72 %:			
	----- Cream cheese of a water content calculated by weight of the non-fatty matter exceeding 77 % but not exceeding 83 % and of a fat content, by weight, in the dry matter:			
	------ Of 60 % or more but less than 69 %	60	60	0406 10 20 9830
	------ Of 69 % or more	59	69	0406 10 20 9850
	----- Other			0406 10 20 9870
	---- Other			0406 10 20 9900
ex 0406 20	- Grated or powdered cheese, of all kinds:			
ex 0406 20 90	-- Other:			
	--- Cheeses produced from whey			0406 20 90 9100
	--- Other:			
	---- Of a fat content, by weight, exceeding 20 %, of a lactose content by weight of less than 5 % and of a dry matter content, by weight:			
	----- Of 60 % or more but less than 80 %	40	34	0406 20 90 9913
	----- Of 80 % or more but less than 85 %	20	30	0406 20 90 9915
	----- Of 85 % or more but less than 95 %	15	30	0406 20 90 9917
	----- Of 95 % or more	5	30	0406 20 90 9919
	---- Other			0406 20 90 9990
ex 0406 30	- Processed cheese, not grated or powdered:			
	-- Other:			
	--- Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:			

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
ex 0406 30 31	---- Not exceeding 48 %:			
	----- Of a dry matter content, by weight:			
	------ Of 40 % or more but less than 43 %, and of a fat content, by weight, in the dry matter:			
	-------- Of less than 20 %	60		0406 30 31 9710
	-------- Of 20 % or more	60	20	0406 30 31 9730
	------ Of 43 % or more and with a fat content, by weight, in the dry matter:			
	-------- Of less than 20 %	57		0406 30 31 9910
	-------- Of 20 % or more but less than 40 %	57	20	0406 30 31 9930
	-------- Of 40 % or more	57	40	0406 30 31 9950
ex 0406 30 39	---- Exceeding 48 %:			
	----- Of a dry matter content, by weight:			
	------ Of 40 % or more but less than 43 %	60	48	0406 30 39 9500
	------ Of 43 % or more but less than 46 %	57	48	0406 30 39 9700
	------ Of 46 % or more and with a fat content, by weight, in the dry matter:			
	-------- Of less than 55 %	54	48	0406 30 39 9930
	-------- Of 55 % or more	54	55	0406 30 39 9950
ex 0406 30 90	--- Of a fat content exceeding 36 %	54	79	0406 30 90 9000
ex 0406 40	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti:*			
ex 0406 40 50	-- Gorgonzola	53	48	0406 40 50 9000
ex 0406 40 90	-- Other	50	40	0406 40 90 9000
ex 0406 90	- Other cheese:			
	-- Other:			
ex 0406 90 13	--- Emmentaler	40	45	0406 90 13 9000
ex 0406 90 15	--- Gruyère, Sbrinz:			
	---- Gruyère	38	45	0406 90 15 9100
ex 0406 90 17	--- Bergkäse, Appenzell:			
	---- Bergkäse	38	45	0406 90 17 9100
ex 0406 90 21	--- Cheddar	39	48	0406 90 21 9900
ex 0406 90 23	--- Edam	47	40	0406 90 23 9900

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
ex 0406 90 25	--- Tilsit	47	45	0406 90 25 9900
ex 0406 90 27	--- Butterkäse	52	45	0406 90 27 9900
ex 0406 90 29	--- Kashkaval:			
	---- manufactured from sheep's and/or goats's milk	42	50	0406 90 29 9100
	---- manufactured exclusively from cow's milk	44	45	0406 90 29 9300
ex 0406 90 32	--- Feta ([2]):			
	---- manufactured exclusively from sheep's milk or from sheep's and goat's milk:			
	----- Of a water content calculated by weight of the non-fatty matter not exceeding 72 %	56	43	0406 90 32 9119
ex 0406 90 35	--- Kefalo-Tyri:			
	---- manufactured exclusively from sheep's and/or goats's milk	38	40	0406 90 35 9190
	---- Other:	38	40	0406 90 35 9990
ex 0406 90 37	--- Finlandia	40	45	0406 90 37 9000
	--- Other:			
	---- Other:			
	----- Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter:			
	------ not exceeding 47 %:			
ex 0406 90 61	------- Grana Padano, Parmigiano Reggiano	35	32	0406 90 61 9000
ex 0406 90 63	------- Fiore Sardo, Pecorino:			
	-------- manufactured exclusively from sheep's milk	35	36	0406 90 63 9100
	-------- Other	35	36	0406 90 63 9900
ex 0406 90 69	------- Other:			
	-------- Cheeses produced from whey			0406 90 69 9100
	-------- Other	38	30	0406 90 69 9910
	------ Exceeding 47 % but not exceeding 72 %:			
ex 0406 90 73	------- Provolone	45	44	0406 90 73 9900
ex 0406 90 75	------- Asiago, Caciocavallo, Montasio, Ragusano	45	39	0406 90 75 9900
ex 0406 90 76	------- Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø:			
	-------- Of a fat content, by weight, in the dry matter of 45 % or more but less than 55 %:			

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	--------- Of a dry matter content, by weight, of 50 % or more but less than 56 %	50	45	0406 90 76 9300
	--------- Of a dry matter content, by weight, of 56 % or more	44	45	0406 90 76 9400
	-------- Of a fat content, by weight, in the dry matter of 55 % or more	46	55	0406 90 76 9500
ex 0406 90 78	------- Gouda:			
	-------- Of a fat content, by weight, in the dry matter of less than 48 %	50	20	0406 90 78 9100
	-------- Of a fat content, by weight, in the dry matter of 48 % or more but less than 55 %	45	48	0406 90 78 9300
	-------- Other:	45	55	0406 90 78 9500
ex 0406 90 79	------- Esrom, Italico, Kernhem, Saint Nectaire, Saint Paulin, Taleggio	56	40	0406 90 79 9900
ex 0406 90 81	------- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	44	45	0406 90 81 9900
ex 0406 90 85	------- Kefalograviera, Kasseri:			
	-------- Of a water content, by weight, not exceeding 40 %	40	39	0406 90 85 9930
	-------- Of a water content, by weight, exceeding 40 % but not exceeding 45 %	45	39	0406 90 85 9970
	-------- Other			0406 90 85 9999
	------- Other cheeses, of a water content, by weight, in the non-fatty matter:			
ex 0406 90 86	-------- Exceeding 47 % but not exceeding 52 %:			
	--------- cheeses produced from whey			0406 90 86 9100
	--------- Other, of a fat content, by weight, in the dry matter:			
	---------- Of less than 5 %	52		0406 90 86 9200
	---------- Of 5 % or more but less than 19 %	51	5	0406 90 86 9300
	---------- Of 19 % or more but less than 39 %	47	19	0406 90 86 9400
	---------- Of 39 % or more	40	39	0406 90 86 9900
ex 0406 90 87	-------- Exceeding 52 % but not exceeding 62 %:			
	--------- Cheese produced from whey, except for Manouri			0406 90 87 9100
	--------- Other, of a fat content, by weight, in the dry matter:			
	---------- Of less than 5 %	60		0406 90 87 9200
	---------- Of 5 % or more but less than 19 %	55	5	0406 90 87 9300
	---------- Of 19 % or more but less than 40 %	53	19	0406 90 87 9400
	---------- Of 40 % or more:			

CN code	Description of goods	Additional requirements for using the product code		Product code
		Maximum water content in product weight (%)	Minimum fat content in the dry matter (%)	
	---------- Idiazabal, Manchego and Roncal, manufactured exclusively from sheep's milk	45	45	0406 90 87 9951
	---------- Maasdam	45	45	0406 90 87 9971
	---------- Manouri	43	53	0406 90 87 9972
	---------- Hushallsost	46	45	0406 90 87 9973
	---------- Murukoloinen	41	50	0406 90 87 9974
	---------- Gräddost	39	60	0406 90 87 9975
	---------- Other	47	40	0406 90 87 9979
ex 0406 90 88	-------- Exceeding 62 % but not exceeding 72 %:			
	--------- cheeses produced from whey			0406 90 88 9100
	--------- Other:			
	---------- Of a fat content, by weight, in the dry matter:			
	---------- Of 10 % or more but less than 19 %	60	10	0406 90 88 9300
	---------- Of 40 % or more:			
	---------- Akawi	55	40	0406 90 88 9500

(1) Where the product falling within this subheading contains added whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504, the added whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 must not be taken into account in the calculation of the refund.
The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund.
If the product falling within this subheading consists of permeate, no export refund is payable.
When completing customs formalities, the applicant must state on the declaration provided for that purpose whether the product consists of permeate or whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:
— the maximum content by weight of non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product,
and in particular,
— the lactose content of the added whey.

(2) Where the product contains casein and/or caseinates added before or at the time of processing, no refund is payable. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not casein and/or caseinates have been added.

(3) The refund per 100 kilograms of product falling within this subheading is equal to the sum of the following components:
a) the amount per 100 kilogram shown, multiplied by the percentage of the lactic matter contained in 100 kilograms of product. The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund.
Where whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added to the product, the amount per kilogram shown is to be multiplied by the weight of the lactic matter other than whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of product;
b) a component calculated in accordance with Article 14 (3) of Commission Regulation (EC) No 1187/2009 (OJ L 318, 4.12.2009, p. 1).
When completing customs formalities, the applicant must state on the declaration provided for that purpose whether the product consists of permeate or whether or not non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case:
— the maximum content by weight of sucrose and/or other non-lactic matter and/or whey and/or products derived from whey and/or lactose and/or casein and/or caseinates and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product,
and in particular,
— the lactose content of the added whey.
If the lactic matter in the product consists of permeate, no export refund is payable.

(4) a) In the case of cheeses presented in immediate packing which also contain preserving liquid, in particular brine, the refund is granted on the net weight, less the weight of the liquid.
b) The film of plastic, the paraffin, the ash and the wax used as a packing are not considered as a part of the net weight of the product for the purpose of the refund.
c) Where the cheese is presented in a film of plastic, and where the net weight declared includes the weight of the film in plastic, the refund amount shall be reduced by 0.5 %.
When completing customs formalities, the applicant shall state that the cheese is packed in a film of plastic and whether the declared net weight includes the weight of the film in plastic.
d) Where the cheese is presented in paraffin or ash, and where the net weight declared includes the weight of the paraffin or the ash, the refund amount shall be reduced by 2 %.
When completing customs formalities, the applicant shall state that the cheese is packed in paraffin or in ash, and whether the declared net weight includes the weight of the ash or the paraffin.
e) Where the cheese is presented in wax, when completing customs formalities, the applicant must state on the declaration the net weight of the cheese not incorporating the weight of the wax.

(5) Where, for products falling within this code, the milk-protein content (nitrogen content × 6,38) in non-fat milk solids is less than 34 %, no refund is payable. Where, for powdered products falling within this code, the water content in product weight is more than 5 %, no refund is payable.
When completing the customs formalities, the interested party must indicate on the relevant declaration the minimum milk-protein content in non-fat milk solids and, for powdered products, the maximum water content.

(6) a) Where the product contains non-lactic ingredients, other than spices or herbs, such as in particular ham, nuts, shrimps, salmon, olives, raisins, the refund amount shall be reduced by 10 %.
When completing customs formalities, the applicant shall state on the declaration provided for that purpose that there is addition of such non-lactic ingredients.
b) Where the product contains herbs or spices, such as in particular mustard, basil, garlic, oregano, the refund amount shall be reduced by 1 %.
When completing customs formalities, the applicant shall state on the declaration provided for that purpose that there is addition of herbs or spices.
c) Where the product contains casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products covered by CN code 3504, the added casein and/or caseinates and/or whey and/or products derived from whey (excluding whey butter covered by CN code 0405 10 50) and/or lactose and/or permeate and/or products covered by CN code 3504 will not be taken into account for the purpose of calculating the refund.
When completing customs formalities, the applicant shall state on the declaration provided for that purpose whether or not casein and/or caseinates and/or whey and/or products derived from whey and/or lactose and/or permeate and/or products covered by CN code 3504 have been added and, where this is the case, the maximum content by weight of casein and/or caseinates and/or whey and/or products derived from whey (specifying where applicable the whey butter content) and/or lactose and/or permeate and/or products covered by CN code 3504 added per 100 kilograms of finished product.
d) The products referred to may contain quantities of added non-lactic matter required for their manufacture or preservation, such as salt, rennet or mould.

(7) The refund on frozen condensed milk is the same as that on products falling within headings 0402 91 and 0402 99.

(8) The refunds on frozen products covered by CN codes 0403 90 11 to 0403 90 39 are the same as those on products covered by CN codes 0403 90 51 to 0403 90 69 respectively.

(9) The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not non-lactic matter has been added and, where this is the case, the maximum content by weight of the non-lactic matter added per 100 kilograms of finished product

(10) The refund per 100 kilograms of product covered by this subheading is equal to the sum of the following components:
a) the amount per 100 kilogram shown, multiplied by the percentage of the lactic matter contained in 100 kilograms of product. The products referred to may contain small quantities of added non-lactic matter required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund;
b) a component calculated in accordance with Article 14 (3) of Commission Regulation (EC) No 1187/2009 (OJ L 318, 4.12.2009, p. 1).
When completing customs formalities, the applicant must state on the declaration provided for that purpose the maximum content by weight of sucrose and whether or not non-lactic matter has been added and, where this is the case, the maximum content by weight of non-lactic matter added per 100 kilograms of finished product.

(11) The products referred to may contain small amounts of additives required for their manufacture or preservation. Where these additives do not exceed 0,5 % by weight of the whole product, they are to be taken into account for the purposes of calculating the refund. However, where these additives exceed in total 0,5 % by weight of the whole product, they are not to be taken into account for the purposes of calculating the refund. When completing customs formalities, the applicant must state on the declaration provided for that purpose whether or not products have been added and, where this is the case, the maximum additive content.

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

CN code	Description of goods	Product code
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
	– Raw sugar not containing added flavouring or colouring matter:	
ex 1701 12	–– Beet sugar:	
ex 1701 12 90	––– Other:	
	———— Candy sugar	1701 12 90 9100
	———— Other raw sugar:	
	————— In immediate packings not exceeding 5 kg net of product	1701 12 90 9910
ex 1701 13	–– Cane sugar specified in subheading note 2 to this chapter:	
1701 13 90	––– Other:	
	———— Candy sugar	1701 13 90 9100
	———— Other raw sugar:	
	————— In immediate packings not exceeding 5 kg net of product	1701 13 90 9910
ex 1701 14	–– Other cane sugar:	
1701 14 90	––– Other:	
	———— Candy sugar	1701 14 90 9100
	———— Other raw sugar:	

CN code	Description of goods	Product code
	----- In immediate packings not exceeding 5 kg net of product	1701 14 90 9910
	- Other:	
1701 91 00	-- Containing added flavouring or colouring matter	1701 91 00 9000
ex 1701 99	-- Other:	
1701 99 10	--- White sugar:	
	---- Candy sugar	1701 99 10 9100
	---- Other:	
	----- Of a total quantity not exceeding 10 tonnes	1701 99 10 9910
	----- Other	1701 99 10 9950
ex 1701 99 90	--- Other:	
	---- Containing added substances other than flavouring or colouring matter	1701 99 90 9100

11. **Syrups and other sugar products**

CN code	Description of goods	Product code
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
ex 1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:	
ex 1702 40 10	-- Isoglucose:	
	--- Containing in the dry state 41 % or more by weight of fructose	1702 40 10 9100
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:	
1702 60 10	-- Isoglucose	1702 60 10 9000
1702 60 95	-- Other	1702 60 95 9000
ex 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 30	-- Isoglucose	1702 90 30 9000
	-- Caramel:	
1702 90 71	--- Containing 50 % or more by weight of sucrose in the dry matter	1702 90 71 9000
ex 1702 90 95	-- Other:	
	--- Artificial honey, whether or not mixed with natural honey	1702 90 95 9100
	--- Other excluding sorbose	1702 90 95 9900

CN code	Description of goods	Product code
2106	Food preparations not elsewhere specified or included:	
ex 2106 90	– Other:	
	–– Flavoured or coloured sugar syrups:	
2106 90 30	––– Isoglucose syrups	2106 90 30 9000
	––– Other:	
2106 90 59	––––– Other	2106 90 59 9000’

ANNEX II

"*ANNEX II*

Destination codes for export refunds

A00 All destinations (third countries, other territories, victualling and destinations treated as exports from the European Union).

A01 Other destinations.

A02 All destinations except for the United States of America.

A03 All destinations except for Switzerland.

A04 All third countries.

A05 Other third countries.

A10 **EFTA countries (European Free Trade Association)**

Iceland, Norway, Liechtenstein, Switzerland.

A11 **ACP States (African, Caribbean and Pacific States party to the Lomé Convention)**

Angola, Antigua and Barbuda, Bahamas, Barbados, Belize, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Comoros (except for Mayotte), Congo, Democratic Republic of the Congo, Cote d'Ivoire, Djibouti, Dominica, Ethiopia, Fiji Islands, Gabon, Gambia, Ghana, Grenada, Guinea, Guinea-Bissau, Equatorial Guinea, Guyana, Haiti, Jamaica, Kenya, Kiribati, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritius, Mauritania, Mozambique, Namibia, Niger, Nigeria, Uganda, Papua New Guinea, Dominican Republic, Rwanda, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Saint Lucia, Solomon Islands, Samoa, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, Somalia, Sudan, South Sudan, Suriname, Swaziland, Tanzania, Chad, Togo, Tonga, Trinidad and Tobago, Tuvalu, Vanuatu, Zambia, Zimbabwe.

A12 **Countries or territories of the Mediterranean Basin**

Ceuta and Melilla, Gibraltar, Turkey, Albania, Croatia, Bosnia and Herzegovina, Serbia as well as Kosovo under UNSC Resolution 1244/99, Montenegro, Former Yugoslav Republic of Macedonia, Morocco, Algeria, Tunisia, Libya, Egypt, Lebanon, Syria, Israel, West Bank and Gaza Strip, Jordan.

A13 **OPEC States (Organisation of Petroleum Exporting Countries)**

Algeria, Libya, Nigeria, Gabon, Venezuela, Iraq, Iran, Saudi Arabia, Kuwait, Qatar, United Arab Emirates, Indonesia.

A14 **ASEAN countries (Association of South-East Asian Nations)**

Myanmar, Thailand, Laos, Vietnam, Indonesia, Malaysia, Brunei, Singapore, Philippines.

A15 **Countries of Latin America**

Mexico, Guatemala, Honduras, El Salvador, Nicaragua, Costa Rica, Haiti, Dominican Republic, Colombia, Venezuela, Ecuador, Peru, Brazil, Chile, Bolivia, Paraguay, Uruguay, Argentina.

A16 **SAARC countries (South Asian Association for Regional Cooperation)**

Pakistan, India, Bangladesh, Maldives, Sri Lanka, Nepal, Bhutan.

A17 **Countries of the EEA (European Economic Area) other than the European Union**

Iceland, Norway, Liechtenstein.

A18 **CEEC countries or territories (Central and eastern European Countries or territories)**

Albania, Croatia, Bosnia and Herzegovina, Serbia as well as Kosovo under UNSC Resolution 1244/99, Montenegro, Former Yugoslav Republic of Macedonia.

A19 **NAFTA countries (North-American Free Trade Agreement)**

United States of America, Canada, Mexico.

A20 **Mercosur countries (Southern Cone Common Market)**

Brazil, Paraguay, Uruguay, Argentina.

A21 **Newly industrialised countries of Asia**

Singapore, South Korea, Taiwan, Hong Kong SAR.

A22 **Dynamic Asian economies**

Thailand, Malaysia, Singapore, South Korea, Taiwan, Hong Kong SAR.

A23 **APEC countries (Asia-Pacific economic cooperation)**

United States of America, Canada, Mexico, Chile, Thailand, Indonesia, Malaysia, Brunei, Singapore, Philippines, China, South Korea, Japan, Taiwan, Hong Kong SAR, Australia, Papua New Guinea, New Zealand.

A24 **Commonwealth of Independent States**

Ukraine, Belarus, Moldova, Russia, Georgia, Armenia, Azerbaijan, Kazakhstan, Turkmenistan, Uzbekistan, Tajikistan, Kyrghyzstan.

A25 **Non-EU OECD countries (Organisation for Economic Cooperation and Development)**

Iceland, Norway, Switzerland, Turkey, United States of America, Canada, Mexico, South Korea, Japan, Australia, Australian Pacific Territories, New Zealand, New Zealand Pacific Territories.

A26 **European countries or territories outside the European Union**

Iceland, Norway, Liechtenstein, Switzerland, Faeroe Islands, Andorra, Gibraltar, Vatican City, Turkey, Albania, Ukraine, Belarus, Moldova, Russia, Croatia, Bosnia and Herzegovina, Serbia as well as Kosovo under UNSC Resolution 1244/99, Montenegro, Former Yugoslav Republic of Macedonia.

A27 **Africa (A28) (A29)**

Countries or territories of North Africa, other countries of Africa.

A28 **Countries or territories of North Africa**

Ceuta and Melilla, Morocco, Algeria, Tunisia, Libya, Egypt.

A29 **Other countries of Africa**

Sudan, South Sudan, Mauritania, Mali, Burkina Faso, Niger, Chad, Cape Verde, Senegal, Gambia, Guinea-Bissau, Guinea, Sierra Leone, Liberia, Cote d'Ivoire, Ghana, Togo, Benin, Nigeria, Cameroon, Central African Republic, Equatorial Guinea, São Tomé and Principe, Gabon, Congo, Democratic Republic of the Congo, Rwanda, Burundi, Saint Helena and Dependencies, Angola, Ethiopia, Eritrea, Djibouti, Somalia, Kenya, Uganda, Tanzania, Seychelles and Dependencies, British Indian Ocean Territory, Mozambique, Madagascar, Mauritius, Comoros, Mayotte, Zambia, Zimbabwe, Malawi, South Africa, Namibia, Botswana, Swaziland, Lesotho.

A30 **America (A31) (A32) (A33)**

North America, Central America and the Antilles, South America.

A31 **North America**

United States of America, Canada, Greenland, Saint Pierre and Miquelon.

A32 **Central America and the Antilles**

Mexico, Bermuda, Guatemala, Belize, Honduras, El Salvador, Nicaragua, Costa Rica, Panama, Anguilla, Cuba, Saint Kitts and Nevis, Haiti, The Bahamas, Turks and Caicos Islands, Dominican Republic, US Virgin Islands, Antigua and Barbuda, Dominica, Cayman Islands, Jamaica, Saint Lucia, Saint Vincent, British Virgin Islands, Barbados, Montserrat, Trinidad and Tobago, Grenada, Aruba, Curaçao, Sint Maarten, Caribbean Netherlands (Bonaire, St Eustatius, Saba).

A33 **South America**

Colombia, Venezuela, Guyana, Suriname, Ecuador, Peru, Brazil, Chile, Bolivia, Paraguay, Uruguay, Argentina, Falkland Islands.

A34 **Asia (A35) (A36)**

Near and Middle East, other countries of Asia.

A35 **Near and Middle East**

Georgia, Armenia, Azerbaijan, Lebanon, Syria, Iraq, Iran, Israel, West Bank and Gaza Strip, Jordan, Saudi Arabia, Kuwait, Bahrain, Qatar, United Arab Emirates, Oman, Yemen.

A36 **Other countries of Asia**

Kazakhstan, Turkmenistan, Uzbekistan, Tajikistan, Kyrghyzstan, Afghanistan, Pakistan, India, Bangladesh, Maldives, Sri Lanka, Nepal, Bhutan, Myanmar, Thailand, Laos, Vietnam, Cambodia, Indonesia, Malaysia, Brunei, Singapore, Philippines, Mongolia, China, North Korea, South Korea, Japan, Taiwan, Hong Kong SAR, Macao.

A37 **Oceania and the polar regions (A38) (A39)**

Australia and New Zealand, other countries of Oceania and the polar regions.

A38 **Australia and New Zealand**

Australia, Australian Pacific Territories, New Zealand, New Zealand Pacific Territories.

A39 **Other countries of Oceania and the polar regions**

Papua New Guinea, Nauru, Solomon Islands, Tuvalu, New Caledonia and Dependencies, American Pacific Territories, Wallis and Futuna, Kiribati, Pitcairn, Fiji, Vanuatu, Tonga, Samoa, Northern Marianas, French Polynesia, Federated States of Micronesia (Yap, Kosrae, Chunk, Pohnpei), Marshall Islands, Palau, Polar Regions.

A40 **Overseas countries or territories (OCTs)**

French Polynesia, New Caledonia and Dependencies, Wallis and Futuna, French Southern and Antarctic Lands, Saint Pierre and Miquelon, Mayotte, Aruba, Curaçao, Sint Maarten, Caribbean Netherlands (Bonaire, St Eustatius, Saba), Greenland, Anguilla, Cayman Islands, Falkland Islands, South Sandwich Islands and Dependencies, Turks and Caicos Islands, British Virgin Islands, Montserrat, Pitcairn, Saint Helena and Dependencies, British Antarctic Territories, British Indian Ocean Territory.

A96 Communes of Livigno and Campione d'Italia, Heligoland.

A97 **Victualling and destinations treated as exports from the European Union**

Destinations referred to in Articles 33, 41, and 42 of Regulation (EC) No 612/2009 (OJ L 186, 17.7.2009, p. 1)."