



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 06.03.1996
COM(96) 87 final

Proposal for a

COUNCIL REGULATION (EC)

applying a multiannual scheme of generalized tariff preferences
from 1 July 1996 to 30 June 1999
in respect of certain agricultural products
originating in developing countries

(presented by the Commission)

EXPLANATORY MEMORANDUM

The guidelines for the Community's new ten-year scheme of generalized preferences, proposed by the Commission in its communication to the Council and Parliament of 1 July 1994 and approved by the Council in the industrial scheme adopted on 19 December 1994, have still to be applied in the agricultural sector because the implications of the outcome of the Uruguay Round for that sector are still being studied.

This proposal is intended to remedy that situation by extending to the agricultural sector the GSP principles already applied to industrial products.

As in the industrial scheme, the proposed new agricultural scheme pursues four main objectives:

- simplification, with preferential duties being modulated by a mechanism involving four tiers of tariff reductions;
- the reweighting of the scheme in favour of the countries most in need of it by means of a system of graduation by major production sector;
- the neutrality of the new scheme's impact compared with the previous one;
- encouraging the beneficiary countries to develop progressive social and environmental policies by means of additional incentives going beyond neutrality.

The above objectives are shared with the industrial scheme. There is, however, a further objective more specific to the agricultural sector, namely that of extending the range of products covered by the new scheme. In the light of the changing conditions of international trade in agricultural products, particularly since the Uruguay Round, and the beneficiary countries' repeated requests over the years, both bilaterally and within Unctad's special committee on preferences, that the coverage of the agricultural scheme be extended, the limited scope of the current scheme is no longer justified.

To achieve these five objectives, the machinery established for the industrial scheme has been taken over practically unchanged for the agricultural sector:

- The levels of tariff reduction are the same as in the industrial sector and have been divided into four sensitivity categories (15% reduction for very sensitive products, 30% for sensitive products, 65% for semi-sensitive products and 100% for non-sensitive products) according to the same criteria, i.e. they are more or less the levels of reduction agreed in the Uruguay Round (with some slight adjustments, notably those made in the fisheries sector to take account of the specific features of the common fisheries policy).

- Some beneficiary countries will gradually see the exclusion of major production sectors on the basis of the same criteria as in the industrial scheme and by means of the same formula, namely a country's relative specialization adjusted by its development index.
- Social and environmental clauses and a withdrawal clause have been drafted in exactly the same way as in the industrial scheme.

The rate at which the graduation mechanism will come into use will mirror that of the industrial scheme, adhering fully to the established principle whereby graduation is applied incrementally, with full implementation being preceded by a transition period during which graduation will be applied at only 50% of the preferential margin. However, this 50% period will start at the entry into force of the new scheme, with the final stage beginning on 1 January 1999. This transition period will enable the countries concerned to adjust to the change in circumstances; it will also provide an opportunity to check the impact of partial graduation on the countries not affected and, hence, compliance with the principle of neutrality in the period following the entry into force of full graduation.

Note also that the scheme will run to 30 June 1999, six months after the industrial scheme ends, to take account of its belated entry into force on 1 July 1996.

The range of agricultural products covered by the proposed scheme has been extended on the strength of a single criterion, namely that of covering all but the most sensitive products, which, broadly speaking, are those which were subject to a levy or a system of reference prices before the Uruguay Round agreement came into force. This criterion is not, however, applicable to fisheries products; in view of the special nature of Community policy in that sector, the extension of the scheme has been limited to fisheries products for which Uruguay Round concessions are 50% higher than the tariff reduction.

This proposal contains no substantial changes to the special arrangements for the least advanced countries and for the Andean and Central American countries combating drugs. Small changes must, however, be made to the drugs arrangements owing to:

- the change to the general rate for shrimp (from 4.5% to 5.4% in 1996), which means that the product must be restored to the special arrangements to ensure two things: that the Andean and Central American countries lose none of the access they previously enjoyed and that the offer is neutral overall;

- trends in exports from the Central American countries, which call for the concessions offered them to be aligned on those offered to the Andean countries;
- encouraging developments in the inspection arrangements for Panamanian-flagged vessels, which enable the fisheries arrangements granted to other Central American countries to be extended to Panama.

All in all, the proposed scheme's impact in terms of lost customs revenue is neutral compared with the current scheme. Its longer-term effects, especially from 1999, the year full graduation enters into force, remain to be seen. They will be monitored by the Generalized Preferences Committee using the surveillance procedure and be influenced by factors whose impact is difficult to foresee at this stage, namely:

- the effects of the first stage of graduation on the exports of countries not affected by it;
- the growth in exports, including that resulting from successive stages of Uruguay Round reductions in the future.

It must nevertheless be underlined that this major exercise in monitoring the neutrality of the new scheme's effects will have to be conducted without taking account of the additional preferences that will in due course emerge as a result of the special incentive arrangements, which must be in addition to - and in no way instead of - the general preferences.

Such is the purpose of this proposal, which the Council is asked to adopt in sufficient time for it to enter into force on 1 July 1996.

Council Regulation (EC) No ...
applying a multiannual scheme of generalized tariff preferences
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originating in developing countries

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission⁽¹⁾,

Having regard to the opinion of the European Parliament⁽²⁾,

Having regard to the opinion of the Economic and Social Committee⁽³⁾,

Whereas, in accordance with its offer made within the context of the United Nations Conference on Trade and Development (Unctad), the European Community opened generalized tariff preferences commencing in 1971 in respect of certain agricultural products of Chapters 1 to 24 of the Common Customs Tariff from developing countries; whereas the initial ten-year period of application of such preferences ended on 31 December 1980 and a second ten-year period ended on 31 December 1990, though the scheme has been kept in being unchanged until now;

Whereas the positive role played by this system in the past in improving access for the developing countries to the markets of preference-giving countries is accepted and justifies its continued existence for a time, in step with other priority measures, including the multilateral liberalization of trade;

Whereas in communications to the Council dated 6 July 1990 and 1 June 1994 the Commission set out its recommendations for a further ten-year period of application of its scheme of generalized preferences;

Whereas the Treaty on European Union has lent a fresh impetus to Community development policy as an aspect of the Union's foreign policy, with priority given to the sustainable economic and social development of the developing countries and their smooth and gradual integration into the world economy;

(1) OJ No C...,... 1996, p....

(2) OJ No C ..., ... 1996, p.

(3) Opinion delivered on.....(not yet published in the Official Journal)

Whereas the Community scheme of generalized preferences should accordingly become more development-oriented, focusing on the countries which have most need of it, i.e. the poorest countries; whereas the scheme should be complementary to WTO instruments and should foster the integration of developing countries into the world economy and the multilateral trading system; whereas the giving of preferences should accordingly be seen as a transitional measure, to be used as needed and phased out when the need is considered no longer to exist;

Whereas the new offer aims at a level of liberalization which, compared with the existing scheme, is neutral in terms of the preferential margin's overall impact on the potential volume of preferential trade, without prejudice to special incentive arrangements;

Whereas the new offer must also take account of certain sectors or products which are sensitive for Community agriculture; whereas sensitive sectors should be protected against import surges solely by means of a dual mechanism for modulating preferential tariff margins and, in the case of emergencies, a safeguard clause;

Whereas in order to improve access to the Community market and increase the actual take-up of preferences by moderately-developed or less-developed countries, a system of graduation should be used to transfer preferential margins from more-advanced countries to less-developed ones;

Whereas graduation should be applied sensibly, by country and sector;

Whereas sector/country graduation combines a development criterion, expressed as a development index reflecting a country's per capita income and the level of its manufactured exports as compared with those of the Community, with a measurement of relative agricultural specialization expressed as a specialization index based on the ratio of the beneficiary country's share of total Community imports in general to its share of total Community imports in a given sector; whereas combined application of these two criteria should make it possible to adjust the crude results of the specialization index, in terms of the sectors to be excluded, in line with the level of development;

Whereas the sector/country graduation system should also apply to beneficiary countries whose exports of products covered by the GSP in a given sector exceed 25% of all beneficiaries' exports of those products in that sector, irrespective of their level of development;

Whereas the graduation mechanism does not apply to countries whose exports to the Community of products covered by the GSP in a given sector do not exceed 2% of beneficiary countries' exports to the Community in that sector;

Whereas the statistical reference year for applying graduation criteria will be 1994 in so far as data is available at the time the Commission proposal is drawn up;

Whereas it seems equitable for the most advanced beneficiary countries to be excluded from entitlement under this Regulation as from 1 January 1998 on the basis of clearly defined, objective criteria for which the Commission will make appropriate proposals before 1 January 1997;

Whereas countries undertaking effective programmes to combat drug production and trafficking should, however, remain entitled to the more favourable arrangements granted them under the previous scheme; whereas the countries concerned will therefore continue to enjoy duty-free access provided they continue their efforts to combat drugs;

Whereas provision should also be made for special types of assistance additional to the general preferential scheme aimed at supporting the introduction of progressive social or environmental policies in certain moderately-advanced developing countries;

Whereas beneficiary countries which so desire and which do not yet have the means of meeting the costs should be encouraged to introduce effective policies for the protection of workers' rights, with particular regard to the right to organize and the prohibition of child labour; whereas special arrangements should therefore be established for products manufactured in conditions conforming to standards laid down by the International Labour Organization (ILO) in countries whose legislation contains rules of similar scope and substance which are actually applied;

Whereas beneficiary countries should also be encouraged to undertake effective environmental protection policies by means of incentives for products and production methods internationally approved as consistent with the objectives set out in international conventions on the environment and in Agenda 21; whereas to that end special incentive arrangements should initially be introduced for products complying with international standards;

Whereas the special incentive arrangements take the form of an additional preferential margin, the degree and the arrangements for the implementation of which will be decided by the Council in 1997 on the basis of a proposal from the Commission and the outcome of discussions in international forums on the relationship between trade and workers' rights and between trade and the environment;

Whereas special circumstances may call for the temporary withdrawal of some or all of a country's advantages under the scheme; whereas such circumstances include any form of forced labour, exports of goods made by prison labour, inadequate controls on the export or transit of drugs and on money laundering, discrimination against the Community in a beneficiary's legislation or failure to apply the administrative cooperation methods necessary for the scheme to function properly; whereas this should also apply to any failure to comply with obligations entered into in the Uruguay Round to meet agreed market-access objectives;

Whereas temporary withdrawal of entitlement must be preceded by a procedure enabling all interested parties to make their views heard;

Whereas at the end of such a procedure the decision on any such temporary withdrawal should be taken in the context of overall relations with the beneficiary country concerned; whereas the Community interest may in some cases be better served by having the Council discuss that context, which is likely to include aspects unrelated to trade; whereas the Council should therefore retain the power to decide on the withdrawal of all or part of a country's entitlement under the scheme;

Whereas it would be illogical to accord preferences in respect of products subject to anti-dumping or anti-subsidy measures unless such measures reflected the impact of the preferential arrangements;

Whereas the preferential rates of duty to be applied under this Regulation should normally be calculated on the basis of the conventional rate of duty of the Common Customs Tariff for the products concerned; whereas they should however be calculated on the basis of the autonomous rate of duty where no conventional rate is given for the products concerned or where the autonomous rate is lower than the conventional rate,

Whereas the same methods of calculation should apply to ad valorem rates of duty as well as to the treatment of minimum and maximum duties provided in the common customs tariff; whereas this reduction of duties does not affect the collection of charges laid down under the common agricultural policy such as agricultural specific duties added to ad valorem duties or import charges which are not customs duties within the meaning of Article 20 (3) (c) of Regulation (EEC) no 2913/92 establishing the Community Customs Code ⁽¹⁾

HAS ADOPTED THIS REGULATION:

Article 1

1. A Community scheme of generalized tariff preferences, comprising general arrangements and special incentive arrangements, is hereby established for the period from 1 July 1996 to 30 June 1999, to apply in accordance with the conditions and arrangements laid down in this Regulation.

⁽¹⁾ OJ No L 302, 19.10.1992, p. 1.

2. This Regulation shall apply to products falling within Chapters 1 to 24 of the Common Customs Tariff listed in Annex I and, on the conditions laid down in Article 3, to the products listed in Annex VI.

3. Access to the arrangements referred to in paragraph 1 shall be restricted to the countries and territories listed in Annex III.

4. In order to be admitted under one of the preferential arrangements established by this Regulation, products must comply with a definition of origin adopted in accordance with the procedure laid down in Article 249 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾.

TITLE 1

General arrangements

Article 2

1. The preferential duty applying to products listed in Part 1 of Annex I shall be 85% of the Common Customs Tariff duty applicable to the product concerned, without prejudice to Articles 7 and 8 of this Regulation.

2. The preferential duty applying to products listed in Part 2 of Annex I shall be 70% of the Common Customs Tariff duty applicable to the product concerned, without prejudice to Articles 7 and 8 of this Regulation.

3. The preferential duty applicable to products listed in Part 3 of Annex I shall be 35% of the Common Customs Tariff duty applicable to the product concerned, without prejudice to Articles 7 and 8 of this Regulation.

3. Common Customs Tariff duties shall be suspended in their entirety on products listed in Part 4 of Annex 1.

Article 3

1. Common Customs Tariff duties on the products listed in Annex VI shall be suspended in their entirety for the least developed countries listed in Annex IV.

2. Without prejudice to the procedure described in Article 18(3) of Council Regulation (EC) No 3281/94, duties shall also be suspended in their entirety on products listed in Annex VI and not marked with an asterisk from the countries listed in Annex V⁽²⁾.

⁽¹⁾ OJ No L 302, 19.10.1992, p. 1

⁽²⁾ OJ No L 348, 31.12.1994, p. 7

Article 4

1. A graduation mechanism shall be set up.
2. The graduation mechanism shall be applicable to the countries and sectors listed in Part 1 of Annex II which meet the criteria laid down in Part 2 of Annex II.
3. Without prejudice to Articles 5 and 8, the preferential margin obtained by applying Article 2 to imports of products originating in the countries and falling within the sectors referred to in paragraph 2 shall be reduced:
 - by 50% on 1 July 1996;
 - by 100% on 1 January 1999.

Article 5

1. The graduation mechanism shall also apply to countries whose exports to the Community of products covered by the scheme in a given sector exceed 25% of beneficiary countries' exports to the Community in that sector. The preferential margin for those countries and sectors obtained by applying Article 2 shall be abolished as from 1 July 1996.
2. The graduation mechanism shall not apply to countries whose exports to the Community of products covered by the scheme in a given sector do not exceed 2% of beneficiary countries' exports to the Community in that sector.

Article 6

The most advanced beneficiary countries shall be excluded from entitlement under this Regulation as from 1 January 1998 on the basis of objective, clearly defined criteria for which the Commission shall submit appropriate proposals before 1 January 1997.

TITLE II

Special incentive arrangements

Article 7

1. As from 1 January 1998 special incentive arrangements in the form of additional preferences may be granted to beneficiary countries covered by the scheme which request such arrangements in writing and provide proof that they have adopted and actually apply domestic legal provisions incorporating the substance of the standards laid down in International Labour Organization Conventions Nos 87 and 98 concerning the application of the principles of the right to organize and to bargain collectively and Convention No 138 concerning the minimum age for admission to employment.
2. To that end the Council shall in 1997 carry out a review based on a Commission report on the results of the studies carried out in international forums such as the ILO, WTO and OECD on the relationship between trade and workers' rights.

3. In the light of that review and on the basis of internationally accepted, objective and operational criteria, the Commission shall submit a proposal for a Council decision on the degree of the special incentive arrangements referred to in paragraph 1 and the arrangements for their implementation.

Article 8

1. As from 1 January 1998 special incentive arrangements in the form of additional preferences may be granted to beneficiary countries covered by the scheme which request such arrangements in writing and provide proof that they have adopted and actually apply domestic legal provisions incorporating the substance of international environmental standards for agriculture.

2. To that end the Council shall in 1997 carry out a review based on a Commission report on the results of the studies carried out in international forums such as the WTO and OECD on the relationship between trade and the environment.

3. In the light of that review and on the basis of internationally accepted, objective and operational criteria, the Commission shall submit a proposal for a Council decision on the degree of the special incentive arrangements referred to in paragraph 1 and the arrangements for their implementation.

TITLE III

Temporary withdrawal, in whole or in part, of the scheme of generalized preferences

Article 9

1. The arrangements provided for in this Regulation may at any time be temporarily withdrawn in whole or in part, in the following circumstances:

- practice of any form of forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and International Labour Conventions Nos 29 and 105,
- export of goods made by prison labour,
- manifest shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money laundering,
- fraud or failure to provide administrative cooperation where required for the verification of certificates of origin Form A,
- manifest cases of unfair trading practices on the part of a beneficiary country, including discrimination against the Community and failure to comply with obligations under the Uruguay Round to meet agreed market-access objectives;
- manifest cases prejudicial to the objectives of the International Conventions relating to the conservation and management of fisheries resources.

2. Temporary withdrawal shall not be automatic, but shall follow the procedural requirements laid down in the following Articles, including Article 12(3).

Article 10

1. The circumstances referred to in Article 9 which might make it necessary to resort to temporary withdrawal of preferences shall be brought to the Commission's attention by the Member States, or by any natural or legal person, or association not endowed with legal personality, which can show an interest in such withdrawal. The Commission shall communicate the information immediately to all Member States.

2. Consultations may be initiated either at the request of a Member State or at the Commission's request. They shall take place within eight working days of receipt by the Commission of the information referred to in paragraph 1 and in any event before adoption of any Community measures withdrawing preferences.

3. The consultations shall take place in the Committee referred to in Article 17, which shall be convened by its chairman, who shall communicate all pertinent information to the Member States as soon as possible.

4. The consultations shall be concerned *inter alia* with analysis of the circumstances referred to in Article 9 and the measures to be taken.

Article 11

1. Where the Commission finds, following the consultations, that there is sufficient evidence to justify initiation of an investigation, it shall:

- (a) announce the initiation of an investigation in the Official Journal of the European Communities and inform the country concerned accordingly; that notice shall give a summary of the information received and state that all relevant information is to be communicated to the Commission, indicating the period within which interested parties may make known their views in writing;
- (b) commence the investigation, lasting up to one year, in cooperation with the Member States and in consultation with the Committee provided for in Article 17. The duration of the investigation may be extended if need be under the same procedure.

2. The Commission shall seek all information it deems to be necessary and shall, where it considers this appropriate, after consulting the Committee referred to in Article 17, verify the information with economic operators and the competent authorities of the beneficiary country concerned. For this purpose the Commission may dispatch its own experts to establish on the spot the truth of the allegations made by the person referred to in Article 10(1). The Commission shall provide the competent authorities of the beneficiary country concerned with every opportunity to help as necessary in the conduct of these enquiries.
3. The Commission may also be assisted by officials of the Member State on whose territory verification might be sought, if the said Member State so requests.
4. The Commission may hear the interested parties. It shall so hear them if they have, within the period prescribed in the notice published in the Official Journal of the European Communities, made a written request for a hearing showing that they are likely to be affected by the result of the investigation and that there are particular reasons why they should be heard orally.
5. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.

Article 12

1. When the investigation is complete the Commission shall report the findings to the Committee referred to in Article 17.
2. If the Commission considers temporary withdrawal of preference to be unnecessary, it shall publish in the Official Journal of the European Communities, after consulting the Committee, a notice terminating the investigation and setting out its main conclusions.
3. If the Commission considers temporary withdrawal of preference to be necessary, it shall submit an appropriate proposal to the Council, which shall decide on it by a qualified majority.

Article 13

Preferences shall normally be granted in respect of products which are subject to anti-dumping or anti-subsidy duties under Council Regulation (EEC) No 2423/88 of 11 July 1988, as amended, unless it can be shown that the said duties were based on the injury caused and on prices which did not reflect the preferential tariff arrangements granted to the country concerned. The Commission shall publish a notice listing products and countries for which preferences shall not be granted in the Official Journal of the European Communities.

Article 14

1. Where a product originating in one of the countries listed in Annex III is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products, Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's own initiative.

2. The Commission shall announce the opening of an investigation in the Official Journal of the European Communities. The notice shall provide a summary of the information received and state that any useful information should be communicated to the Commission; it shall specify the time limit within which interested parties may make their views known in writing.

3. In examining the possible existence of serious difficulties the Commission shall take account *inter alia* of the factors listed in Annex VII where the information is available.

4. The Commission shall take the decision to reintroduce the Common Customs Tariff duties within 30 working days of consulting the Committee set up by Article 17. A Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by a qualified majority, shall have 30 days to adopt a different decision.

5. The beneficiary countries concerned shall be informed of such measures before the said measures become effective.

6. Where exceptional circumstances requiring immediate action make either notification or examination impossible, the Commission may, after so informing the Member States, implement any preventive measure which is strictly necessary and which satisfies the conditions laid down in paragraph 1 to deal with the situation.

7. Nothing in the preceding paragraphs shall affect the application of safeguard clauses adopted as part of the common agricultural policy under Article 43 of the Treaty, or as part of the common commercial policy under Article 113 of the Treaty, or any other safeguard clauses which may be applied.

TITLE IV

Common provisions

Article 15

1. Subject to paragraph 2, rates of preferential duty calculated in accordance with this Regulation shall be rounded up or down to the first decimal place.
2. Where the application of paragraph 1 results in a rate of preferential duty of 0.5% or less, the preferential rate shall be considered a full exemption.
3. Changes to Annexes I, II and VI made necessary by amendments to the Combined Nomenclature shall be adopted in accordance with the procedure laid down in Article 19 of Council Regulation (EC) No 3281/94 of 19 December 1994⁽¹⁾.

Article 16

1. Within six weeks of the end of each quarter the Member States shall send the Statistical Office of the European Communities their statistical data on goods released for free circulation during that quarter under the tariff preferences provided for in this Regulation. The said data, supplied by reference to Combined Nomenclature codes and, where applicable, Taric codes, shall show values, quantities and any supplementary units required in accordance with the definitions in Regulations (EEC) No 1736/75⁽²⁾ and No 3367/87⁽³⁾, broken down by country of origin.
2. The Member States shall forward to the Commission, at its request, and by the eleventh day of each month at the latest, details of the quantities of products for which the benefit of the present arrangements were granted during the previous months. The Member States and the Commission shall cooperate closely to ensure that this provision is complied with.

(1) OJ No L 348, 31.12.1994, p.1.

(2) OJ No L 183, 14.7.1975, p. 3.

(3) OJ No L 321, 11.11.1987, p. 3.

Article 17

1. The competences of the Committee referred to in Article 17 of Council Regulation (EC) No 3281/94 of 19 December 1994⁽¹⁾ and defined in Articles 18 and 19 thereof shall be extended to this Regulation.

TITLE V

Transitional provisions

Article 18

1. In derogation from Article 2, the benefit of the preferential arrangements applicable in the Community until 30 June 1996 may be accorded to goods released for free circulation in the Community before 15 September 1996, provided that:

- the goods concerned are covered by a purchase contract concluded in the period from 1 July 1995 to 30 June 1996, and
- it can be shown to the satisfaction of the customs authorities that those goods left the country of origin before 1 July 1996, and
- the benefit of those preferential arrangements has not been stopped either by Commission regulation or by reason of the exhaustion of a tariff quota.

2. The customs authorities may regard the second indent of paragraph 1 as having been satisfied if one of the following documents is submitted to them:

- in the case of transport by sea or inland waterway, the bill of lading showing that loading took place before that date;
- in the case of transport by rail, the consignment note accepted by the railways of the country of dispatch before that date;
- in the case of transport by road, the TIR (international road transport) carnet issued before that date by the customs office in the country of origin or any other appropriate document authenticated by the relevant customs authorities of the country of origin before that date;
- in the case of transport by air, the air waybill (consignment note) showing that the airline received the goods before that date.

⁽¹⁾ OJ No L 348, 31.12.1994, p. 7.

Article 19

This Regulation shall enter into force on 1 July 1996.

It shall apply until 30 June 1999.

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

Done at Brussels,

For the Council
The President

Product sensitivity categories

Part 1

Very sensitive products

CN Code (1)	Description of goods (2)
0101 20 10	Live asses
0301 91 90	Live trouts other than the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaste</i>
0302 11 90	- fresh or chilled
0303 21 90	- frozen
0304 10 11	Filets of trouts other than the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ¹ :
	- fresh or chilled
0304 20 11	- frozen
ex0703	Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled
0706	Carrots, turntips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
0708	Leguminous vegetables, fresh or chilled
0709 10 30	Other vegetables, fresh or chilled:
	- globe artichokes:
	-- from 1 July to 31 October
0709 30 00	- Aubergines (egg-plants)
0709 40 00	- Celery other than celeriac
0709 51	- Mushrooms
0709 52 00	- Truffles
0709 60 10	- Sweet peppers
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0709 90 10	- Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>)
0709 90 20	- Chard (or white beet) and cardoons
0709 90 40	- Capers
0709 90 50	- Fennel
0709 90 90	- other vegetables
0710 10 00	Vegetables, frozen:
	- Potatoes
0710 21 00	Leguminous vegetables:
	- Peas
0710 22 00	- Beans
0710 29 00	- Other
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)
0710 80 10	- Olives
0710 80 51	- Sweet peppers
0710 80 61	- Mushrooms
0710 80 69	
0710 80 70	- Tomatoes,
0710 80 80	- Globe artichokes
0710 80 85	- Asparagus
0710 80 95	- Other
0710 90 00	- Mixture of vegetables
0711 10 00	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption:
	- Onions
0711 20 10	- Olives
0711 30 00	- Capers
0711 40 00	- Cucumbers and gherkins
0711 90 40	- Mushrooms

(1) Preferences are not to be granted in respect of products of Chapter 3 and CN codes 1604, 1605 and 1902 20 10, originating in Armenia, Azerbaijan, Belarus, Georgia, Greenland, Karzakhstan, Kyrgyzstan, Moldova, Uzbekistan, Russia, Tajikistan, Turkmenistan, Ukraine.

(2) Wherever customs duties comprise an *ad valorem* duty and one or more specific duties, the concession is limited to *ad valorem* duty

(1)	(2)
0711 90 60	-- Other
0711 90 70	- Other
0711 90 90	- Mixture of vegetables
0712 20 00	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
	- Onions
0712 30 00	- Mushrooms and truffles
0712 90 30	- Other vegetables; mixture of vegetables
	- Tomatoes
0712 90 50	- Carrots
0712 90 90	- Other
0802 11 90	Other nuts, fresh or dried:
	- Almonds
0802 21 00	- Hazelnuts or filberts (<i>Corylus spp.</i>)
0802 22 00	-- Shelled
0802 40 00	- Chestnuts (<i>Castanea spp.</i>)
0802 50 00	- Pistachios
0803 00 11	Plantains, fresh
0803 00 90	Bananas, including plantains, dried
0804 20	Figs
0805 10 37	Sweet oranges douces, fresh:
	- from 1 June to 30 September:
	-- Sanguines and semi-sanguines
0805 10 38	--- Other
0805 10 39	---- Other
0805 10 42	- from 1 October to 15 October:
	-- Sanguines and semi-sanguines
0805 10 44	--- Other
0805 10 46	---- Other
0805 10 51	- from 16 October to 30 November:
	-- Sanguines and semi-sanguines
0805 10 55	--- Other
0805 10 59	---- Other
0805 20 21	- Clementines and Monreales and satsumas
0805 20 23	from 1 March to 31 October
0805 20 25	- Mandarins and wilkings
	from 1 March to 31 October
0805 20 27	- Tangerines
	from 1 March to 31 October
0805 20 29	- Other
	from 1 March to 31 October
0805 30 90	Limes (<i>Citrus aurantifolia</i>)
0806 10 21	Table grapes, fresh:
	- of the variety Emperor (<i>Vitis vinifera c.v.</i>), from 1 to 31 January
0806 10 29	- Other:
	from 1 January to 14 July
0806 10 30	from 15 to 20 July
0806 10 69	from 21 November to 31 December
0806 10 93	- Other grapes, fresh:
	from 1 November to 14 July
0806 10 95	from 15 July to 31 October
0806 10 97	from 1 November to 31 December
0806 20	Dried grapes:
0807 11 00	Watermelons, fresh
0807 19 00	Melons, fresh
0808 10 10	Cider apples, fresh, in bulk, from 16 September to 15 December
0808 20 10	Pears:
	- Perry pears, fresh, in bulk, from 1 August to 31 December
0808 20 41	- other, from 1 May to 30 June
0808 20 90	- Quinces, fresh
0809 10 10	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:
	- Apricots:
	from 1 January to 31 May
0809 10 50	from 1 August to 31 December
0809 20 11	Sour cherries:
0809 20 19	from 1 January to 20 May
0809 20 21	
0809 20 29	

(1)	(2)
0809 20 71	from 11 August to 31 December
0809 20 79	
0809 30 11	- Peaches, including nectarines: from 1 January to 10 June
0809 30 19	
0809 30 51	from 1 October to 31 December
0809 30 59	
0809 40 10	- Plumes: from 1 January to 10 June
0809 40 40	from 1 October to 31 December
0809 40 90	- Sloes
0810 10 05	Other fruit, fresh: - Strawberries, from 1 January to 30 April
0810 10 80	- Strawberries, from 1 August to 31 December
0810 20	- Raspberries, blackberries, mulberries and loganberries
0810 30	- Black-, white- or redcurrants and gooseberries
0810 40 30	- Fruit of the species <i>Vaccinium myrtillus</i>
0810 40 50	- Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>
0810 40 90	- Other
0810 50 00	- Kiwifruit
0810 90 40	- Passion fruit, carambola and pitahaya
0810 90 85	- Other
0811 10	Fruits and nuts: - Strawberries
0811 20	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries
0811 90 11	- Other with a sugar content exceeding 13% by weight
0811 90 19	
0811 90 50	- Fruit of the species <i>Vaccinium myrtillus</i>
0811 90 70	- Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>
0811 90 75	- Sour cherries
0811 90 80	- Other
0811 90 85	- Other
0811 90 95	
0812	Fruit and nuts, provisionally preserved, but unsuitable for immediate consumption
0813 10 00	Fruit, dried, other than of heading n° 0801 to 0806; mixtures of nuts or dried fruits of this chapter: - Apricots
0813 20 00	- Prunes
0813 30 00	- Apples
0813 40 10	- Peaches, including nectarines
0813 40 30	- Pears
0813 50 19	- Fruit salads of dried fruit, other than of heading n° 0801 to 0806, containing prunes
0813 50 91	- Other mixtures
0813 50 99	
0814 00 00	Peel of citrus fruit or melons (including watermelons)
0904 20 10	Sweet peppers
1211 10 00	Liquorice roots
1302 20	Pectic substances, pectinates and pectates
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1702 50 00	Chemically pure fructose
1704 10 11	Chewing gum in strips
1806 10	Cocoa powder, containing added sugar or other sweetening matter
1806 20 10	Other preparations in blocks, slabs or bars weighing more than 2 Kg, containing 31% or more by weight of cocoa butter or containing 31% or more of cocoa butter and milk fat

(1)	(2)
1806 20 30	- containing a combined weight of 25% or more, but than 31% of cocoa butter or milk fat
1806 20 50	- containing 18% or more by weight of cocoa butter
1904 20 10	Preparation of the Müsli type based on unroasted cereal flakes
2001 10 00	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
	- Cucumbers and gherkins
2001 20 00	- Onions
2001 90 50	- Mushrooms
2001 90 60	- Palm hearts
2001 90 65	- Olives
2001 90 70	- Sweet peppers
2001 90 75	- Salad beetroot (<i>Beta vulgaris var. conditiva</i>)
2001 90 85	- Red cabbages
2001 90 91	- Tropical fruit and tropical nuts
2001 90 96	- Other
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
2004 10 10	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading n° 2006:
	- Potatoes, cooked
2004 10 99	-- Other
2004 90 30	- Sauerkraut, capers and olives
2004 90 50	- Peas (<i>Pisum sativum</i>) and immature beans of the species <i>Phaseolus spp.</i> , in pod
2004 90 91	- Onions, cooked
2004 90 98	- Other, including mixtures
2005 10 00	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading n° 2006:
	- Homogenized vegetables
2005 20	- Potatoes
2005 40 00	- Peas (<i>pisum sativum</i>)
2005 51 00	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)
	- Shelled
2005 59 00	- Other
2005 60 00	- Asparagus
2005 90 30	Other vegetables and mixtures of vegetables:
	- Capers
2005 90 50	- Globe artichokes
2005 90 60	- Carrots
2005 90 70	- Mixture of vegetables
2005 90 75	- Sauerkraut
2005 90 80	- Other
2006 00 31	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized): with a sugar content exceeding 13 % by weight:
	- Cherries
2006 00 35	- Tropical fruits and tropical nuts
2006 00 38	- Other
2006 00 91	- Other
	-- Tropical fruit and tropical nuts
2006 00 99	-- Other
2007 10 10	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations,:
	- Homogenized preparations:
	-- with a sugar content exceeding 13% by weight
2007 91	- Citrus fruit
2007 99 10	Other preparations:
	- other than citrus fruit:
	-- with a sugar content exceeding 30% by weight:
	--- Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 Kg, for industrial processing
2007 99 20	--- Chesnut purée and paste
2007 99 31	---- of cherries
2007 99 33	---- of strawberries
2007 99 35	---- of raspberries

(1)	(2)
2007 99 39	---- other
2007 99 51	-- with a sugar content exceeding 13% but not exceeding 30%: --- chestnuts purée and paste
2007 99 55	--- apple purée, including compotes
2007 99 58	--- other
2007 99 93	-- other --- of tropical fruit and tropical nuts
2007 99 98	--- other
2008 11 92	Ground-nuts: - other than peanut butter, in immediate packings of a net content: -- exceeding 1 Kg: --- roasted
2008 11 94	--- other
2008 11 96	-- not exceeding 1 Kg: --- roasted
2008 11 98	--- other
2008 20 19	Pineapples: - containing added spirit: -- in immediate packings of a net content exceeding 1 kg: --- other than with a sugar content exceeding 17% by weight
2008 20 39	-- in immediate packings of a net content not exceeding 1 kg: --- other than with a sugar content exceeding 19% by weight
2008 20 51	- not containing added spirit: -- containing added sugar, in immediate packings of a net content exceeding 1 kg: --- other than with a sugar content exceeding 17% by weight
2008 20 59	--- other
2008 20 71	-- in immediate packings of a net content not exceeding 1 kg: --- other than with a sugar content exceeding 19% by weight
2008 20 79	--- other
2008 20 91	-- not containing added sugar, in immediate packings of a net content: --- of 4,5 kg or more
2008 20 99	--- of less than 4,5 kg
2008 30 11	Citrus fruit: - containing added sugar: -- with a sugar content exceeding 9% by weight: --- of ban actual alcoholic strength by mass not exceeding 11.85% mas
2008 30 31	-- Other --- of ban actual alcoholic strength by mass not exceeding 11.85% mas
2008 30 39	--- other
2008 30 51	- not containing added spirit: -- containing added sugar, in immediate packings of a net content exceeding 1 kg: --- Grapefruit segments
2008 30 55	--- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids
2008 30 59	--- Other
2008 30 71	-- In immediate packings of a net content not exceeding 1 kg: --- Grapefruit segments
2008 30 75	--- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids
2008 30 79	--- Other
2008 30 91	-- not containing added sugar, in immediate packings of a net content: --- of 4,5 kg or more
2008 30 99	--- of less than 4,5 kg
2008 40 11	Pears: - containing added spirit: -- in immediate packings of a net content exceeding 1 kg: --- other than with a sugar content exceeding 13% by weight ---- of ban actual alcoholic strength by mass not exceeding 11.85% mas
2008 40 21	--- Other ---- of ban actual alcoholic strength by mass not exceeding 11.85% mas
2008 40 29	---- Other
2008 40 39	-- in immediate packings of a net content exceeding 1 kg: --- other than with a sugar content exceeding 15% by weight
2008 40 51	- not containing added spirit: -- containing added sugar --- in immediate packings of a net content exceeding 1 kg: ---- with a sugar content exceeding 13% by weight
2008 40 59	---- Other
2008 40 71	-- containing added sugar --- in immediate packings of a net content exceeding 1 kg: ---- with a sugar content exceeding 15% by weight
2008 40 79	---- Other

(1)	(2)
	-- not containing added sugar, in immediate packings of a net content:
2008 40 91	--- of 4,5 kg or more
2008 40 99	--- of less than 4,5 kg
2008 50 11	Apricots:
	- containing added spirit:
	-- in immediate packings of a net content exceeding 1 kg:
	--- other than with a sugar content exceeding 13% by weight
	---- of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 50 31	--- Other
	---- of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 50 39	---- Other
2008 50 59	-- In immediate packings of a net content not exceeding 1 kg:
	--- others
2008 50 61	---- with a sugar content exceeding 13% by weight
2008 50 69	---- Other
2008 50 71	-- containing added sugar
	--- in immediate packings of a net content not exceeding 1 kg
	---- with a sugar content exceeding 15% by weight
2008 50 79	---- Other
2008 50 92	-- not containing added sugar, in immediate packings of a net content:
	--- of 5 kg or more
2008 50 94	--- of 4,5 Kg or more but less than 5kg
2008 50 99	--- of less than 4,5 kg
2008 60 11	Cherries:
	- containing added spirit:
	-- other than with a sugar content exceeding 9% by weight
	--- of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 60 31	--Other
	--- of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 60 39	--- Other
2008 60 51	---- Sour cherries (<i>Prunus cerasus</i>)
2008 60 59	--- Other
2008 60 61	-- containing added sugar
	--- in immediate packings of a net content not exceeding 1 kg
	---- Sour cherries (<i>Prunus cerasus</i>)
2008 60 69	--- Other
2008 60 71	-- not containing added sugar:
	--- in immediate packings of a net content:
	---- of more 4,5 Kg or more:
	----- Sour cherries (<i>Prunus cerasus</i>)
2008 60 79	---- Other
2008 60 91	---- of less than 4,5 Kg
	----- Sour cherries (<i>Prunus cerasus</i>)
2008 60 99	---- Other
2008 70 11	Peaches:
	- containing added spirit:
	-- in immediate packings of a net content exceeding 1 kg
	--- other than with a sugar content exceeding 9% by weight
	---- of an actual alcoholic strength by mass of 11,85% mas or less
2008 70 31	--Other
	---- of an actual alcoholic strength by mass of 11,85% mas or less
2008 70 39	--- Other
2008 70 59	-- in immediate packings of a net content not exceeding 1 kg
	--- Other
2008 70 61	- not containing added spirit:
	-- containing added sugar
	--- in immediate packings of a net content exceeding 1 kg
	---- with a sugar content exceeding 13% by weight
2008 70 69	--- Other
2008 70 71	--- in immediate packings of a net content not exceeding 1 kg
	---- with a sugar content exceeding 15% by weight
2008 70 79	--- Other
2008 70 92	-- not containing added sugar
	--- in immediate packings of a net content:
	---- of 5 kg or more
2008 70 94	---- of 4,5 kg or more but less than 5 kg
2008 70 99	---- of less than 4,5 kg
2008 80 11	Strawberries:
	- containing added spirit:
	-- with a sugar content exceeding 9% by weight
	--- of an actual alcoholic strength by mass of 11,85% mas or less
2008 80 31	-- Other
	--- of an actual alcoholic strength by mass of 11,85% mas or less

(1)	(2)
2009 30 31	- of a density not exceeding 1,33 g/cm ³ at 20°C: -- of a value exceeding ECU 30 per 100 Kg net weight --- containing added sugar
2009 30 39	--- Other
2009 30 51	-- of a value not exceeding ECU 30 per 100 Kg net weight: --- of lemon juice: ---- with an added sugar content exceeding 30% by weight
2009 30 55	---- with an added sugar content not exceeding 30% by weight
2009 30 59	---- Not containing added sugar
2009 30 91	--- Other citrus fruit juices: ---- with an added sugar content exceeding 30% by weight
2009 30 95	---- with an added sugar content not exceeding 30% by weight
2009 30 99	---- Not containing added sugar
2009 40 19	Pineapple juice: - of a density exceeding 1,33 g/cm ³ at 20°C: -- other than of a value not exceeding ECU 30 per 100 Kg net weight
2009 40 30	- of a density not exceeding 1,33 g/cm ³ at 20°C: -- of a value exceeding ECU 30 per 100 Kg net weight, containing added sugar
2009 40 91	-- Other --- with an added sugar content exceeding 30% by weight
2009 40 93	--- with an added sugar content not exceeding 30% by weight
2009 40 99	--- Not containing added sugar
2009 50	Tomato juice
2009 80 19	Juice of any other single fruit or vegetable - of a density not exceeding 1,33 g/cm ³ at 20°C: -- Pear juice -- other than of a value not exceeding ECU 30 per 100 Kg net weight
2009 80 50	- of a density not exceeding 1,33 g/cm ³ at 20°C: -- Pear Juice --- of a value not exceeding ECU 30 per 100 Kg net weight, containing added sugar
2009 80 61	--- Other: ---- with an added sugar content exceeding 30% by weight
2009 80 63	---- with an added sugar content not exceeding 30% by weight
2009 80 69	---- Not containing added sugar
2009 80 71	--- Other --- of a value exceeding ECU 30 per 100 Kg net weight, containing added sugar --- Cherry juice
2009 80 73	--- Juices of tropical fruit
2009 80 83	--- Other: --- with an added sugar content exceeding 30% by weight ---- Juices of passionfruit and guavas
2008 80 84	---- Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya
2008 80 86	---- Other
2008 80 97	---- Not containing added sugar ---- Juices of tropical fruit
2008 80 99	---- Other
2009 90 19	Mixtures of juices: - of a density exceeding 1,33 g/cm ³ at 20°C: -- Mixtures of apple and pear juice: --- of a value not exceeding ECU 22 per 100 Kg net weight
2009 90 29	-- Other --- of a value not exceeding ECU 30 per 100 Kg net weight
2009 90 39	- of a density not exceeding 1,33 g/cm ³ at 20°C: -- Mixture of apple and pear juice: --- of a value not exceeding ECU 18 per 100 Kg net weight, with an added sugar content exceeding 30% by weight
2009 90 41	--- containing added sugar
2009 90 49	---- Other
2009 90 51	---- Other: ---- containing added sugar
2009 90 59	---- Other
2009 90 71	--- of a value not exceeding ECU 30 per 100 Kg net weight -- Mixture of citrus fruit juices and pineapple juice: --- with an added sugar content exceeding 30% by weight
2009 90 73	--- with an added sugar content not exceeding 30% by weight
2009 90 79	--- not containing added sugar
2009 90 92	---- Other: ---- with an added sugar content exceeding 30% by weight ---- Mixtures of juices of tropical fruit
2009 90 94	---- other

(1)	(2)
2009 90 95	----- with an added sugar content ----- Mixtures of juices of tropical fruit
2009 90 96	----- other
2009 90 97	----- not containing added sugar: ----- Mixtures of juices of tropical fruit
2009 90 98	----- other
2102 10 31	Active yeasts: - Baker's yeasts: -- dried
2102 10 39	-- other
2202 90 91	Waters, including mineral waters and aerated waters - containing by weight of fat obtained from the products of heading n° 0401 to 0404 -- less than 0,2%
2206 00 10	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: - Piquette
2209 00 11	Vinegar and substitutes for vinegar obtained from acetic acid: - Wine vinegar, in containers holding: -- 2 l or less
2209 00 19	-- more than 2 l
2307 00 19	Wine lees: - other than having a total alcoholic strength by mass not exceeding 7,9% mas and a dry matter content not less than 25% by weight
2308 90 19	Vegetable materials and vegetable waste, vegetable residues and byproducts, of a kind used in animal feeding, not elsewhere specified or included: - other than acorns and horse-chesnuts: -- grape marc --- other than having a total alcoholic strength by mass not exceeding 4,3% mas and a dry matter content not less than 40% by weight
2308 90 90	-- Other
2309 90 91	Preparations of a kind used in animal feeding: - Beet-pulp with added molasses
2401	Unmanufactured tobacco; tobacco refuse

(1)	(2)
1501 00 90	Poultry fat
1502 00 90	Fats of bovine animals, sheep or goats
1503 00 19	Lard stearin and oleostearin, other than for industrial uses
1503 00 90	Lard oil, oleo-oil and tallow oil
1504 10 10	Fish-liver oils and their fractions, of a vitamin A content not exceeding 2 500 IU/g
1504 20 10	Solid fractions, of fish
1504 30 11	Whale oil and sperm oil
1504 30 19	Other solid fractions of marine animals
1505 10 00	Wool grease, crude
1507	Soya-bean oil and its fractions, not chemically modified
1508	Ground-nut oil and its fractions, not chemically modified
1511 10 90	Olive oil and its fractions, not chemically modified :
	- Virgin, other than lampante
1511 90	- Other
1512 11	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, not chemically modified :
	- Crude
1512 19	- Other
1512 21	Cotton-seed oil and its fractions
1512 29	
1513 11 91	Coconut (copra) oil and its fractions, not chemically modified :
1513 11 99	- Crude oil, for uses other than technical or industrial
1513 19	- Other
1513 21	Palm kernel or babassu oil and fractions thereof :
	- Crude
1513 29	- Other
1514	Rape, colza or mustard oil and fractions thereof, not chemically modified
1515 11 00	Linseed oil and its fractions
1515 19	
1515 21	Maize oil and its fractions
1515 29	
1515 30 90	Castor oil and its fractions
1515 50	Sesame oil and its fractions
1515 90 29	Other fixed vegetable fats and oils and their fractions :
	- Tobacco seed oil :
	-- Crude, other
1515 90 39	-- Other than crude, other
1515 90 40	Other oils and their fractions, crude :
	- For technical or industrial uses other than the manufacture of foodstuffs for human consumption
	- Other
1515 90 51	
1515 90 59	
1515 90 60	Other oils and their fractions, other than crude :
	- For technical or industrial uses other than the manufacture of foodstuffs for human consumption
	- Other
1515 90 91	
1515 90 99	
1516 10	Animal fats and oils and their fractions
1516 20	Vegetable fats and oils and their fractions
1517	Margarine; edible mixtures or preparations of animal or vegetable fats and oils
1518 00 10	Linoxyn
1518 00 31	Fixed vegetable oils, fluid, mixed, crude :
	- For technical or industrial uses other than the manufacture of foodstuffs for human consumption
1518 00 39	- Other
1518 00 91	Other animal or vegetable fats and oils and their fractions
1518 00 99	Other :
	- Other
1522 00 10	Degras
1522 00 91	Oil foots and soap stocks
1601 00 10	Sausages and similar products of liver
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates, in immediate packings of 1 kg or less
1604 11 00	Prepared or preserved fish :
	- Fish, whole or in pieces, but not minced :
	-- Salmon
1604 13 90	-- Sardinella and brisling or sprats
1604 15 11	-- Mackerel, of the species <i>Scomber Scombrus</i> and <i>Scomber japonicus</i> :
1604 15 19	
1604 19 10	-- Other :
	--- Salmonidae, other than salmon
1604 19 50	--- Fish of the species <i>Orcynopsis unicolor</i>
1604 19 91	--- Other, fillets, raw, merely coated with batter or breadcrumbs, deep frozen
1604 20 10	Other prepared or preserved fish :
	- Of salmon
1604 20 30	- Of salmonidae, other than salmon

(1)	(2)
ex1604 20 50	- Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>
1605 90 90	Other aquatic invertebrates, prepared or preserved
1702 90 10	Chemically pure maltose
1704 10 19	Chewing gum :
	- Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose), other than in strips
1704 10 91	- Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose)
1704 10 99	
1704 90	Other
1803	Cocoa paste
1804 00 00	Cocoa butter, fat and oil
1806 20 70	Chocolate milk crumb
1806 20 80	Chocolate flavour coating
1806 20 95	Other preparations of cocoa, in blocks, slabs or bars weighing more than 2 kg
1806 31 00	Other, in blocks, slabs or bars
1806 32	
1806 90	Other preparations of cocoa
1901	Malt extract; food preparations of flour, meal, starch or malt extract
1902 11 00	Uncooked pasta, notstuffed or otherwise prepared :
	- Containing eggs
1902 19	- Other
1902 20 91	Stuffed pasta :
	- Cooked
1902 20 99	- Other
1902 30	Other pasta
1902 40	Couscous
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings and similar forms
1904 10	Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904 20 91	Preparations obtained from maize
1904 90	Other prepared foods
1905	Bread, pastry, cakes, biscuits and other bakers' wares; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
2001 90 30	Vegetables, prepared or preserved by vinegar or acetic acid :
	- Sweet corn (<i>Zea mays var. saccharata</i>)
2001 90 40	- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2004 10 91	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen :
	- Potatoes, other than cooked, in the form of flour, meal or flakes
2004 90 10	- Sweet corn (<i>Zea mays var. saccharata</i>),
2005 70	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen :
	- Olives
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)
2005 90 10	- Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentoes
2008 11 10	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved :
	- Peanut butter
2008 99 85	- Other :
	-- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)
2008 99 91	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2009 19 99	Orange juice, other than frozen, of a density not exceeding 1,33 g/cc at 20° C
2009 70 19	Apple juice :
2009 70 30	
2009 70 91	
2009 70 93	
2009 70 99	
2009 80 95	Juice of the fruit of the species <i>Vaccinium macrocarpon</i>
2101 12 92	Preparations with a basis of extracts, essences or concentrates of coffee, or with a basis of coffee
2101 12 98	
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
2102 10 10	Active yeasts :
	- Culture yeast
2102 10 90	- Other than culture yeast or bakers' yeast
2102 20 11	Inactive yeasts
2102 20 19	
2102 30 00	Prepared baking powders
2103 10 00	Soya sauce
2103 20 00	Tomato ketchup
2103 30 90	Prepared mustard
2103 90 90	Other sauces and preparations therefor; mixed condiments and mixed seasonings
2104	Soups and broths and preparations therefor; homogenized composite food preparations
2105	Ice cream and other edible ice

Part 3

Semi-sensitive products

CN code (1)	Description of goods (2)
0301 92 00	Eels ' <i>Anguilla</i> spp.', live
ex0301 99 90	Saltwater fish, live
0302 21 10	Fish, fresh or chilled : - Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>) - Atlantic halibut (<i>Hippoglossus hippoglossus</i>)
0302 21 30	- Plaice (<i>Pleuronectes platessa</i>)
0302 22 00	- Haddock (<i>Melanogrammus aeglefinus</i>)
0302 62 00	- Coalfish (<i>Pollachius virens</i>)
0302 63 00	- Dogfish and other sharks :
0302 65 50	- Dogfish of the species <i>Scyliorhinus</i> spp.
0302 65 90	- Other
0302 66 00	- Eels (<i>Anguilla</i> spp.)
0302 69 33	Other : - Saltwater fish : -- Other redfish (<i>Sebastes</i> spp.)
0302 69 41	-- Whiting (<i>Merlangus merlangus</i>)
0302 69 45	-- Ling (<i>Molva</i> spp.)
0302 69 51	-- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)
0302 69 86	- Southern blue whiting (<i>Micromesistius australis</i>)
0302 69 85	-- Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)
0302 69 86	-- Southern blue whiting (<i>Micromesistius australis</i>)
0302 69 92	-- Pink cusk-eel (<i>Genypterus blacodes</i>)
0302 70 00	Livers and roes, fresh or refrigerated
0303 31 10	Fish, frozen : - Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>) - Atlantic halibut (<i>Hippoglossus hippoglossus</i>)
0303 31 30	- Sole (<i>Solea</i> spp.)
0303 33 00	- Flounder (<i>Platichthys flesus</i>)
0303 39 10	- Haddock (<i>Melanogrammus aeglefinus</i>)
0303 72 00	- Coalfish (<i>Pollachius virens</i>)
0303 73 00	- Dogfish and other sharks
0303 75	- Eels (<i>Anguilla</i> spp.)
0303 76 00	- Other :
0303 79 37	-- Saltwater fish : --- Other redfish -- Whiting (<i>Merlangus merlangus</i>) -- Ling (<i>Molva</i> spp.)
0303 79 45	-- fish of the species <i>Orcynopsis unicolor</i> , from 1 January to 14 February, and from 16 June to 31 December
0303 79 51	-- Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)
0303 79 60	-- Southern blue whiting (<i>Micromesistius australis</i>)
0303 79 62	-- Swordfish (<i>Xiphias gladius</i>)
0303 79 83	-- Blue grenadier (<i>Macruronus novaezealandiae</i>)
0303 79 85	-- Pink cusk-eel (<i>Genypterus blacodes</i>)
0303 79 87	-- Fish of the species <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezealandiae</i>
0303 79 92	Livers and roes, frozen
0303 79 93	Other fish meat, fresh, chilled or frozen, other than flaps of herring
0303 79 94	Frozen fillets :
0303 80 00	- Of cod of the species <i>Gadus macrocephalus</i>
ex0304 10 98	- Of other cod
0304 20 21	- Of coalfish (<i>Pollachius virens</i>)
0304 20 29	- Of haddock (<i>Melanogrammus aeglefinus</i>)
0304 20 31	- Of other redfish
0304 20 33	- Of whiting (<i>Merlangus merlangus</i>)
0304 20 37	- Of ling (<i>Molva</i> spp.)
0304 20 41	- Of hake of the genus <i>Merluccius</i>
0304 20 43	- Of hake of the genus <i>Urophycis</i>
0304 20 57	- Of plaice (<i>Pleuronectes platessa</i>)
0304 20 59	- Of flounder (<i>Platichthys flesus</i>)
0304 20 71	- Of swordfish (<i>Xiphias gladius</i>)
0304 20 73	- Of blue grenadier (<i>Macruronus novaezealandiae</i>)
0304 20 87	Fish meat, fresh, chilled or frozen :
0304 20 91	- Of cod of the species <i>Gadus ogac</i> and of fish of the species <i>Boreogadus saida</i>
0304 20 99	- Of coalfish (<i>Pollachius virens</i>)
0304 90 41	- Of haddock (<i>Melanogrammus aeglefinus</i>)
0304 90 45	- Of hake of the genus <i>Merluccius</i>
0304 90 47	- Of hake of the genus <i>Urophycis</i>
0304 90 49	- Of hake of the genus <i>Urophycis</i>

(1)	(2)
0304 90 57	- Of monkfish (<i>Lophius</i> spp.)
0304 90 59	- Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)
0304 90 97	- Of other saltwater fish
0305 69 50	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>), salted or in brine
0306 11	Crustaceans, frozen :
	- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)
0306 12	- Lobsters (<i>Homarus</i> spp.)
0306 13 10	
0306 13 90	- Other shrimps and prawns
0306 14	- Shrimps and prawns of the family Pandalidae
0306 19 10	- Freshwater crayfish
ex0306 19 90	- Other crustaceans, including flours, meals and pellets
0306 21 00	Crustaceans, not frozen :
	- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)
0306 22	- Lobsters (<i>Homarus</i> spp.)
0306 23 10	- Shrimps and prawns of the family Pandalidae
0306 23 90	- Shrimps and prawns other than of the family Pandalidae or of the genus <i>Crangon</i>
0306 24	- Crabs
0306 29 10	- Freshwater crayfish
ex0306 29 90	- Other crustaceans, including flours, meals and pellets
0307 10 90	Molluscs :
	- Oysters other than flat oysters (of the genus <i>Ostrea</i>)
0307 21 00	- Scallops:
	-- Live, fresh or chilled
0307 29	-- Other
0307 31 90	- Mussels (<i>Perna</i> spp.) :
	-- Live, fresh or chilled
	-- Other
0307 39 90	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo</i> spp.), live, fresh or chilled
0307 41 10	- Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i> , live, fresh or chilled
0307 41 99	- Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i> , live, fresh or chilled
0307 49 11	- Cuttle fish other than lesser cuttle fish (<i>Sepiolo rondeleti</i>), frozen
0307 49 01	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i>) and lesser cuttle fish (<i>Sepiolo rondeleti</i>), frozen
0307 49 18	
0307 49 71	- Other cuttle fish and squid, other than frozen :
	-- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepiolo</i> spp.)
0307 49 99	-- Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i>
0307 51 00	Octopus (<i>Octopus</i> spp.) :
	- live, fresh or chilled
0307 59	- other
0307 91 00	Other :
	- Live, fresh or chilled
0307 99 13	- Other, frozen:
	-- Striped venus and other species of the family <i>Veneridae</i>
0307 99 15	-- Jellyfish (<i>Rhopilema</i> spp.)
0307 99 18	-- Other aquatic invertebrates
0307 99 90	- Other, other than frozen
0602 10 90	Unrooted cuttings and slips, other than of vines
0602 90 45	Rooted cuttings and young plants
0602 90 91	Flowering plants with buds or flowers
0602 90 99	Other indoor plants
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes
0604 10 90	Mosses and lichens, other than reindeer moss
0802 12 90	Bitter almonds, shelled
0802 31 00	Walnuts, in shell
0804 40 20	Avocados, fresh or dried, from 1 December to 31 May
0804 40 95	
0805 40	Grapefruit, fresh or dried
0811 90 31	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, with a sugar content not exceeding 13% by weight
0811 90 39	13% by weight
0813 40 50	Papaws (papayas), dried
0813 40 70	Dried fruit
0813 40 95	
0813 50 12	Mixtures of nuts and dried fruits :
0813 50 15	- not containing prunes
0813 50 31	- mixtures exclusively of dried nuts
0813 50 39	
0901 21 00	Coffee, roasted, not decaffeinated
0901 22 00	Coffee, roasted, decaffeinated
0905 00 00	Vanilla
0907 00 00	Cloves (whole fruit, cloves and stems)
0910 40 13	Thyme, neither crushed nor ground, other than wild thyme
0910 40 19	Thyme, crushed or ground
0910 40 90	Bay leaves

(1)	(2)
0910 91 90	Mixtures of spices, neither crushed nor ground
0910 99 99	Other spices, crushed or ground, other than mixtures
1209 21 00	Lucerne (alfalfa) seed
1209 29 80	Seeds of forage plants, other than beet seed :
	- Other
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers
1209 91	Vegetable seeds
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of subheading No 1209 30
1209 99 99	Other seeds
1513 11 10	Coconut (coprah) oil and its fractions, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1521 90 99	Beeswax and other insect waxes, other than raw
1602 31 30	Prepared or preserved meat, meat offal or blood, of turkeys, containing less than 57% by weight of meat or offal
1602 31 90	Prepared or preserved fish, whole or in pieces but not minced :
1604 13 11	- sardines
1604 15 90	- mackerel of the species <i>Scomber australasicus</i>
1604 19 92	- cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
1604 19 93	- coalfish (<i>Pollachius virens</i>)
1604 19 94	- hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)
1604 19 95	- Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)
1604 19 98	- other
1604 20 05	Preparations of surimi
ex1604 20 90	Preparations of other fish
1604 30	Caviar and caviar substitutes
	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved :
1605 10 00	- Crab
1605 20	- Shrimps and prawns
1605 30 00	- Lobster
1605 40 00	- Other crustaceans
1605 90 11	- Mussels (<i>Mytilus</i> spp. <i>Perna</i> spp.), in airtight containers
1605 90 19	- Mussels (<i>Mytilus</i> spp. <i>Perna</i> spp.), other than in airtight containers
1605 90 30	- Molluscs other than mussels
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1902 20 10	Stuffed pasta, containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates
2001 90 20	Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentoes, prepared or preserved by vinegar or acetic acid
2007 10 91	Jams, fruit jellies, marmelades, fruit or nut purée and fruit or nut pastes, being cooked preparations :
2007 10 99	- homogenized, with a sugar content not exceeding 13% by weight
2007 99 91	- other than homogenized preparations, apple purée including compotes
2008 19	Nuts and other seeds, other than ground nuts
2008 91 00	Palm hearts, prepared or preserved
2008 92 12	Mixtures of fruit, nuts and other edible parts of plants, prepared or preserved :
2008 92 14	- Containing added spirit :
	-- With a sugar content exceeding 9% by weight :
2008 92 32	--- Of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 92 34	--- With a sugar content not exceeding 9% by weight :
2008 92 36	--- Of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 92 38	--- Of an actual alcoholic strength by mass exceeding 11,85% mas
2008 92 51	- Not containing added spirit :
2008 92 59	-- Containing added sugar :
	--- In immediate packings of a net content exceeding 1 kg
2008 92 72	- Not containing added spirit :
2008 92 74	-- Containing added sugar :
	--- In immediate packings of a net content not exceeding 1 kg :
	---- Mixtures of fruit in which no single fruit exceeds 50% of the total weight of the fruits
2008 92 76	---- Mixtures of fruit in which any fruit exceeds 50% of the total weight of the fruits
2008 92 78	
2008 92 92	-- Not containing added sugar :
2008 92 93	--- In immediate packings of a net content of 4,5 kg or more
2008 92 94	
2008 92 96	
2008 99 11	- Ginger, prepared or preserved, containing added spirit
2008 99 19	
2008 99 38	- Other :
2008 99 40	-- Containing added spirit :
	--- With a sugar content exceeding 9% by weight :
	---- Of an actual alcoholic strength by mass exceeding 11,85% mas
2008 99 47	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit, containing added sugar, in immediate packings of a net content exceeding 1 kg
2008 99 49	
2009 80 36	Juice of any other single fruit or vegetable :
2009 80 38	- Of a density exceeding 1,33 g/cc at 20° C :
	-- Of a value exceeding ECU 30 per 100 kg net weight

(1)	(2)
2009 80 71	- Of a density not exceeding 1,33 g/cc at 20° C : -- Of a value exceeding ECU 30 per 100 kg net weight, containing added sugar : --- Cherry juice
2009 80 88	-- Of a value not exceeding ECU 30 per 100 kg net weight, containing added sugar :
2009 80 89	--- With an added sugar sugar content not exceeding 30% by weight
2009 80 96	-- Not containing added sugar : --- Cherry juice
2101 11 11	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or
2101 11 19	concentrates or with a basis of coffee
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
2302 50 00	Bran, sharps and other residues from the milling or other working of leguminous plants
2402 10 00	Cigars, cheroots and cigarillos, containing tobacco
2402 20	Cigarettes containing tobacco

Part 4
Non- sensitive

CN code (1)	Description of goods (2)
0101 19 10	Live horses: - for slaughter
0203 11 90	Meat of swine, fresh or chilled: - carcasses and half-carcasses: -- other than domestic swine
0203 12 90	Hams, shoulders and cuts thereof, with bone in: - other than domestic swine
0203 19 90	Other : - other than domestic swine
0203 21 90	Frozen : - carcasses and half-carcasses: -- other than domestic swine
0203 22 90	Hams, shoulders and cuts thereof, with bone in: - other than domestic swine
0203 29 90	Other : - other than domestic swine
0206 10 91	Edible offal: - of bovine animals, fresh or chilled: -- not for the manufacture of pharmaceutical products: --- livers
0206 10 99	--- other
0206 21 00	- of bovine animals: -- tongues
0206 22 90	Livers: - not for the manufacture of pharmaceutical products
0206 29 99	--- Other: --- other
0206 30 90	- of swine, fresh or chilled: -- not for the manufacture of pharmaceutical products: --- other than domestic swine
0206 41 99	- of swine, frozen: -- livers: --- not for the manufacture of pharmaceutical products: --- other than domestic swine
0206 49 99	--- other
0206 80 99	Edible offal of sheep and goats not for the manufacture of pharmaceutical products, fresh or chilled
0206 90 99	- frozen
0207 34	Fatty livers, fresh or chilled Fatty livers comestibles frozen
0207 36 81	- of geese
0207 36 85	- of ducks
0208 10 90	Other meat and edible meat offal, fresh, chilled or frozen - of other than domestic rabbits or hares
0208 90 20	- other than game: -- of quails
0208 90 40	-- other
0301 10 90	Live fish: - ornamental fish: -- saltwater fish
0505 10 90	Skins and other parts of birds, with their feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: - Feathers of a kind used for stuffing; down: -- other than raw
0505 90 00	- other
0601 20 10	Chicory plants and roots
0602 20 10	Vine slips, grafted or rooted
0604 91	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes: - fresh
0604 99 10	-- not further prepared than dried
0713 10	Dried leguminous vegetables, shelled, whether or not skinned or split: - Peas (<i>Pisum sativum</i>)
0713 20	- Chickpeas (<i>garbanzos</i>)
0713 31	- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
0713 32	- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
0713 33	- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)

(1)	(2)
0713 39	- other beans
0713 40	- Lentils
0802 90 50	Other nuts, fresh or dried, whether or not shelled or peeled:
	- Pine nuts
0802 90 60	- Macadamia nuts
0802 90 85	- other
0804 50 00	Guavas, mangoes and mangosteens, fresh or dried
0807 20 00	Papaws (papayas), fresh
0901 11 00	Coffee, not roasted:
	- not decaffeinated
0901 90 10	Coffee husks and skins
0904 12 00	Pepper of the genus <i>Piper</i> :
	- crushed or ground
0904 20 39	Other fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> , dried, but neither crushed nor ground
0904 20 90	Fruits of genus <i>capsicum</i> or of the genus <i>pimenta</i> , crushed or ground
0908 10 90	Nutmeg, crushed or ground, not for the industrial manufacture of essential oils or resinoids
0908 20 90	Mace:
	- crushed or ground
0909 10 90	Seeds of badian
0910 20	Safran
0910 91 10	Mixtures of spices, neither crushed nor ground
0910 99 91	Other spices, neither crushed nor ground
1209 22	Seeds used for sowing
	- clover seed
1209 23	- Fescue seed
1209 24 00	- Kentucky blue grass (<i>Poa pratensis</i> L.) seed
1209 25	- Rye grass seed
1209 26 00	- Timothy grass seed
1209 29 10	- Vetch seed; seeds of the genus <i>Poa</i> (<i>Poa palustris</i> L., <i>Poa trivialis</i> L.); cocksfoot grass (<i>Dactylis glomerata</i> L.); bent grass (<i>Agostis</i>) for sowing
1209 29 50	Lupine seed, for sowing
1211 90 30	Tonquin beans
1212 10 91	Locust bean seeds, not decorticated, crushed or ground
1212 30 00	Apricot, peach or plum stones and kernels
1212 99 10	Chicory roots
1302 31 00	Agar-agar
1302 32 10	Mucilages and thickeners of locust beans or locust bean seeds
1501 00 11	Lard and other pig fat, for industrial uses other than the manufacture of foodstuffs for human consumption
1503 00 30	Tallow oil, not emulsified or mixed or otherwise prepared, for industrial uses other than the manufacture of foodstuffs for human consumption
1505 90 00	Wool grease and fatty substances derived therefrom (including lanolin) excluding crude
1506 00 00	Other animal fats and oils and their fractions
1511 10 10	Palm oil:
	-crude:
	- for technical industrial uses other than the manufacture of foodstuffs for human consumption
1515 40 00	Other fixed vegetable fats and oils and their fractions:
	- tung oil
1515 60 90	- Jojoba oil not raw
1515 90 10	- Oiticica oils; myrtle wax and Japan wax
1518 00 95	Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1521 10 90	Vegetable waxes not raw
1522 00 99	Residues resultating from the treatment of fatty substances or animal or vegetable waxes, not containing oil having the characteristics of olive oil as oil foots and dregs; soapstocks
1603 00 30	Extracts and juices of meat; fish or crustaceans, molluscs or other aquatic invertebrates:
	- in immediate packings of a net content of more than 1 Kg but less than 20 Kg
1801 00 00	Cocoa beans, whole or broken, raw or roasted
2102 20 90	Single-cell micro-organisms, dead (à l'exclusion des micro-organismes monocellulaires conditionnés comme médicaments)
2103 30 10	Mustard flour
2201	Mineral water
2203	Beer made from malt
2208 20 26	Grappa
2208 20 29	Other
	In containers holding more than 2 litres:
2208 20 86	Grappa
2208 20 89	Other
2208 30 11	Bourbon whiskey
	- in containers holding 2 litres or less
2208 30 19	- in containers holding more than 2 litres
2208 30 32	Malt whiskey
	- in containers holding 2 litres or less
2208 30 38	- in containers holding more than 2 litres

(1)	(2)
2208 30 52	Blended whiskey
	- in containers holding 2 litres or less
2208 30 58	- in containers holding more than 2 litres
2208 30 72	Other whiskey
2208 30 82	- in containers holding 2 litres or less
	- in containers holding more than 2 litres
2208 60 19	Vodka:
	- of an alcoholic strength by volume of 45,4% vol:
	-- in containers holding more than 2 litres
2208 90 33	Plum, pear or cherry spirit
2208 90 38	- in containers holding 2 litres or less
	- in containers holding more than 2 litres
2208 90 48	- other
2208 90 52	- other:
	-- Korn
2208 90 71	- in containers holding more than 2 litres:
	-- distilled from fruit

ANNEX II

PART I

List of sectors and countries referred to in Articles 4 and 5 (*)

CN code	Description of goods	Countries concerned
Chapters 1 and 2	Live animals, meat and edible meat offal	Argentina Brazil Uruguay
Chapter 3 1604 1605 1902 20 10	Fish and crustaceans, molluscs and other aquatic invertebrates and preparations of fish or of crustaceans, molluscs and other aquatic invertebrates	Thailand
Chapter 4	Dairy produce, birds' eggs, natural honey	Argentina (1) Mexico
Chapter 5	Products of animal origin	China
Chapter 6 to 8	Live trees, edible vegetables, edible fruit	Chile Mexico Thailand
Chapter 9	Coffee, tea, maté and spices	Brazil
Chapter 10 to 11	Cereals, products of the milling industry, malt, starches, inulin, wheat gluten	Malaysia (1)
Chapter 12	Oil seeds and oleaginous fruits, miscellaneous grains, industrial or medicinal plants, straw and fodder	China (1) Ukraine
Chapter 13	Lac, gums, resins and other vegetable saps and extracts	Brazil (1) Chile (1)
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Indonesia Malaysia Philippines
Chapter 16 to 23 with the exception of the code 1902 20 10	Prepared foodstuffs; beverages, spirits and vinegar	Argentina Brazil Thailand
Chapter 24	Tobacco	Brazil
<p>(*) Notwithstanding the rules for interpreting the combined nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.</p> <p>(1) Application of Article 5 (1).</p>		

PART 2

Identification of countries and sectors referred to in Article 4

I. Classification of beneficiary countries by development index

The development index represents each country's overall level of industrial development compared with that of the European Union. It is based on the following formula, which combines per capita income with the level of manufactured exports :

$$\frac{\{\log[(Y_i/POP_i)/(Y_{ue}/POP_{ue})] + \log[X_i/X_{ue}]\}}{2}$$

in which :

- Y = the beneficiary country's income,
- Y_{ue} = the European Union's income,
- POP_i = the beneficiary country's population,
- POP_{ue} = the population of the European Union,
- X_i = the value of the beneficiary country's manufactured exports,
- X_{ue} = the value of the European Union's manufactured exports.

Using this formula, an index of 0 means the beneficiary's level of industrial development is equal to that of the European Union.

Figures for income and population are taken from World Bank statistics (World Development Report 1993) and those for manufactured exports from the Unctad Handbook of International Trade and Development Statistics (1992).

II. Classification of beneficiary countries by relative sectoral specialization index

A beneficiary country's specialization index is derived from the relationship between the proportion of imports in a determined sector coming from this country within the total amount of Community imports in this sector, on the one hand, and on the other hand, this country's share proportion of the total Community imports.

III. Combining the development and specialization indexes

The combination of these two indexes determines how Article 4 will be applied to each beneficiary country.

For countries with a development index greater than - 1, Article 4 will apply when the specialization index equals or exceeds 1.

For countries with a development index between - 1 and - 1,23, Article 4 will apply when the specialization index equals or exceeds 1,5.

For countries with a development index between - 1,23 and - 1,70, Article 4 will apply when the specialization index equals or exceeds 5.

For countries with a development index between - 1,70 and - 2, Article 4 will apply when the specialization index equals or exceeds 7.

Article 4 will not apply to countries with a development index of less than - 2.

ANNEX III

List of beneficiary countries and territories enjoying generalized tariff preferences⁽¹⁾

A. INDEPENDENT COUNTRIES

070 Albania	342 Somalia ⁽²⁾	528 Argentina
072 Ukraine	346 Kenya	600 Cyprus
073 Belarus	350 Uganda ⁽²⁾	604 Lebanon
074 Moldova	352 Tanzania ⁽²⁾	608 Syria
075 Russia	355 Seychelles and dependencies	612 Iraq
076 Georgia	366 Mozambique ⁽²⁾	616 Iran
077 Armenia	370 Madagascar ⁽²⁾	628 Jordan
078 Azerbaijan	373 Mauritius	632 Saudi Arabia
079 Kazakhstan	375 Comores	636 Kuwait
080 Turkmenistan	378 Zambia ⁽²⁾	640 Bahrain
081 Uzbekistan	382 Zimbabwe	644 Qatar
082 Tajikistan	386 Malawi ⁽²⁾	647 United Arab Emirates
083 Kyrgyzstan	388 South Africa	649 Oman
091 Slovenia	389 Namibia	653 Yemen ⁽²⁾
092 Croatia	391 Botswana ⁽²⁾	660 Afghanistan ⁽²⁾
093 Bosnia-Herzegovina	393 Swaziland	662 Pakistan
204 Morocco	395 Lesotho ⁽²⁾	664 India
208 Algeria	412 Mexico	666 Bangladesh ⁽²⁾
212 Tunisia	416 Guatemala ⁽²⁾	667 Maldives ⁽²⁾
216 Libya	421 Belize	669 Sri Lanka
220 Egypt	424 Honduras ⁽²⁾	672 Nepal ⁽²⁾
224 Sudan ⁽²⁾	428 Salvador ⁽²⁾	675 Bhutan ⁽²⁾
228 Mauritania ⁽²⁾	432 Nicaragua ⁽²⁾	676 Burma (Myanmar) ⁽²⁾
232 Mali ⁽²⁾	436 Costa Rica ⁽²⁾	680 Thailand
236 Burkina Faso ⁽²⁾	442 Panama ⁽²⁾	684 Laos ⁽²⁾
240 Niger ⁽²⁾	448 Cuba	690 Vietnam
244 Chad ⁽²⁾	449 St Kitts-Nevis	696 Kampuchea (Cambodia) ⁽²⁾
247 Republic of Cape Verde ⁽²⁾	452 Haiti ⁽²⁾	700 Indonesia
248 Senegal	453 Bahamas	701 Malaysia
252 Gambia ⁽²⁾	456 Dominican Republic	703 Brunei Darussalam
257 Guinea-Bissau ⁽²⁾	459 Antigua and Barbuda	706 Singapore
260 Guinea ⁽²⁾	460 Dominica	708 Philippines
264 Sierra Leone ⁽²⁾	464 Jamaica	716 Mongolia
268 Liberia ⁽²⁾	465 St Lucia	720 China
272 Côte d'Ivoire	467 St Vincent	728 South Korea
276 Ghana	469 Barbados	801 Papua New Guinea
280 Togo ⁽²⁾	472 Trinidad and Tobago	803 Nauru
284 Benin ⁽²⁾	473 Grenada	806 Solomon Islands ⁽²⁾
288 Nigeria	480 Colombia ⁽²⁾	807 Tuvalu ⁽²⁾
302 Cameroon	484 Venezuela ⁽²⁾	812 Kiribati ⁽²⁾
306 Central African Republic ⁽²⁾	488 Guyana	815 Fiji
310 Equatorial Guinea ⁽²⁾	492 Suriname	816 Vanuatu ⁽²⁾
311 São Tomé and Príncipe ⁽²⁾	500 Ecuador ⁽²⁾	817 Tonga ⁽²⁾
314 Gabon	504 Peru ⁽²⁾	819 Western Samoa ⁽²⁾
318 Congo	508 Brazil	823 Federated States of Micronesia
322 Zaire ⁽²⁾	512 Chile	824 Republic of the Marshall Islands
324 Rwanda ⁽²⁾	516 Bolivia ⁽²⁾	825 Palau
328 Burundi ⁽²⁾	520 Paraguay	
330 Angola ⁽²⁾	524 Uruguay	
334 Ethiopia ⁽²⁾		
336 Eritrea ⁽²⁾		
338 Djibouti ⁽²⁾		

⁽¹⁾ The code number preceding the name of each beneficiary country is that given in 'Genomenclature' (Regulation (EC) No 3078/94 (OJ No L 325, 17. 12. 1994, p. 17)).

⁽²⁾ This country is also included in Annex IV.

⁽³⁾ This country is also included in Annex V.

B. COUNTRIES AND TERRITORIES

dependent or administered, or for whose external relations Member States of the Community or third countries are wholly or partly responsible

- 044 Gibraltar
- 329 St Helena and St Helena dependencies
- 357 British Indian Ocean Territory
- 377 Mayotte
- 406 Greenland
- 408 St Pierre and Miquelon
- 413 Bermuda
- 446 Anguilla
- 454 Turks and Caicos Islands
- 457 Virgin Islands of the United States
- 468 British Virgin Islands
- 463 Cayman Islands
- 470 Montserrat
- 474 Aruba
- 478 Netherlands Antilles
- 529 Falkland Islands
- 740 Hong Kong
- 743 Macao
- 802 Australia Oceania (Christmas Islands, Cocos (Keeling) Islands, Heard Islands and McDonald, Norfolk Island)
- 809 New Caledonia and dependencies
- 810 American Oceania⁽¹⁾
- 811 Wallis and Futuna Islands⁽¹⁾
- 813 Pitcairn
- 814 New Zealand Oceania (Tokelau and Niue Islands; Cook Islands)
- 822 French Polynesia
- 890 (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories, South Georgia and Sandwich Islands)

Note: The above lists may be amended subsequently to take account of changes in the international status of countries or territories.

⁽¹⁾ American Oceania includes: Guam, American Samoa (including Swain's Island), Midway Islands, Johnston and Sand Islands, Wake Island, Baker Island, Howland, Jarvis, Kingman Reef and Palmyra (OJ No L 325, 17. 12. 1994, p. 17).

ANNEX IV

List of least-developed developing countries

224 Sudan	352 Tanzania
228 Mauritania	366 Mozambique
232 Mali	370 Madagascar
236 Burkina Faso	375 Comores
240 Niger	378 Zambia
244 Chad	386 Malawi
247 Republic of Cape Verde	391 Botswana
252 Gambia	395 Lesotho
257 Guinea-Bissau	452 Haiti
260 Guinea	653 Yemen
264 Sierra Leone	660 Afghanistan
268 Liberia	666 Bangladesh
280 Togo	667 Maldives
284 Benin	672 Nepal
306 Central African Republic	675 Bhutan
310 Equatorial Guinea	676 Burma (Myanmar)
311 São Tomé and Príncipe	684 Laos
322 Zaire	696 Kampuchea (Cambodia)
324 Rwanda	806 Solomon Islands
328 Burundi	807 Tuvalu
330 Angola	812 Kiribati
334 Ethiopia	816 Vanuatu
336 Eritrea	817 Tonga
338 Djibouti	819 Western Samoa
342 Somalia	
350 Uganda	

ANNEX V

List of countries referred to in Article 3 (2)

Andean Group
480 Colombia
484 Venezuela
500 Ecuador
504 Peru
516 Bolivia

Central American Common Market

416 Guatemala
424 Honduras
428 Salvador
432 Nicaragua
436 Costa Rica

442 Panama

ANNEX VI (1)

List of products mentioned in Article 3 (2)

Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only token entries.

CN Code	Description
(1)	(2)
0101 19 10	Horses for slaughter (a)
0101 19 90	Other horses
0101 20 (*)	Asses, mules and hinnies
0104 20 10	Goats, pure-bred breeding animals (a)
0106 00 10	Domestic rabbits
0106 00 20	Pigeons
0203 11 90	Meat of swine, fresh, chilled or frozen, other of than domestic swine
0203 12 90	
0203 19 90	
0203 21 90	
0203 22 90	
0203 29 90	
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
	Edible offal, fresh, chilled or frozen :
0206 10 91	Of bovine animals
0206 10 99	
0206 21 00	
0206 22 90	
0206 29 99	
0206 30 90	Of swine, other than domestic swine
0206 41 99	
0206 49 99	
0206 80 91	Of horses, asses, mules or hinnies
0206 90 91	
0206 80 99	Of sheep and goats
0206 90 99	
0207 34	Fatty livers of ducks or geese, fresh, chilled or frozen
0207 36 81	
0207 36 85	
0208	Other meat and edible meat offal, fresh, chilled or frozen
0210 11 90 (*)	Meat and edible meat offal, salted in brine, dried or smoked:
0210 19 90 (*)	Of swine other than domestic swine
0210 90 10 (*)	Horsemeat, salted, in brine or dried
0210 90 21 (*)	Other meat
0210 90 29 (*)	
0210 90 49 (*)	
0210 90 49 (*)	Offal of bovine animals
0210 90 60 (*)	Offal of sheep and goats

(1) Wherever customs duties comprise an *ad valorem* duty and one or more specific duties, the concession is limited to the *ad valorem* duty.

(a) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)
0210 90 80 (*)	Other offal
CHAPTER 3 ⁽¹⁾	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
0403 10 51 (*) 0403 10 53 (*) 0403 10 59 (*) 0403 10 91 (*) 0403 10 93 (*) 0403 10 99 (*) 0403 90 71 (*) 0403 90 73 (*) 0403 90 79 (*) 0403 90 91 (*) 0403 90 93 (*) 0403 90 99 (*)	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
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked: Other than poultry eggs
0409 00 00	Natural honey
0410 00 00	Edible products of animal origin, not elsewhere specified or included
CHAPTER 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
CHAPTER 6 ⁽²⁾	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
0701	Potatoes, fresh or chilled
0706 90 30	Horseradish (<i>Cochlearia armoracia</i>)
0707 00 25 0707 00 30	Cucumbers, fresh or chilled, from 16 May to 31 October
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled Other vegetables, fresh, or chilled:
ex 0709 20 00	Asparagus, from 1 October to 31 January
0709 30 00	Aubergine (egg-plants)
0709 40 00	Celery, other than celeriac
0709 51 30	Chanterelles
0709 60 10	Sweet peppers
0709 60 99	Other
0709 90 71	Courgettes
0709 90 73	
0709 90 75	
0709 90 77	
0709 90 79	
0709 90 90	Other

- (1) The tariff duty is set at 3 % for shrimps falling under subheading 0306 13 originating in countries listed in Annex V.
- (2) For carnations with stalks of not more than 30 cm in length of subheading 0603 10 53, originating in countries listed in Annex V, the conditions laid down by Article 14 paragraph 1 are deemed to be fulfilled the quantities put into free circulation with preferential benefit in any year exceed the volume of exports to the Community from one of those countries corresponding to the figure half-way between the highest and the average quantity for the four years preceding entry into force of this Regulation.
- (a) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)
0710 all codes except 0710 80 10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
0711 all codes except 0711 20 10 and 0711 20 90	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
	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 20 00	Onions
0712 30 00	Mushrooms and truffles
0712 90 05	Potatoes
0712 90 30	Tomatoes
0712 90 50	Carrots
ex 0712 90 90	Other, excluding olives
0713	Dried leguminous vegetables, shelled, whether or not skinned or split
	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled frozen or dried, whether or not sliced or in the form of pellets; sago pith:
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption (a)
0714 90 90	Other
	Other nuts, fresh or dried:
0802 50 00	Pistachios
0802 90 50	Pine nuts
0802 90 60	Macadamia nuts
0802 90 85	Other
0803 00 90	Bananas, including plantains, dried
	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh, or dried:
0804 10 00	Dates
0804 30 00	Pineapples
0804 40	Avocados
0804 50 00	Guavas, mangoes and mangosteens
	Citrus fruit, fresh or dried:
ex 0805 20 21	Clementines, from 15 May to 15 September
ex 0805 20 23	Monreales and satsumas, from 15 May to 15 September
ex 0805 20 25	Mandarins and wilkings, from 15 May to 15 September
ex 0805 20 27	Tangerines, from 15 May to 15 September
ex 0805 20 29	Other, from 15 May to 15 September
0805 30 90	Limes (<i>Citrus aurantifolia</i>)
0805 40	Grapefruit
0805 90 00	Other

(a) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

(1)	(2)
	Melons (including watermelons) and papaws (papayas), fresh:
0807 11 00	Watermelons
0807 19 00	Other
0807 20 00	Papaws (papayas)
0809 20 11	Sour cherries (<i>Prunus cerasus</i>), fresh:
0809 20 21	
0809 20 31	
0809 20 41	
0809 20 51	
0809 20 61	
0809 20 71	
0809 40 90	Sloes, fresh
0810 20	Raspberries, blackberries, mulberries and loganberries
0810 30	Black-, white- or redcurrants and goose berries
0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>
0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>
0810 40 90	Other
0810 50 00	Kiwifruit
0810 90 30	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums
0810 90 40	Passion fruit, carambola and pitahayas
0810 90 85	Other
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
	Fruit, dried, other than that of headings Nos 0801 to 0806
0813 10 00	Apricots
0813 20 00	Prunes
0813 30 00	Apples
	Other fruit:
0813 40 10	Peaches, including nectarines
0813 40 30	Pears
0813 40 50	Papaws (papayas)
0813 40 70	Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya
0813 40 95	Other
0813 50 12	Mixtures of dried fruit, other than that of heading Nos 0801 to 0806:
0813 50 15	
0813 50 19	
ex 0813 50 31	Mixtures of coconut, Brazil nuts, cashew nuts, areca (or betel) nuts or colanuts
ex 0813 50 39	
ex 0813 50 91	Mixtures of dried guavas, mangoes and mangosteens, papaws, tamarind, cashew apples, jackfruit, lychees or sapodillo plums
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions

(1)	(2)
CHAPTER 9 (*)(1)	COFFEE, TEA, MATE AND SPICES
1006 10 10 (*)	Rice, for sowing (a)
ex 1008 90 90	Quinoa
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714; flour, meal and powder of products of Chapter 8:
1106 10 00	Of the dried leguminous vegetables of heading No 0713
1106 30	Of the products of Chapter 8
1108 20 00 (*)	Inulin
ex CHAPTER 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICINAL PLANTS; STRAW AND FODDER EXCLUDING SUGAR BEET AND SUGAR CANE FALLING WITHIN SUBHEADINGS 1212 91 AND 1212 92 00
CHAPTER 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS
CHAPTER 14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED
	Fats of bovine animals, sheep or goats other than those of heading 1503:
1502 00 90 (*)	Other
1503 00 19	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, excluding lard stearin and oleostarin for industrial uses
1503 00 30	
1503 00 90	
1504	Fats and oils and their fractions, of fish or marine mammals
except code	
1504 30 11	
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
1511	Palm oil and its fraction, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not chemically modified
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 and oils or their fractions of heading No 1516
1518 00	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 No 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

(1) Excluding products of CN codes 0905 00 00 and 0907 00 00, originating in countries listed in Annex V.

(a) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions.

(1)	(2)
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1521 10 90	Vegetable waxes, other than raw
1521 90 99	Beeswax and other insect waxes, other than raw
	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	Degras
1522 00 91	Oil foots and dregs; soapstocks
1522 00 99	Other
	Other prepared or preserved meat, meat offal or blood:
1602 20 11	Goose or duck liver
1602 20 19	
1602 41 90	Of swine other than domestic swine
1602 42 90	
1602 49 90	
1602 50 31	Of bovine animals
1602 50 39	
1602 50 80	
1602 90 31	Of game or rabbit
1602 90 41	Of reindeer
1602 90 69	Other
1602 90 72	
1602 90 74	
1602 90 76	
1602 90 78	
1602 90 98	
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content of less than 20 kg
1603 00 30	
1604 (1)	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved
1702 50 00	Chemically pure fructose
1702 90 10	Chemically pure maltose
1704(1)	Sugar confectionary (including white chocolate), not containing cocoa
CHAPTER 18	COCOA AND COCOA PREPARATIONS
CHAPTER 19 (2)	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTRYCOOKS' PRODUCTS
CHAPTER 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
ex CHAPTER 21	MISCELLANEOUS EDIBLE PREPARATIONS, EXCLUDING SUGAR SYRUPS FALLING WITHIN SUBHEADINGS 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59

(1) For **tuna loins falling within CN codes 1604 14 12, 1604 14 16, 1604 14 31 and prepared and preserved tuna falling within CN codes 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70**, originating in the countries listed in Annex V, the conditions laid down by Article 14 paragraph 1 are deemed to be fulfilled if the quantities put into free circulation with preferential benefit in any year exceed **respectively 12 000 and 8 000 tonnes**.

(1) The EA for products falling within CN code 1704 91 and 1704 99 shall be limited to 16 % of the customs value.

(2) No additional duties are levied for other preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough known as "papad" (CN code ex 1905 90 20).

(1)	(2)
ex CHAPTER 22	BEVERAGES, SPIRITS AND VINEGAR, EXCLUDING PRODUCTS FALLING WITHIN SUBHEADINGS 2204 10 11 TO 2204 30 10, 2206 00 10, 2208 40 10, 2208 40 90, 2208 90 11 AND 2208 90 19
	Bran, sharps and other residues whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants:
2302 50 00	Of leguminous plants Vegetable materials and vegetable waste, vegetable residues and by-products, not elsewhere specified or included:
2308 90 90	Other
	Preparations of a kind used in animal feeding:
2309 10 90	Other dog or cat food
2309 90 10	Fish or marine mammal solubles
2309 90 91	Beet-pulp with added molasses
2309 90 93	Premixtures
2309 90 98	Other
CHAPTER 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

ANNEX VII

Factors to be taken into consideration for the purposes of Article 14 (3)

- Reduction in the market share of Community producers
 - Reduction in their production
 - Increase in their stocks
 - Closure of their production capacity
 - Bankruptcies
 - Low profitability
 - Low rate of capacity utilization
 - Employment
 - Trade
 - Prices
-

Financial statement

Title of the measure

Draft proposal for a Regulation applying a multiannual scheme of generalized tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries.

Legal basis

Article 113 of the Treaty.

Objectives

This draft proposal is aimed at aligning the preferences granted to the developing countries in the agricultural sector on the principles underlying the new scheme of generalized preferences proposed by the Commission in its communication of 1 June 1994 to the Council and Parliament, which the Council adopted with regard to industrial products on 19 December 1994. In terms of its financial impact, the basic principle is that the offer should entail no more loss of income than the previous one.

It is difficult to estimate exactly the impact of the generalized tariff preferences offered to the developing countries in the agricultural sector owing to:

- the origin rules, which the developing countries are sometimes unable to satisfy because of the structure of their production;
- a failure to take up all preferences, either because of a lack of information or because it is not worthwhile.

Depending on these factors, the total value of the preferences offered for the period from 1 July to 31 December is not exactly the same as the preferential imports that actually took place in that period.

On the basis of the total imports from the beneficiary countries in 1994 and the 75% take-up of agricultural preferences worth ECU 10.9 billion under the previous GSP, the loss of customs revenue in ECU million can be calculated as follows, taking account of an annual reduction in duties of 6% a year as a result of the Uruguay Round:

1.7.96-31.12.96	1.1.97-31.12.97	1.1.98-31.12.98	1.1.99-30.6.99
184	343	318	146

Existing or foreseen preventative and protective measures in the event of the risk of fraud and irregularities.

The measures in regard to fraud and administrative co-operation are set out in Article 94 of Regulation (EC) No. 3254/94 of 19 December 1994 (OJ L346 of 31.12.1994). In particular they provide for the possibility to request post verification of certificates of origin. In cases of doubt or where replies provided are insufficient in the framework of those verifications, the Community has the possibility to refuse preferential benefits within the provisions in question (existing measures).

In cases of grave and recurring difficulties in this regard, the Community, by application of Article 9 of the present Regulation may introduce sanctions against the beneficiary country by temporarily, totally or partially withdrawing the tariff concessions (possible measures)

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