

Commission Regulation (EC) No 1676/96 of 30 July 1996 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

COMMISSION REGULATION (EC) No 1676/96

of 30 July 1996

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 249 thereof,

Whereas Article 19 of Regulation (EEC) No 2913/92 (hereinafter referred to as ‘the Code’) provides for the adoption of provisions dealing with the simplified application of customs legislation; whereas in this context it is appropriate to provide, in the field of customs valuation, for the simplified determination of certain elements whose inclusion or non-inclusion in the customs value is governed by Articles 32 and 33 of the Code;

Whereas a correction is required to Article 294 of Commission Regulation (EEC) No 2454/93⁽²⁾, as last amended by Regulation (EC) No 482/96⁽³⁾;

Whereas for reason of customs control, the designated area of a customs warehouse should always be clearly separated;

Whereas, in the framework of the inward processing procedure, in order to ensure that the legitimate interests of Community industry are not adversely affected by use of economic conditions code 6303, it is necessary to lay down more detailed provisions for the use of that code;

Whereas it is desirable to lay down special provisions to apply in certain circumstances to the discharge of the inward processing procedure in respect of certain secondary compensating products;

Whereas the provisions governing application of compensatory interest under the inward processing procedure should be supplemented;

Whereas the provisions governing entry for the inward processing procedure using the drawback system should be made clearer;

Whereas it is necessary to amend in part Annex 25 on air transport costs to be included in the value of goods for customs purposes following the creation of a Customs Union with Turkey;

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Whereas Decisions 1/95 of 26 October 1995 of the EC-EFTA Joint Committee ‘Common Transit/Single Administrative Document’ invited the Czech Republic, Hungary, Poland and Slovakia to accede to the Convention of 20 May 1987 on a common transit procedure⁽⁴⁾ and the Convention on the simplification of formalities in trade in goods⁽⁵⁾; whereas the accession of these countries has to have been completed by 1 July 1996;

Whereas the explanatory notes to the single administrative document must be amended to take account of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries⁽⁶⁾;

Whereas it is desirable to adapt the legislation on inward processing to take into account changes in tariff classification of goods;

Whereas the wording of Annex 78 should be aligned on the terminology used in the Code;

Whereas, for economic reasons connected to an erroneous transposition of the CN code, it appears appropriate to amend the list contained in Annex 87;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1 **U.K.**

Regulation (EEC) No 2454/93 is amended as follows:

1. the following Article 156a is inserted:

Article 156a

- 1 The customs authorities may, at the request of the person concerned, authorize:
- by derogation from Article 32 (2) of the Code, certain elements which are to be added to the price actually paid or payable, although not quantifiable at the time of incurrence of the customs debt,
 - by derogation from Article 33 of the Code, certain charges which are not to be included in the customs value, in cases where the amounts relating to such elements are not shown separately at the time of incurrence of the customs debt,

to be determined on the basis of appropriate and specific criteria.

In such cases, the declared customs value is not to be considered as provisional within the meaning of the second indent of Article 254.

- 2 The authorization shall be granted under the following conditions:
- a the carrying out of the procedures provided for by Article 259 would, in the circumstances, represent disproportionate administrative costs;
 - b recourse to an application of Articles 30 and 31 of the Code appears to be inappropriate in the particular circumstances;
 - c there are valid reasons for considering that the amount of import duties to be charged in the period covered by the authorization will not be lower than that which would be levied in the absence of an authorization;

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- d competitive conditions amongst operators are not distorted.;
2. Article 294 (2) is replaced by the following:
2. In the case of goods listed in Annex 40, the period referred to in paragraph 1 shall be five years.;
3. Article 504 (4) is replaced by the following:
4. A location cannot be approved as more than one customs warehouse at the same time.;
4. In point (a) of the first paragraph of Article 552, the following point (vii) is added:
- (vii) further processing operations referred to in Article 557, other than those listed in points (i) to (vi) (code 6303).;
5. the second sentence of Article 557 is deleted;
6. the following point (f) is added to Article 577 (2):
- (f) assignment of a permitted customs-approved treatment or use to secondary compensating products whose destruction under customs supervision is prohibited on environmental grounds.
- For these purposes, it shall be necessary to prove that discharge of the procedure in accordance with the normal rules is either impossible or uneconomic.;
7. Article 589 is amended as follows:
- (a) in paragraph 2, the first indent is replaced by the following text:
- where a customs debt is incurred in order to allow the application of preferential tariff treatment under an agreement between the Community and a third country on imports into that country.;
- (b) in paragraph 4, point (b) is amended as follows:
- the first indent is replaced by the following:
- Interest shall be applied per month for the period running from the first day of the month following the month in which the import goods in respect of which the procedure is discharged were first entered for the procedure to the last day of the month in which the customs debt is incurred. Where release for free circulation is requested under Article 128 (4) of the Code the period to be taken into account shall be that running from the first day of the month following the month in which the relevant duties were repaid or remitted to the last day of the month in which the customs debt was incurred.;
- the fifth indent is replaced by the following:
- The simplification mentioned above, which shall be accorded by the customs authorities only on condition that the stock turnover period can be verified, may also be based, where applicable, on the length of time for which the compensating products in question are warehoused.;

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8. Article 624 is replaced by the following:

Article 624

The procedures laid down for release for free circulation under the drawback system shall apply to import goods irrespective of whether or not the equivalent compensation system is used.;

9. the following point (d) is added to Article 648 (1):

(d) particulars of cases in which point (f) of Article 577 is applied, describing the special circumstances preventing normal discharge and the conditions imposed on the products concerned.;

10. Annex 25 is amended in accordance with Annex I hereto;
11. Annex 37 is amended in accordance with Annex II hereto;
12. Annex 38 is amended in accordance with Annex III hereto;
13. Annex 77 is replaced by Annex IV hereto;
14. Annex 78 is amended in accordance with Annex V hereto;
15. Annex 79 is replaced by Annex VI hereto;
16. Annex 87 is amended in accordance with Annex VII hereto.

Article 2 **U.K.**

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

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

Done at Brussels, 30 July 1996.

For the Commission

Mario MONTI

Member of the Commission

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ANNEX I **U.K.**

Annex 25 is amended as follows:

- (a) The tables which make up the section denominated as ‘I. Europe’ in Lists I to XI are changed as indicated below:

Delete:

- Opposite Armenia: all figures.
- Opposite Georgia: all figures.

Insert:

- Opposite Armenia (in column 2): ‘see Asia’.
- Opposite Georgia (in column 2): ‘see Asia’.

- (b) The tables which make up the sections denominated as ‘IV. Asia’ in Lists I to XI are replaced by the following tables:

Percentages of air transport costs to be included in the customs value

LIST I (FEDERAL REPUBLIC OF GERMANY)

Third countries	Airport of departure	Airport of arrival											
		Berlin	Bremen	Dresden	Düsseldorf	Frankfurt	Hannover	Hamburg	Munich	Nuremberg	Stuttgart	Frankfurt	Barth
1	2	3	4	5	6	7	8	9	10	11	12	13	14
‘IV. ASIA													
Afghanistan	all airports	48	46	48	46	48	46	46	48	50	48	47	48
Armenia	all airports	32	29	32	29	30	30	30	30	32	32	32	30
Azerbaijan	all airports	32	29	32	29	30	30	30	30	32	32	32	30
Bahrain	all airports	43	40	43	42	43	41	41	43	46	45	42	45
Bangladesh	all airports	48	46	48	46	48	46	46	48	50	48	47	48
Bhutan	see Nepal												
Brunei	see Malaysia												
Burma	see Myanmar												
China	all airports	67	66	67	66	67	66	66	67	69	68	66	68
Cyprus	all airports	9	8	9	8	8	8	8	9	8	8	8	8

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Georgia	all airports	32	29	32	29	30	30	30	30	32	32	32	30
Hong Kong	all airports	80	78	80	79	80	78	79	80	83	81	79	81
India	all airports	48	46	48	46	48	46	46	48	50	48	47	48
Indonesia	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Iran	all airports	32	29	32	29	30	30	30	30	32	32	32	30
Iraq	all airports	32	29	32	29	30	30	30	30	32	32	32	30
Israel	all airports	26	25	26	25	26	24	24	26	29	27	24	27
Japan	all airports	84	83	84	84	84	83	83	84	86	85	83	85
Jordan	all airports	27	25	27	26	27	25	25	27	30	28	25	28
Kampuchea	all airports	64	62	64	63	64	62	63	64	66	66	63	65
Kazakhstan	all airports	86	82	86	79	80	83	83	86	86	81	84	79
Korea (North)	all airports	80	78	80	79	80	78	78	80	83	81	79	81
Korea (South)	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Kuwait	all airports	32	29	32	29	30	30	30	30	32	32	32	30
Kyrgyzstan	all airports	86	82	86	79	80	83	83	86	86	81	84	79
Laos	all airports	64	62	64	63	64	62	63	64	66	66	63	65
Lebanon	all airports	24	22	24	23	24	22	23	24	27	26	22	25
Macao	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Malaysia	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Maldives	all airports	66	63	66	64	66	63	64	66	68	67	63	67

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Mongolia	all airports	99	93	99	90	91	94	94	99	98	92	98	90
Muscat and Oman	all airports	44	40	44	42	43	41	41	43	46	45	43	45
Myanmar	all airports	64	62	64	63	64	62	63	64	66	66	63	65
Nepal	all airports	48	46	48	46	48	46	46	48	50	48	47	48
Oman	see Muscat and Oman												
Pakistan	all airports	48	46	48	46	48	46	46	48	50	48	47	48
Philippines	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Qatar	all airports	43	40	43	42	43	41	41	43	46	45	42	45
Saudi Arabia	all airports	43	40	43	42	43	41	41	43	46	45	42	45
Singapore	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Sri Lanka	all airports	66	63	66	64	66	63	64	66	68	67	63	67
Syria	all airports	27	25	27	26	27	25	25	27	30	28	25	28
Tajikistan	all airports	86	82	86	79	80	83	83	86	86	81	84	79
Taiwan	all airports	80	78	80	79	80	78	79	80	83	81	79	81
Thailand	all airports	64	62	64	63	64	62	63	64	66	66	63	65
Turkmenistan	all airports	86	82	86	79	80	83	83	86	86	81	84	79
United Arab Emirates	all airports	43	40	43	42	43	41	41	43	46	45	42	45
Uzbekistan	all airports	86	82	86	79	80	83	83	86	86	81	84	79
Vietnam	all airports	64	62	64	63	64	62	63	64	66	66	63	65

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Yemen	all airports	43	40	43	42	43	41	41	43	46	45	42	45
Arab Republic													
V.	all airports and AUSTRALIA and OCEANIA	79	78	79	78	79	78	78	79	81	80	78	80

LIST II (BENELUX)

Third countries	Airport of departure	Airport of arrival		
		Brussels	Amsterdam	Luxembourg
1	2	3	4	5
IV. ASIA				
Afghanistan	all airports	47	47	46
Armenia	all airports	28	28	28
Azerbaijan	all airports	28	28	28
Bahrein	all airports	41	41	40
Bangladesh	all airports	47	47	46
Bhutan	see Nepal			
Brunei	see Malaysia			
Burma	see Myanmar			
China	all airports	64	62	61
Cyprus	all airports	2	8	8
Georgia	all airports	28	28	28
Hong Kong	all airports	78	78	78
India	all airports	47	47	46
Indonesia	all airports	78	78	78
Iran	all airports	28	28	28
Iraq	all airports	28	28	28
Israel	all airports	23	23	23
Japan	all airports	82	83	82
Jordan	all airports	24	25	24
Kampuchea	all airports	57	57	56
Kazakhstan	all airports	77	77	77
Korea (North)	all airports	77	78	77
Korea (South)	all airports	77	78	77
Kuwait	all airports	28	28	28

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Kyrgyzstan	all airports	77	77	77
Laos	all airports	57	57	56
Lebanon	all airports	22	22	21
Macao	all airports	78	78	78
Malaysia	all airports	78	78	78
Maldives	all airports	68	68	67
Mongolia	all airports	87	87	85
Muscat and Oman	all airports	41	41	40
Myanmar	all airports	57	57	56
Nepal	all airports	47	47	46
Oman	see Muscat and Oman			
Pakistan	all airports	47	47	46
Philippines	all airports	78	78	78
Qatar	all airports	41	41	40
Saudi Arabia	all airports	41	41	40
Singapore	all airports	78	78	78
Sri Lanka	all airports	68	68	67
Syria	all airports	24	25	24
Tajikistan	all airports	77	77	77
Taiwan	all airports	78	78	78
Thailand	all airports	57	57	56
Turkmenistan	all airports	77	77	77
United Arab Emirates	all airports	41	41	40
Uzbekistan	all airports	77	77	77
Vietnam	all airports	57	57	56
Yemen, Arab Republic	all airports	41	41	40
V.	AUSTRALIA and OCEANIA	78	79	78

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LIST III (FRANCE)

Third countries	Airport of departure	Airport of arrival							
		Ajaccio	Bordeaux	Lyon	Marseille	Nantes	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10
IV.									
ASIA									
Afghanistan	all airports	46	43	46	43	42	44	46	44
Armenia	all airports	25	22	25	25	23	25	27	23
Azerbaijan	all airports	25	22	25	25	23	25	27	23
Bahrain	all airports	48	43	48	49	42	44	47	45
Bangladesh	all airports	46	43	46	43	42	44	46	44
Bhutan	see Nepal								
Brunei	see Malaysia								
Burma	see Myanmar								
China	all airports	66	64	66	67	63	65	66	66
Cyprus	all airports	2	2	2	2	2	2	2	2
Georgia	all airports	25	22	25	25	23	25	27	23
Hong Kong	all airports	81	78	81	81	77	78	80	79
India	all airports	46	43	46	43	42	44	46	44
Indonesia	all airports	81	78	81	81	77	78	80	79
Iran	all airports	25	22	25	25	23	25	27	23
Iraq	all airports	25	22	25	25	23	25	27	23
Israel	all airports	26	23	26	27	22	23	25	24

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Japan	all airports	85	82	85	85	80	83	84	83
Jordan	all airports	27	24	27	28	23	25	27	25
Kampuchea	all airports	66	63	66	66	63	64	65	65
Kazakhstan	all airports	72	70	76	70	71	76	77	70
Korea (North)	all airports	80	77	80	81	76	78	79	78
Korea (South)	all airports	81	78	81	81	77	78	80	79
Kuwait	all airports	25	22	25	25	23	25	27	23
Kyrgyzstan	all airports	72	70	76	70	71	76	77	70
Laos	all airports	66	63	66	66	63	64	65	65
Lebanon	all airports	78	74	78	78	74	75	77	76
Macao	all airports	81	78	81	81	77	78	80	79
Malaysia	all airports	81	78	81	81	77	78	80	79
Maldives	all airports	75	71	75	76	71	72	74	73
Mongolia	all airports	82	79	86	84	81	86	87	80
Muscat and Oman	all airports	60	55	59	60	54	56	59	57
Myanmar	all airports	66	63	66	66	63	64	65	65
Nepal	all airports	46	43	46	43	42	44	46	44
Oman	see Muscat and Oman								
Pakistan	all airports	46	43	46	43	42	44	46	44

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Philippines	all airports	81	78	81	81	77	78	80	79
Qatar	all airports	48	43	48	49	42	44	47	45
Saudi Arabia	all airports	48	43	48	49	42	44	47	45
Singapore	all airports	81	78	81	81	77	78	80	79
Sri Lanka	all airports	75	71	75	76	71	72	74	73
Syria	all airports	27	24	27	28	23	25	27	25
Tajikistan	all airports	72	70	76	70	71	76	77	70
Taiwan	all airports	81	78	81	81	77	78	80	79
Thailand	all airports	66	63	66	66	63	64	65	65
Turkmenistan	all airports	72	70	76	70	71	76	77	70
United Arab Emirates	all airports	60	55	59	60	54	56	59	57
Uzbekistan	all airports	72	70	76	70	71	16	77	70
Vietnam	all airports	66	63	66	66	63	64	65	65
Yemen, Arab Republic	all airports	57	52	57	58	51	53	56	54
V.	all airports and AUSTRALIA and OCEANIA	80	77	79	80	76	78	79	78

LIST IV (ITALY)

Third countries of departure	Airport of arrival								
	Alghero	Brindisi	Florence Pisa	Milan	Naples	Palermo	Rome	Venice	
1	2	3	4	5	6	7	8	9	10

IV.
ASIA

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Afghanistan	all airports	56	55	57	55	58	55	59	55
Armenia	all airports	36	43	38	38	38	36	40	41
Azerbaijan	all airports	36	43	38	38	38	36	40	41
Bahrain	all airports	52	51	54	51	55	52	58	52
Bangladesh	all airports	56	55	57	55	58	55	59	55
Bhutan	see Nepal								
Brunei	see Malaysia								
Burma	see Myanmar								
China	all airports	69	68	69	68	70	68	71	68
Cyprus	all airports	2	2	2	2	2	2	3	2
Georgia	all airports	36	43	38	38	38	36	40	41
Hong Kong	all airports	71	70	71	71	72	71	73	71
India	all airports	56	55	57	55	58	55	59	55
Indonesia	all airports	71	70	71	71	72	71	73	71
Iran	all airports	36	43	38	38	38	36	40	41
Iraq	all airports	36	43	38	38	38	36	40	41
Israel	all airports	29	28	31	29	32	29	34	29
Japan	all airports	73	72	73	72	74	72	75	72
Jordan	all airports	31	29	32	30	33	30	36	30
Kampuchea	all airports	75	74	75	74	76	74	78	74

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Kazakhstan	all airports	68	87	70	69	71	68	73	74
Korea (North)	all airports	71	70	71	71	72	71	73	71
Korea (South)	all airports	71	70	71	71	72	71	73	71
Kuwait	all airports	36	43	38	38	38	36	40	41
Kyrgyzstan	all airports	68	87	70	69	71	68	73	74
Laos	all airports	75	74	75	74	76	74	78	74
Lebanon	all airports	81	80	81	80	82	80	84	80
Macao	all airports	71	70	71	71	72	71	73	71
Malaysia	all airports	71	70	71	71	72	71	73	71
Maldives	all airports	78	77	79	77	80	78	82	78
Mongolia	all airports	89	100	92	90	93	89	96	97
Muscat and Oman	all airports	63	62	65	63	66	63	68	63
Myanmar	all airports	75	74	75	74	76	74	78	74
Nepal	all airports	56	55	57	55	58	55	59	55
Oman	see Muscat and Oman								
Pakistan	all airports	56	55	57	55	58	55	59	55
Philippines	all airports	71	70	71	71	72	71	73	71
Qatar	all airports	52	51	54	51	55	52	58	52
Saudi Arabia	all airports	52	51	54	51	55	52	58	58

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Singapore	all airports	71	70	71	71	72	71	73	71
Sri Lanka	all airports	78	77	79	77	80	78	82	78
Syria	all airports	31	29	32	30	33	30	36	30
Tajikistan	all airports	68	87	70	69	71	68	73	74
Taiwan	all airports	71	70	71	71	72	71	73	71
Thailand	all airports	75	74	75	74	76	74	78	74
Turkmenistan	all airports	68	87	70	69	71	68	73	74
United Arab Emirates	all airports	63	62	65	63	66	63	68	63
Uzbekistan	all airports	68	87	70	69	71	68	73	74
Vietnam	all airports	75	74	75	74	76	74	78	74
Yemen, Arab Republic	all airports	61	59	62	60	63	60	66	60
V.	all airports and AUSTRALIA and OCEANIA	82	82	83	82	84	82	85	82

LIST V (UNITED KINGDOM, DENMARK, IRELAND)

Third countries of departure	Airport of arrival				Denmark (all airports)	Ireland (all airports)	
	Belfast	London	Manchester	Brestwick			
1	2	3	4	5	6	7	8

IV. ASIA

Afghanistan	all airports	40	42	42	40	50	41
Armenia	all airports	21	24	23	22	40	20
Azerbaijan	all airports	21	24	23	22	40	20

Changes to legislation: Comission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Bahrein	all airports	37	41	40	38	38	37
Bangladesh	all airports	40	42	42	40	50	41
Bhutan	see Nepal						
Brunei	see Malaysia						
Burma	see Myanmar						
China	all airports	59	62	61	60	69	59
Cyprus	all airports	1	2	1	1	2	1
Georgia	all airports	21	24	23	22	40	20
Hong Kong	all airports	73	76	75	73	76	72
India	all airports	40	42	42	40	50	41
Indonesia	all airports	73	76	75	73	76	72
Iran	all airports	21	24	23	22	40	20
Iraq	all airports	21	24	23	22	40	20
Israel	all airports	19	21	20	19	19	18
Japan	all airports	78	81	80	78	81	78
Jordan	all airports	20	23	21	20	19	19
Kampuchea	all airports	55	58	57	56	58	55
Kazakhstan	all airports	67	72	70	69	84	65
Korea (North)	all airports	73	76	75	73	76	72
Korea (South)	all airports	73	76	75	73	76	72

ANNEX I

Document Generated: 2024-01-07

Changes to legislation: Comission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Kuwait	all airports	21	24	23	22	40	20
Kyrgyzstan	all airports	67	72	70	69	84	65
Laos	all airports	55	58	57	56	58	55
Lebanon	all airports	18	20	19	18	19	16
Macao	all airports	73	76	75	73	76	72
Malaysia	all airports	73	76	75	73	76	72
Maldives	all airports	55	59	57	55	55	56
Mongolia	all airports	76	82	80	78	95	74
Muscat and Oman	all airports	49	53	51	49	47	48
Myanmar	all airports	55	58	57	56	58	55
Nepal	all airports	40	42	42	40	50	41
Oman	see Muscat and Oman						
Pakistan	all airports	40	42	40	40	50	41
Philippines	all airports	73	76	75	73	76	72
Qatar	all airports	37	41	40	38	38	37
Saudi Arabia	all airports	37	41	40	38	42	37
Singapore	all airports	73	76	75	73	76	72
Sri Lanka	all airports	55	59	57	55	55	56
Syria	all airports	20	23	21	20	19	19

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Tajikistan	all airports	20	23	21	20	23	19
Taiwan	all airports	73	76	75	73	76	72
Thailand	all airports	55	58	57	56	58	55
Turkmenistan	all airports	67	72	70	69	84	65
United Arab Emirates	all airports	37	41	40	38	42	37
Uzbekistan	all airports	67	72	70	69	84	65
Vietnam	all airports	55	58	57	56	58	55
Yemen, Arab Republic	all airports	46	50	48	46	46	45
V.	all airports AUSTRALIA and OCEANIA	74	77	76	74	78	74

LIST VI (GREECE)

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion	Corfu	Rhodes	Salonika
1	2	3	4	5	6	7

IV.
ASIA

Afghanistan	all airports	77	73	72	72	73
Armenia	all airports	20	18	18	18	18
Azerbaijan	all airports	20	18	18	18	17
Bahrein	all airports	84	74	72	71	74
Bangladesh	all airports	77	73	72	72	73
Bhutan	see Nepal					
Brunei	see Malaysia					

Changes to legislation: Comission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Burma	see Myanmar					
China	all airports	78	75	75	74	75
Cyprus	all airports	37	28	27	26	28
Georgia	all airports	20	18	18	18	18
Hong Kong	all airports	64	62	62	62	62
India	all airports	77	73	72	72	73
Indonesia	all airports	64	62	62	62	62
Iran	all airports	20	18	18	18	18
Iraq	all airports	20	18	18	18	18
Israel	all airports	64	51	49	47	51
Japan	all airports	82	80	80	80	81
Jordan	all airports	64	51	49	47	51
Kampuchea	all airports	92	89	88	87	89
Kazakhstan	all airports	55	52	51	50	52
Korea (North)	all airports	92	89	88	87	89
Korea (South)	all airports	92	89	88	87	89
Kuwait	all airports	20	18	18	18	18
Kyrgyzstan	all airports	55	52	51	50	52
Laos	all airports	92	89	88	87	89
Lebanon	all airports	62	49	47	46	49

Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Macao	all airports	92	89	88	87	89
Malaysia	all airports	92	89	88	87	89
Maldives	all airports	94	90	89	89	90
Mongolia	all airports	71	67	66	66	67
Muscat and Oman	all airports	88	81	80	79	81
Myanmar	all airports	92	89	88	87	89
Nepal	all airports	77	73	72	72	73
Oman	see Muscat and Oman					
Pakistan	all airports	77	73	72	72	73
Philippines	all airports	92	89	88	87	89
Qatar	all airports	84	74	72	71	74
Saudi Arabia	all airports	84	74	72	71	74
Singapore	all airports	92	89	88	87	89
Sri Lanka	all airports	94	90	89	89	90
Syria	all airports	59	52	50	49	53
Tajikistan	all airports	55	52	51	50	52
Taiwan	all airports	92	89	88	87	89
Thailand	all airports	92	89	88	87	89
Turkmenistan	all airports	55	52	51	50	52
United Arab Emirates	all airports	88	81	80	79	81

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Uzbekistan	all airports	55	52	51	50	52
Vietnam	all airports	92	89	88	87	89
Yemen, Arab Republic	all airports	80	80	79	78	80
V.	all airports AUSTRALIA and OCEANIA	97	95	94	94	95

LIST VII (SPAIN)

Third countries	Airport of departure	Airport of arrival							
		Barcelona	Bilbao	Las Palmas	Madrid	Palma	Valencia	Seville	St Jacques de Compostelle
1	2	3	4	5	6	7	8	9	10

**IV.
ASIA**

Afghanistan	all airports	69	65	56	64	70	69	63	60
Armenia	all airports	21	18	13	17	21	19	16	16
Azerbaijan	all airports	21	18	13	17	21	19	16	16
Bahrain	all airports	54	48	38	47	54	50	45	43
Bangladesh	all airports	69	65	56	64	70	69	63	60
Bhutan	see Nepal								
Brunei	see Malaysia								
Burma	see Myanmar								
China	all airports	64	61	54	61	65	62	60	59
Cyprus	all airports	17	15	11	14	18	16	14	13
Georgia	all airports	21	18	13	17	21	19	16	16

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Hong Kong	all airports	76	64	57	63	67	65	62	62
India	all airports	69	65	56	64	70	69	63	60
Indonesia	all airports	76	64	57	63	67	65	62	62
Iran	all airports	21	18	13	17	21	19	16	16
Iraq	all airports	21	18	13	17	21	19	16	16
Israel	all airports	27	24	18	24	29	26	23	21
Japan	all airports	88	75	69	75	79	88	74	73
Jordan	all airports	28	25	19	25	30	27	24	22
Kampuchea	all airports	77	73	68	73	71	76	72	70
Kazakhstan	all airports	38	35	29	35	38	37	34	33
Korea (North)	all airports	76	64	57	63	67	65	62	62
Korea (South)	all airports	76	64	57	63	67	65	62	62
Kuwait	all airports	21	18	13	17	21	19	16	16
Kyrgyzstan	all airports	38	35	29	35	38	37	34	33
Laos	all airports	77	73	68	73	71	76	72	70
Lebanon	all airports	26	23	17	23	28	25	22	20
Macao	all airports	76	64	57	63	67	65	62	62
Malaysia	all airports	76	64	57	63	67	65	62	62
Maldives	all airports	74	70	100	70	75	73	70	66
Mongolia	all airports	69	67	58	65	69	68	64	63

Changes to legislation: Comission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Muscat and Oman	all airports	57	52	45	51	58	55	50	47
Myanmar	all airports	77	73	68	73	71	76	72	78
Nepal	all airports	69	65	56	64	70	69	63	60
Oman	see Muscat and Oman								
Pakistan	all airports	69	65	56	64	70	69	63	60
Philippines	all airports	76	64	57	63	67	65	62	62
Qatar	all airports	54	48	38	47	54	50	45	43
Saudi Arabia	all airports	54	48	38	47	54	50	45	43
Singapore	all airports	76	64	57	63	67	65	62	62
Sri Lanka	all airports	74	70	100	70	75	73	70	66
Syria	all airports	28	25	19	25	30	27	24	22
Tajikistan	all airports	38	35	29	35	38	37	34	33
Taiwan	all airports	76	64	57	63	67	65	62	62
Thailand	all airports	77	73	68	73	71	76	72	70
Turkmenistan	all airports	38	35	29	35	38	37	34	33
United Arab Emirates	all airports	57	52	45	51	58	55	50	47
Uzbekistan	all airports	38	35	29	35	38	37	34	33
Vietnam	all airports	77	73	68	73	71	76	72	70
Yemen, Arab Republic	all airports	56	51	100	53	59	56	53	49

Changes to legislation: Comission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

V.	all airports and AUSTRALIA and OCEANIA	85	82	82	83	86	85	83	80
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LIST VIII (PORTUGAL)

Third countries	Airport of departure	Airport of arrival			
		Funchal	Lisbon	Ponta Delgada	Oporto
1	2	3	4	5	6
IV. ASIA					
Afghanistan	all airports	55	60	51	61
Armenia	all airports	15	18	14	18
Azerbaijan	all airports	15	18	14	18
Bahrein	all airports	37	43	34	43
Bangladesh	all airports	55	60	51	61
Bhutan	see Nepal				
Brunei	see Malaysia				
Burma	see Myanmar				
China	all airports	55	58	52	59
Cyprus	all airports	10	12	8	12
Georgia	all airports	15	18	14	18
Hong Kong	all airports	57	62	56	62
India	all airports	55	60	51	61
Indonesia	all airports	57	62	56	62
Iran	all airports	15	18	14	18
Iraq	all airports	15	18	14	18
Israel	all airports	20	29	17	23
Japan	all airports	60	64	57	64
Jordan	all airports	21	30	18	24
Kampuchea	all airports	66	61	62	70
Kazakhstan	all airports	29	32	26	32
Korea (North)	all airports	57	62	56	62
Korea (South)	all airports	57	62	56	62

Changes to legislation: Comission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Kuwait	all airports	15	18	14	18
Kyrgyzstan	all airports	29	32	26	32
Laos	all airports	66	61	62	70
Lebanon	all airports	19	28	16	22
Macao	all airports	57	62	56	62
Malaysia	all airports	57	62	56	62
Maldives	all airports	63	67	59	67
Mongolia	all airports	58	64	55	64
Muscat and Oman	all airports	55	60	51	61
Myanmar	all airports	66	61	62	70
Nepal	all airports	55	60	51	61
Oman	see Muscat and Oman				
Pakistan	all airports	55	60	51	61
Philippines	all airports	57	62	56	62
Qatar	all airports	37	43	34	43
Saudi Arabia	all airports	37	43	34	43
Singapore	all airports	57	62	56	62
Sri Lanka	all airports	65	68	60	68
Syria	all airports	21	30	18	24
Tajikistan	all airports	29	32	26	32
Taiwan	all airports	57	62	56	62
Thailand	all airports	66	61	62	70
Turkmenistan	all airports	29	32	26	32
United Arab Emirates	all airports	55	60	51	61
Uzbekistan	all airports	29	32	26	32
Vietnam	all airports	66	61	62	70
Yemen, Arab Republic	all airports	45	49	40	49
V.	all airports AUSTRALIA and OCEANIA	81	83	77	82

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LIST IX (SWEDEN)

Third countries	Airport of departure	Airport of arrival			
		Gothenburg	Malmö	Norrköping	Stockholm
1	2	3	4	5	6
IV. ASIA					
Afghanistan	all airports	94	97	96	97
Armenia	all airports	22	21	20	20
Azerbaijan	all airports	22	21	20	20
Bahrein	all airports	19	20	33	33
Bangladesh	all airports	94	97	96	97
Bhutan	see Nepal				
Brunei	see Malaysia				
Burma	see Myanmar				
China	all airports	94	98	98	99
Cyprus	all airports	2	3	2	2
Georgia	all airports	22	21	20	20
Hong Kong	all airports	96	99	97	98
India	all airports	94	97	96	97
Indonesia	all airports	96	99	97	98
Iran	all airports	22	21	20	20
Iraq	all airports	22	21	20	20
Israel	all airports	14	16	15	14
Japan	all airports	96	98	98	99
Jordan	all airports	14	16	15	14
Kampuchea	all airports	94	97	96	97
Kazakhstan	all airports	94	97	96	97
Korea (North)	all airports	94	98	98	99
Korea (South)	all airports	94	98	98	99
Kuwait	all airports	22	21	20	20
Kyrgyzstan	all airports	92	96	94	96
Laos	all airports	94	97	96	97

Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Lebanon	all airports	14	16	15	14
Macao	all airports	96	99	97	98
Malaysia	all airports	96	99	97	98
Maldives	all airports	54	56	55	55
Mongolia	all airports	95	97	97	99
Muscat and Oman	all airports	19	20	33	33
Myanmar	all airports	94	97	96	97
Nepal	all airports	94	97	96	97
Oman	see Muscat and Oman				
Pakistan	all airports	94	97	96	97
Philippines	all airports	96	99	97	98
Qatar	all airports	19	20	33	33
Saudi Arabia	all airports	19	20	33	33
Singapore	all airports	96	99	97	98
Sri Lanka	all airports	54	56	55	55
Syria	all airports	14	16	15	14
Tajikistan	all airports	92	96	94	96
Taiwan	all airports	96	99	97	98
Thailand	all airports	94	97	96	97
Turkmenistan	all airports	92	96	94	96
United Arab Emirates	all airports	19	20	33	33
Uzbekistan	all airports	92	96	94	96
Vietnam	all airports	94	97	96	97
Yemen, Arab Republic	all airports	19	20	33	33
V. AUSTRALIA and OCEANIA	all airports	75	77	76	77

LIST X (AUSTRIA)

Third countries	Airport of departure	Airport of arrival			
		Innsbruck	Klagenfurt	Salzburg	Vienna

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1	2	3	4	5	6
IV. ASIA					
Afghanistan	all airports	53	56	54	56
Armenia	all airports	89	96	92	97
Azerbaijan	all airports	13	15	14	16
Bahrein	all airports	26	28	27	28
Bangladesh	all airports	53	56	54	56
Bhutan	see Nepal				
Brunei	see Malaysia				
Burma	see Myanmar				
China	all airports	70	73	72	73
Cyprus	all airports	3	7	3	7
Georgia	all airports	89	96	92	97
Hong Kong	all airports	80	82	80	82
India	all airports	53	56	54	56
Indonesia	all airports	80	82	80	82
Iran	all airports	89	96	92	97
Iraq	all airports	89	96	92	97
Israel	all airports	24	26	24	26
Japan	all airports	96	98	97	100
Jordan	all airports	24	26	24	26
Kampuchea	all airports	79	81	81	81
Kazakhstan	all airports	92	96	94	99
Korea (North)	all airports	95	98	97	99
Korea (South)	all airports	95	98	97	99
Kuwait	all airports	89	96	92	97
Kyrgyzstan	all airports	92	96	94	99
Laos	all airports	79	81	81	81
Lebanon	all airports	24	26	24	26
Macao	all airports	80	82	80	82
Malaysia	all airports	80	82	80	82
Maldives	all airports	71	73	69	73

Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Mongolia	all airports	95	97	96	99
Muscat and Oman	all airports	26	28	27	28
Myanmar	all airports	79	81	81	81
Nepal	all airports	53	56	54	56
Oman	see Muscat and Oman				
Pakistan	all airports	53	56	54	56
Philippines	all airports	80	82	80	82
Qatar	all airports	26	28	27	28
Saudi Arabia	all airports	26	28	27	28
Singapore	all airports	80	82	80	82
Sri Lanka	all airports	71	73	69	73
Syria	all airports	24	26	24	26
Tajikistan	all airports	92	96	94	99
Taiwan	all airports	80	82	80	82
Thailand	all airports	79	81	81	81
Turkmenistan	all airports	92	96	94	99
United Arab Emirates	all airports	26	28	27	28
Uzbekistan	all airports	92	96	94	99
Vietnam	all airports	79	81	81	81
Yemen, Arab Republic	all airports	26	28	27	28
V. AUSTRALIA and OCEANIA	all airports	73	74	73	73

LIST XI (FINLAND)

Third countries	Airport of departure	Airport of arrival		
		Helsinki	Tampere	Turku
1	2	3	4	5
IV. ASIA				
Afghanistan	all airports	100	97	97
Armenia	all airports	16	15	19

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Azerbaijan	all airports	100	92	95
Bahrein	all airports	33	32	32
Bangladesh	all airports	100	97	97
Bhutan	see Nepal			
Brunei	see Malaysia			
Burma	see Myanmar			
China	all airports	100	98	97
Cyprus	all airports	7	7	7
Georgia	all airports	100	92	95
Hong Kong	all airports	100	99	98
India	all airports	100	97	97
Indonesia	all airports	100	99	98
Iran	all airports	16	15	19
Iraq	all airports	16	15	19
Israel	all airports	16	15	15
Japan	all airports	100	98	98
Jordan	all airports	16	15	15
Kampuchea	all airports	100	97	97
Kazakhstan	all airports	100	96	96
Korea (North)	all airports	100	97	97
Korea (South)	all airports	100	97	97
Kuwait	all airports	100	96	96
Kyrgyzstan	all airports	100	96	96
Laos	all airports	100	97	97
Lebanon	all airports	16	15	15
Macao	all airports	100	99	98
Malaysia	all airports	100	99	98
Maldives	all airports	60	55	55
Mongolia	all airports	100	94	95
Muscat and Oman	all airports	33	32	32
Myanmar	all airports	100	97	97
Nepal	all airports	100	97	97
Oman	see Muscat and Oman			

Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Pakistan	all airports	100	97	97
Philippines	all airports	100	99	98
Qatar	all airports	33	32	32
Saudi Arabia	all airports	33	32	32
Singapore	all airports	100	99	98
Sri Lanka	all airports	60	55	55
Syria	all airports	16	15	15
Tajikistan	all airports	100	96	96
Taiwan	all airports	100	99	98
Thailand	all airports	100	97	97
Turkmenistan	all airports	100	96	96
United Arab Emirates	all airports	33	32	32
Uzbekistan	all airports	100	96	96
Vietnam	all airports	100	97	97
Yemen, Arab Republic	all airports	33	32	32
V.	AUSTRALIA and OCEANIA	79	79	79'

ANNEX II U.K.

The following footnote ⁽¹⁾ is inserted after the title of Annex 37:

- ⁽¹⁾ The term “EFTA” in this Annex refers not only to the EFTA countries but to the other non-Community contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.

ANNEX III U.K.

Annex 38 is hereby amended as follows:

- the following footnote ⁽²⁾ is inserted after the title of the Annex:

⁽²⁾ The term “EFTA” in this Annex refers not only to the EFTA countries but to the other non-Community contracting parties to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods.
- the notes concerning boxes 10, 11, 15a and 17a must read as follows:

Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

The provisions of Council Regulation (EC) No 1172/95⁽⁷⁾ apply, in particular those contained in Article 9 (1).

— the following codes must be added to the list for box 51:

CZ	Czech Republic
HU	Hungary
PL	Poland
SK	Slovakia.

ANNEX IV **U.K.**

‘ANNEX 77 **U.K.**

STANDARD RATES OF YIELD

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁰
CN code	Description		Code ⁰	Description	
(1)		(2)	(3)	(4)	(5)
0407 00 30	Eggs in shell	1	0408 99 80	(a) Eggs, not in shell, liquid or frozen	86,00
			ex 0511 90 80	(b) Shells	12,00
		2	0408 19 81 and 0408 19 89	(a) Egg yolks, liquid or frozen	33,00
			3502 19 90	(b) Ovalbumin, liquid or frozen	53,00

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			ex 0511 99 80	(c) Shells	12,00
		3	0408 91 80	(a) Eggs, not in shell, dried	22,10
			ex 0511 99 80	(b) Shells	12,00
		4	0408 11 80	(a) Egg yolks, dried	15,40
			3502 11 90	(b) Ovalbumin, dried (in crystals)	7,40
			ex 0511 99 80	(c) Shells	12,00
		5	0408 11 80	(a) Egg yolks, dried	15,40
			3502 11 90	(b) Ovalbumin, dried (in another form)	6,50
			ex 0511 99 80	(c) Shells	12,00
0408 99 80	Eggs, not in shell, liquid or frozen	6	0408 91 80	Eggs, not in shell, dried	25,70
0408 19 81 and 0408 19 89	Egg yolks, liquid or frozen	7	0408 11 80	Egg yolks, dried	46,60
ex 1001 90 99	Common wheat	8	1101 00 15 (100)	(a) Common wheat flour having by weight on the dry product	73,00

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			an ash content not exceeding 0,60 %	
	ex 2302 30 10	(b)	Bran	22,50
	ex 2302 30 90	(c)	Sharps	2,50
9	1101 00 15 (130)	(a)	Common wheat flour having by weight on the dry product an ash content exceeding 0,60 % but not exceeding 0,90 %	78,13
	ex 2302 30 10	(b)	Bran	20,00
10	1101 00 15 (150)	(a)	Common wheat flour having by weight on the dry product an ash content exceeding 0,90 %	84,75

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			but not exceeding 1,10 %	
	ex 2302 30 10	(b)	Bran	13,25
11	1101 00 15 (170)	(a)	Common wheat flour having by weight on the dry product an ash content exceeding 1,10 % but not exceeding 1,65 %	91,75
	ex 2302 30 10	(b)	Bran	6,25
12	1101 00 15 (180)		Common wheat flour having by weight on the dry product an ash content exceeding 1,65 % but not exceeding 1,90 %	98,03
13	1104 29 11		Hulled wheat (shelled or husked) whether or not sliced or kibbled ⁰	98,04
14	1107 10 11	(a)	Malt, unroasted,	56,18

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			obtained from wheat, in the form of flour	
	ex 1001 90 99	(b)	Not-germinated common wheat	1,00
	ex 2302 30 10	(c)	Bran	19,00
	ex 2302 30	(d)	Rootlets	3,50
15	1107 10 19	(a)	Malt, unroasted, obtained from wheat, in a form other than of flour	75,19
	ex 1001 90 99	(b)	Not-germinated common wheat	1,00
	ex 2302 30	(c)	Rootlets	3,50
16	1108 11 00	(a)	Wheat starch	45,46
	1109 00 00	(b)	Wheat gluten	7,50
	ex 2302 30 10	(c)	Bran	25,50
	ex 2303 10 90	(d)	Residues of starch manufacture	12,00

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1001 10 00	Durum wheat	17	11 031 110	(a)	Cereal meal 'Couscous' ⁰	50,00
			11 031 110	(b)	Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	17,00
			11 010 011	(c)	Flour	8,00
			ex 23 023 010	(d)	Bran	20,00
		18	11 031 110	(a)	Cereal groats and cereal meal with an ash content, referred to dry matter, of less than 0,95	60,00

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			% by weight	
	11 010 011	(b)	Flour	15,00
	ex 2302 30 10	(c)	Bran	20,00
19	1103 11 10	(a)	Cereal groats and cereal meal with an ash content, referred to dry matter, of 0,95 % or more but less than 1,30 % by weight	67,00
	1101 00 11	(b)	Flour	8,00
	ex 2302 30 10	(c)	Bran	20,00
20	1103 11 10	(a)	Cereal groats and cereal meals with an ash content, referred to dry matter, of	75,00

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			1,30 % or more by weight	
		ex 2302 30 10	(b) Bran	20,00
21		ex 1902 19 10	(a) Pasta, containing no eggs and no common wheat flour or meal, with an ash content in the dry matter not exceeding 0,95 % by weight	62,50
		1101 00 11	(b) Flour	13,70
		ex 2302 30 10	(c) Bran	18,70
22		ex 1902 19 10	(a) Pasta, containing no eggs and no common wheat flour or meal, with an	66,67

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				ash content in the dry matter of more than 0,95 % but not exceeding 1,10 % by weight	
		1101 00 11	(b)	Flour	8,00
		ex 2302 30 10	(c)	Bran	20,00
23		ex 1902 19 10	(a)	Pasta, containing no eggs and no common wheat flour or meal, with an ash content in the dry matter of more than 1,10 % but not exceeding 1,30 %	71,43

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			by weight	
		1101 00 11	(b) Flour	3,92
		ex 2302 30 10	(c) Bran	19,64
24		ex 1902 19 10	(a) Pasta, containing no eggs and no common wheat flour or meal, with an ash content, in the dry matter, of more than 1,30 %	79,36
		ex 2302 30 10	(b) Bran	15,00
25		ex 1902 11 00	(a) Pasta, containing eggs but no common wheat flour or meal, with an ash content, in the dry matter,	0

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			not exceeding 0,95 % by weight ⁰
	1101 00 11	(b)	Flour 13,70
	ex 2302 30 10	(c)	Bran 18,70
26	ex 1902 11 00	(a)	Pasta, containing eggs but no common wheat flour or meal, with an ash content, in the dry matter of more than 0,95 % but not exceeding 1,10 % by weight ⁰
	1101 00 11	(b)	Flour 8,00
	ex 2302 30 10	(c)	Bran 20,00
27	ex 1902 11 00	(a)	Pasta, containing eggs but no

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			common wheat flour or meal, with an ash content, in the dry matter, of more than 1,10 % but not exceeding 1,30 % by weight ⁰
	1101 00 11	(b)	Flour 3,92
	ex 2302 30 10	(c)	Bran 19,64
28	ex 1902 11 00	(a)	Pasta, containing eggs but no common wheat flour or meal, with an ash content, in the dry matter of 1,30 % or

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					more by weight ⁰
			ex 2302 30 10	(c)	Bran 15,00
1003 00 90	Barley	29	ex 1102 90 10 (100)	(a)	Barley flour, or an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight
			ex 2302 40 10	(b)	Bran 10,00
			ex 2302 40 90	(c)	Sharps 21,50
		30	ex 1103 19 30 (100)	(a)	Barley groats and meal, of an ash content, referred to
					64,52

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				dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight
		1102 90 10	(b)	Barley flour 2,00
		ex 2302 40 10	(c)	Bran 10,00
		ex 2302 40 90	(d)	Sharps 21,50
31		ex 1104 21 10 (100)	(a)	Hulled (shelled or husked) barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre 66,67

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				vontent, referred to dry matter, not exceeding 0,9 % by weight ⁰
		ex 2302 40 10	(b)	Bran 10,00
		ex 2302 40 90	(c)	Sharps 21,50
32		ex 1104 21 30 (100)	(a)	Hulled and sliced or kibbled barley, of an ash content, referred to dry matter, not exceeding 1 % by weight an of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight ("Griitze") 66,67

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			or “Grutten”) ⁰	
	ex 2302 40 10	(b)	Bran	10,00
	ex 2302 40 90	(c)	Sharps	21,50
33	ex 1104 21 50 (100)	(a)	Pearled barley ⁰ , of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc) — First category	50,00
	ex 2302 40 10	(b)	Bran	20,00
	ex 2302 40 90	(c)	Sharps	27,50
34	ex 1104 21 50 (300)	(a)	Pearled barley (6), of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc) — Second category	62,50

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		ex 2302 40 10	(b)	Bran	20,00
		ex 2302 40 90	(c)	Sharps	15,00
35		ex 1104 11 90	(a)	Flaked barley, of an ash content, referred to dry matter, not exceeding 1 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight	66,67
		ex 2302 40 10	(b)	Bran	10,00
		ex 2302 40 90	(c)	Sharps	21,33
36		ex 1107 10 91	(a)	Barley malt, unroasted, in the form of flour	56,18

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			ex 1003 00 90	(b)	Barley, not germinated	1,00
			ex 2302 40 10	(c)	Bran	19,00
			ex 2302 40	(d)	Rootlets	3,50
		37	1107 10 99	(a)	Barley malt, unroasted	76,92
			ex 1003 00 90	(b)	Barley, not germinated	1,00
			ex 2302 40	(c)	Rootlets	3,50
		38	1107 20 00	(a)	Malt, roasted	64,52
			ex 1103 00 90	(b)	Barley, not germinated	1,00
			ex 2302 40	(c)	Rootlets	3,50
1004 00 00	Oats	39	ex 1102 90 30 (100)	(a)	Oat flour, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry	55,56

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				matter, not exceeding 1,8 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated	
		ex 2302 40 10	(b)	Bran	33,00
		ex 2302 40 90	(c)	Sharps	7,50
40		ex 1103 12 00 (100)	(a)	Oat groats and meal, of an ash content, referred to dry matter, not exceeding 2,3 % by weight of a tegument content not exceeding	55,56

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			0,1 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated	
	1102 90 30	(b)	Flour	2,00
	ex 2302 40 10	(c)	Bran	33,00
	ex 2302 40 90	(d)	Sharps	7,50
41	ex 1104 22 92		Clipped oats	98,04
42	ex 1104 22 20 (100)	(a)	Hulled (shelled or husked) oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content	62,50

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			not exceeding 0,5 % by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated ⁰	
		ex 2302 40 10	(b) Bran	33,00
43		ex 1104 22 30 (100)	(a) Hulled and sliced or kibbled oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1	58,82

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				% by weight, of a moisture content not exceeding 11 % by weight and of which the peroxydase is virtually inactivated ("Grütze" or "Grutten") ⁰	
		ex 2302 40 10	(b)	Bran	33,00
		ex 2302 40 90	(c)	Sharps	3,50
44		ex 1104 12 90 (100)	(a)	Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % by	50,00

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				weight, of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	
		ex 2302 40 10	(b)	Bran	33,00
		ex 2302 40 90	(c)	Sharps	13,00
45		ex 1104 12 90 (300)	(a)	Flaked oats, of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content exceeding 0,1 % but not exceeding 1,5 % by weight,	62,50

ANNEX IV

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Changes to legislation: Commission Regulation (EC) No 1676/96 is up to date with all changes known to be in force on or before 07 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

					of a moisture content not exceeding 12 % by weight and of which the peroxydase is virtually inactivated	
			ex 2302 40 10	(b)	Bran	33,00
1005 90 00	Maize, other	46	ex 1102 20 10 (100)	(a)	Maize flour, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	71,43

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		ex 1104 30 90	(b)	Maize germ	12,00
		ex 2302 10 10	(c)	Bran	14,00
47		ex 1102 20 10 (200)	(a)	Maize flour, of a fat content exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	83,33
		ex 1104 30 90	(b)	Maize germ	8,00
		ex 2302 10 10	(c)	Bran	6,50
48		ex 1102 20 90 (100)	(a)	Maize flour, of a fat content exceeding 1,5 % but not	83,33

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				exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	
		ex 1104 30 90	(b)	Maize germ	8,00
		ex 2302 10 10	(c)	Bran	6,50
49		ex 1103 13 10 (100)	(a)	Maize groats and meal, of a fat content not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6 %	55,56

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			by weight ⁰	
	1102 20 10 or 1102 20 90	(b)	Maize flour	16,00
	ex 1104 30 90	(c)	Maize germ	12,00
	ex 2302 10 10	(d)	Bran	14,00
50	ex 1103 13 10 (300)	(a)	Maize groats and meal, of a fat content not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ⁰	71,43
	ex 1104 30 90	(b)	Maize germ	12,00
	ex 2302 10 10	(c)	Bran	14,00
51	ex 1103 13 10 (500)	(a)	Maize groats and meal, of a fat	83,33

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				content exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight ⁰	
		ex 1104 30 90	(b)	Maize germ	8,00
		ex 2302 10 10	(c)	Bran	6,50
52		ex 1103 13 90 (100)	(a)	Maize groats and meal, of a fat content exceeding 1,5 % by weight but not exceeding 1,7 % by weight	83,33

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			and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight ⁰	
	ex 1104 30 90	(b)	Maize germ	8,00
	ex 2302 10 10	(c)	Bran	6,50
53	ex 1104 19 50 (110)	(a)	Flaked maize, of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7 % by weight	62,50
	ex 2302 10 10	(b)	Bran	35,50

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	54	ex 1104 19 50 (130)	(a)	Flaked maize, of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	76,92
		ex 2302 10 10	(b)	Bran	21,08
	55	ex 1104 19 50 (150)	(a)	Flaked maize, of a fat content, referred to dry matter, exceeding 1,3 % by weight but not exceeding 1,7	90,91

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			% by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight	
	ex 2302 10 10	(b)	Bran	7,09
56	1108 12 00	(a)	Maize starch	62,11
	(b)	The products shown under numerical order No 62		30,10
57	1702 30 51 or 1702 30 91	(a)	Glucose, in the form of white crystalline powder, whether or not agglomerated ⁰	47,62
		(b)	The products shown under numerical order	30,10

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			No 62	
		ex 1702 30 99	(c)	Glucose waste
				10,00
58	1702 30 59 or 1702 30 99		(a)	Glucose, other than glucose in the form of white crystalline powder, whether or not agglomerated ⁰
			(b)	The products shown under numerical order No 62
				30,10
59	ex 2905 44 11 or ex 3824 60 11		(a)	D- Glucitol (sorbitol) in aqueous solution containing 2 % of less by weight of D- mannitol, calculated on the D-
				59,17

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			glucitol content ⁰	
		(b)	The products shown under numerical order No 63	29,10
60	ex 2905 44 19 or ex 3824 60 19	(a)	D- Glucitol (sorbitol) in aqueous solution containing more than 2 % by weight of D- mannitol, calculated on the D- glucitol content ⁰	67,56
		(b)	The products shown under numerical order No 63	29,10
61	ex 2905 44 91 or ex 2905 44 99 or ex 3824 60 91 or ex 3824 60 99	(a)	D- Glucitol (sorbitol), relative to 100 kg of the	41,32

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of import ed goods (kg) ⁰					
CN code	Description		Code ⁰	Description	a)	b)	c)	d)	e)	f)
(1)	(2)	(3)	(4)	(5)						
1005 90 00 (cont'd)	62		Complementary products to the compensating products found under numerical order Nos 56 to 58 ⁰							
		ex 1104 30 90	Maize germ	6,10	6,10					
		ex 1515	Maize oils			2,90	2,90	2,90	2,90	
		ex 2303 10 11	Maize gluten			4,50		4,50	4,50	
		ex 2303 10 19	Corn-gluten feed	24,00	19,50	24,00	19,50	22,70	27,20	
		ex 2306 70 00	Maize germ oil cake					3,20	3,20	
		30,10	30,10	30,10	30,10	30,10	30,10	30,10		
	63		Complementary products to the							

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			compensating products found under numerical order Nos 59 to 61 ⁰					
		ex 1104 30 90	Maize germ	6,10	6,10			
		ex 1515	Maize oils			2,90	2,90	2,90
		ex 2303 10 11	Maize gluten		4,50		4,50	4,50
		ex 2303 10 19	Corn-gluten feed	23,00	18,50	23,00	18,50	21,70
		ex 2306 70 00	Maize germ oil cake			3,20	3,20	
				29,10	29,10	29,10	29,10	29,10
Import goods		Numerical order		Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ^b		
CN code	Description			Code ^a	Description			
(1)		(2)		(3)	(4)	(5)		
1006 10 21	Rice in the husk (paddy or rough), parboiled, round grain	64		1006 20 11	(a) Husked (brown) rice parboiled, round grain	80,00		
				ex 1213 00 00	(b) Husks	20,00		
		65		1006 30 21	(a) Semi-milled rice, whether or	71,00		

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					not polished or glazed, parboiled, round grain	
			1102 30 00 or ex 2302 20 10 or ex 2320 20 90	(b)	Rice flour or bran	6,00
			1006 40 00	(c)	Broken rice	3,00
			ex 1213 00 00	(d)	Husks	20,00
		66	1006 30 61	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, round grain	65,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	7,00
			ex 1213 00 00	(d)	Husks	20,00
1006 10 23	Rice in the husk (paddy or rough), parboiled, medium grain	67	1006 20 13	(a)	Husked (brown) rice, parboiled, medium grain	80,00
			ex 1213 00 00	(b)	Husks	20,00

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		68	1006 30 23	(a)	Semi-milled rice, whether or not polished or glazed, parboiled, medium grain	71,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	6,00
			1006 40 00	(c)	Broken rice	3,00
			ex 1213 00 00	(d)	Husks	20,00
		69	1006 30 63	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, medium grain	65,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	7,00
			ex 1213 00 00	(d)	Husks	20,00
1006 10 25	Rice in the husk (paddy or rough), parboiled,	70	1006 20 15	(a)	Husked (brown) rice, parboiled,	80,00

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long grain, of a length/ width ratio greater than 2 but less than 3			long grain, of a length/ width ratio greater than 2 but less than 3	
		1213 00 00	(b) Husks	20,00
71	1006 30 25	(a)	Semi- milled rice, whether or not polished or glazed, parboiled, long grain, length/ width ratio greater than 2 but less than 3	71,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	6,00
	1006 40 00	(c)	Broken rice	3,00
	ex 1213 00 00	(d)	Husks	20,00
	1006 30 65	(a)	Wholly- milled	65,00
72				

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				rice, whether or not polished or glazed, parboiled, long grain, length/ width ratio greater than 2 but less than 3	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	7,00
			ex 1213 00 00	(d) Husks	20,00
1006 10 27	Rice in the husk (paddy or rough), long grain, of a length/ width ratio equal to or greater than 3	73	1006 20 17	(a) Husked (brown) rice, parboiled, long grain, of a length/ width ratio equal to or greater than 3	80,00
			ex 1213 00 00	(b) Husks	20,00
		74	1006 30 27	(a) Semi- milled	68,00

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			rice, whether or not polished or glazed, parboiled, long grain, of a length/ width ratio equal to or greater than 3	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	6,00
		1006 40 00	(c) Broken rice	6,00
		ex 1213 00 00	(d) Husks	20,00
75		1006 30 67	(a) Wholly- milled rice, whether or not polished or glazed, parboiled, long grain, of a length/ width ratio equal to or greater than 3	62,00

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			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	10,00
			ex 1213 00 00	(d)	Husks	20,00
1006 10 92	Rice in the husk (paddy or rough), round grain	76	1006 20 11	(a)	Husked (brown) rice, parboiled, round grain	80,00
			ex 1213 00 00	(b)	Husks	20,00
		77	1006 20 92	(a)	Husked (brown) rice, round grain	80,00
			ex 1213 00 00	(b)	Husks	20,00
		78	1006 30 21	(a)	Semi- milled rice whether or not polished or glazed, parboiled, round grain	71,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	6,00
			1006 40 00	(c)	Broken rice	3,00
			ex 1213 00 00	(d)	Husks	20,00

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79	1006 30 42	(a)	Semi-milled rice, whether or not polished or glazed, round grain	65,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	5,00
	1006 40 00	(c)	Broken rice	10,00
	ex 1213 00 00	(d)	Husks	20,00
80	1006 30 61	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, round grain	65,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
	1006 40 00	(c)	Broken rice	7,00
	ex 12 130 000	(d)	Husks	20,00
81	1006 30 92	(a)	Wholly-milled rice, whether or	60,00

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					not polished or glazed, round grain	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	12,00
			ex 1213 00 00	(d)	Husks	20,00
1006 10 94	Rice in the husk (paddy or rough), medium grain	82	1006 20 13	(a)	Husked (brown) rice, parboiled, medium grain	80,00
			ex 1213 00 00	(b)	Husks	20,00
		83	1006 20 94	(a)	Husked (brown) rice, medium grain	80,00
			ex 1213 00 00	(b)	Husks	20,00
		84	1006 30 23	(a)	Semi-milled rice, whether or not polished or glazed, parboiled, medium grain	71,00
			1102 30 00 or ex 2302 20 10 or	(b)	Rice flour or bran	6,00

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	ex 2302 20 90			
	1006 40 00	(c)	Broken rice	3,00
	ex 1213 00 00	(d)	Husks	20,00
85	1006 30 44	(a)	Semi-milled rice, whether or not polished or glazed, medium grain	65,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	5,00
	1006 40 00	(c)	Broken rice	10,00
	ex 1213 00 00	(d)	Husks	20,00
86	1006 30 63	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, medium grain	65,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
	1006 40 00	(c)	Broken rice	7,00

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			ex 1213 00 00	(d)	Husks	20,00
		87	1006 30 94	(a)	Wholly-milled rice, whether or not polished or glazed, medium grain	60,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	12,00
			ex 1213 00 00	(d)	Husks	20,00
1006 10 96	Rice in the husk (paddy or rough), long grain, of a length/width ratio greater than 2 but less than 3	88	1006 20 15	(a)	Husked (brown) rice, parboiled, long grain, length/width ratio greater than 2 but less than 3	80,00
			ex 1213 00 00	(b)	Husks	20,00
		89	1006 20 96	(a)	Husked (brown) rice, long grain, of a length/	80,00

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			width ratio greater than 2 but less than 3	
	ex 1213 00 00	(b)	Husks	20,00
90	1006 30 25	(a)	Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2 but less than 3	71,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	6,00
	1006 40 00	(c)	Broken rice	3,00
	ex 1213 00 00	(d)	Husks	20,00
91	1006 30 46	(a)	Semi-milled rice, whether or	65,00

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			not polished or glazed, long grain, of a length/width ratio greater than 2 but less than 3	
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	5,00
	1006 40 00	(c)	Broken rice	10,00
	ex 1213 00 00	(d)	Husks	20,00
92	1006 30 65	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2 but less than 3	65,00

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			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	7,00
			ex 1213 00 00	(d)	Husks	20,00
		93	1006 30 96	(a)	Wholly- milled rice, whether or not polished or glazed, long grain, of a length/ width ratio greater than 2 but less than 3	60,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	8,00
			1006 40 00	(c)	Broken rice	12,00
			ex 1213 00 00	(d)	Husks	20,00
1006 10 98	Rice in the husk (paddy or rough), long grain, of a length/ width ratio	94	1006 20 17	(a)	Husked (brown) rice, parboiled, long grain, of a	80,00

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equal to or greater than 3			length/ width ratio equal to or greater than 3	
	ex 1213 00 00	(b)	Husks	20,00
95	1006 20 98	(a)	Husked (brown) rice, long grain of a length/ width ratio equal to or greater than 3	80,00
	ex 1213 00 00	(b)	Husks	20,00
96	1006 30 27	(a)	Semi- milled rice, whether or not polished or glazed, parboiled, of a length/ width ratio equal to or greater than 3	68,00
	1102 30 00 or ex 2302 20 10 or	(b)	Rice flour or bran	6,00

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	ex 2302 20 90			
	1006 40 00	(c)	Broken rice	6,00
	ex 1213 00 00	(d)	Husks	20,00
97	1006 30 48	(a)	Semi-milled rice, whether or not polished or glazed, of a length/width ratio equal to or greater than 3	58,00
	1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	7,00
	1006 40 00	(c)	Broken rice	15,00
	ex 1213 00 00	(d)	Husks	20,00
98	1006 30 67	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width	62,00

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				ratio equal to or greater than 3	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	8,00
			1006 40 00	(c) Broken rice	10,00
			ex 1213 00 00	(d) Husks	20,00
		99	1006 30 98	(a) Wholly-milled rice, whether or not polished or glazed, long grain, of a length/width ratio equal to or greater than 3	55,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	9,00
			1006 40 00	(c) Broken rice	16,00
			ex 1213 00 00	(d) Husks	20,00
1006 20 11	Husked (brown) rice,	100	1006 30 21	(a) Semi-milled	93,00

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	parboiled, round grain			rice, whether or not polished or glazed, parboiled, round grain	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	5,00
			1006 40 00	(c) Broken rice	2,00
		101	1006 30 61	(a) Wholly- milled rice, whether or not polished or glazed, parboiled, round grain	88,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	10,00
			1006 40 00	(c) Broken rice	2,00
1006 20 13	Husked (brown) rice, parboiled, medium grain	102	1006 30 23	(a) Semi- milled rice, whether or not polished or glazed, parboiled,	93,00

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					medium grain	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	5,00
			1006 40 00	(c)	Broken rice	2,00
		103	1006 30 63	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, medium grain	88,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	10,00
			1006 40 00	(c)	Broken rice	2,00
1006 20 15	Husked (brown) rice, parboiled, long grain, of a length/width ratio greater than 2 but less than 3	104	1006 30 25	(a)	Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2	93,00

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					but less than 3	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	5,00
			1006 40 00	(c)	Broken rice	2,00
		105	1006 30 65	(a)	Wholly-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio equal to or greater than 3	88,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	10,00
			1006 40 00	(c)	Broken rice	2,00
1006 20 17	Husked (brown) rice, parboiled, long grain, of a length/width ratio equal to or greater than 3	106	1006 30 27	(a)	Semi-milled rice, whether or not polished or	93,00

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				glazed, parboiled, long grain, of a length/ width ratio equal to or greater than 3	
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	5,00
		1006 40 00	(c)	Broken rice	2,00
	107	1006 30 67	(a)	Wholly- milled rice, whether or not polished or glazed, parboiled, long grain, of a length/ width ratio equal to or greater than 3	88,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	10,00
		1006 40 00	(c)	Broken rice	2,00

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1006 20 92	Husked (brown) rice, parboiled, round grain	108	1006 30 42	(a)	Semi-milled rice, whether or not polished or glazed, round grain	84,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	6,00
			10 064 000	(c)	Broken rice	10,00
		109	1006 30 92	(a)	Wholly-milled rice, whether or not polished or glazed, round grain	77,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	12,00
			1006 40 00	(c)	Broken rice	11,00
1006 20 94	Husked (brown) rice, medium grain	110	1006 30 44	(a)	Semi-milled rice, whether or not polished or glazed,	84,00

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					medium grain	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	6,00
			1006 40 00	(c)	Broken rice	10,00
		111	1006 30 94	(a)	Wholly-milled rice, whether or not polished or glazed, medium grain	77,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	12,00
			1006 40 00	(c)	Broken rice	11,00
10 062 096	Husked (brown) rice, long grain, of a length/width ratio greater than 2 but less than 3	112	10 063 046	(a)	Semi-milled rice, whether or not polished or glazed, long grain, of a length/width ratio greater than 2 but less	84,00

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				than 3	
			11 023 000 or ex 23 022 010 or ex 23 022 090	(b) Rice flour or bran	6,00
			10 064 000	(c) Broken rice	10,00
		113	10 063 096	(a) Wholly- milled rice, whether or not polished or glazed, long grain, of a length/ width ratio greater than 2 but less than 3	77,00
			11 023 000 or ex 23 022 010 or ex 23 022 090	(b) Rice flour or bran	12,00
			10 064 000	(c) Broken rice	11,00
10 062 098	Husked (brown) rice, long grain of a length/ width ratio equal to or greater than 3	114	10 063 048	(a) Semi- milled rice, whether or not polished or glazed,	78,00

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				long grain, of a length/width ratio equal to or greater than 3			
		11 023 000 or ex 23 022 010 or ex 2302 20 90	(b)	Rice flour or bran	10,00		
		1006 40 00	(c)	Broken rice	12,00		
		115		1006 30 98	(a)	Semi-milled rice, whether or not polished or glazed, long grain, of a length/width ratio equal to or greater than 3	73,00
		1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran		12,00	
		1006 40 00	(c)	Broken rice		15,00	
1006 30 21	Semi-milled rice, whether or	116		1006 30 61	(a)	Wholly milled	96,00

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	not polished or glazed, parboiled, round grain			rice, whether or not polished or glazed, parboiled, medium grain	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	2,00
1006 30 23	Semi-milled rice, whether or not polished or glazed, parboiled, medium grain	117	1006 30 63	(a) Wholly milled rice, whether or not polished or glazed, parboiled, medium grain	96,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	2,00
1006 30 25	Semi-milled rice, whether or not polished or glazed, parboiled, long grain, of a length/width ratio greater than 2 but less than 3	118	1006 30 65	(a) Wholly milled rice, whether or not polished or glazed, parboiled, long	96,00

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					grain, of a length/ width ratio greater than 2 but less than 3	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	2,00
			1006 40 00	(c)	Broken rice	2,00
1006 30 27	Semi- milled rice, whether or not polished or glazed, parboiled, long grain, of a length/ width ratio equal to or greater than 3	119	1006 30 67	(a)	Wholly milled rice, whether or not polished or glazed, parboiled, long grain, of a length/ width ratio equal to or greater than 3	96,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	2,00
			1006 40 00	(c)	Broken rice	2,00

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1006 30 42	Semi-milled rice, whether or not polished or glazed, round grain	120	1006 30 92	(a)	Wholly milled rice, whether or not polished or glazed, round grain	94,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	2,00
			1006 40 00	(c)	Broken rice	4,00
1006 30 44	Semi-milled rice, whether or not polished or glazed, medium grain	121	1006 30 94	(a)	Wholly milled rice, whether or not polished or glazed, medium grain	94,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b)	Rice flour or bran	2,00
			1006 40 00	(c)	Broken rice	4,00
1006 30 46	Semi-milled rice, whether or not polished or glazed, long grain, of a length/width ratio greater than 2 but less than 3	122	1006 30 96	(a)	Wholly milled rice, whether or not polished or glazed, long	94,00

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				grain, of a length/ width ratio greater than 2 but less than 3	
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	4,00
1006 30 48	Semi- milled rice, whether or not polished or glazed, long grain, of a length/ width ratio equal to or greater than 3	123	1006 30 98	(a) Wholly milled rice, whether or not polished or glazed, long grain, of a length/ width ratio equal to or greater than 3	93,00
			1102 30 00 or ex 2302 20 10 or ex 2302 20 90	(b) Rice flour or bran	2,00
			1006 40 00	(c) Broken rice	5,00
1006 30 61 to	Wholly milled rice	124	1006 30 61 to	Wholly milled rice,	100,00

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1006 30 89			1006 30 98	polished, glazed or pre-packed ^m	
1006 30 92 1006 30 94 1006 30 96 1006 30 98	Wholly milled rice, other	125	1904 10 30	Puffed rice	60,61
1006 30 61 1006 30 63 1006 30 65 1006 30 67	Wholly milled rice, parboiled	126	1904 90 10	Pre-cooked rice ⁿ	80,00
1006 30 92 1006 30 94 1006 30 96 1006 30 98	Wholly milled rice, other	127	1904 90 10	Pre-cooked rice ⁿ	70,00 60,00 60,00 50,00
1006 40 00	Broken rice	128	1102 30 00	Rice flour	99,00
		129	1103 14 00	Rice groats and meal	99,00
		130	1104 19 91	Rice, flaked	99,00
1509 10 10	Olive oil, untreated	131	ex 1509 90 00 ex 3823 19 90	(a) Olive oil, refined (b) Acid oils from refining ^o	98,00
1510 00 10	Olive residue oil, unrefined	132	ex 1510 00 90	(a) Olive oil, refined	95,00
			ex 1522 00 39	(b) Stearin	3,00
			ex 3823 19 90	(c) Acid oils from refining ^o	
ex 1801 00 00	Cocoa beans, whole or broken, raw	133	ex 1801 00 00	(a) Cocoa beans, whole or broken, shelled and roasted	76,3

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			1802 00 00	(b)	Cocoa shells, husks, skins and waste	16,7
1801 00 00	Cocoa beans, whole or broken, raw or roasted	134	1803	(a)	Cocoa paste	76,3
			1802 00 00	(b)	Cocoa shells, husks, skins and waste	16,7
		135	ex 1803 20 00	(a)	Cocoa paste, containing not more than 14 % of fats	40,3
			ex 1804 00 00	(b)	Cocoa butter	36,0
			1802 00 00	(c)	Cocoa shells, husks, skins and waste	16,7
		136	ex 1803 20 00	(a)	Cocoa paste, containing more than 14 % but not more than 18 %	42,7

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			of fats	
	ex 1804 00 00	(b)	Cocoa butter	33,6
	1802 00 00	(c)	Cocoa shells, husks, skins and waste	16,7
137	ex 1803 20 00	(a)	Cocoa paste, containing more than 18 % of fats	44,8
	ex 1804 00 00	(b)	Cocoa butter	31,5
	1802 00 00	(c)	Cocoa shells, husks, skins and waste	16,7
138	ex 1804 00 00	(a)	Cocoa butter	36,0
	ex 1805 00 00	(b)	Cocoa powder, containing not more than 14 % of fats ^p	40,3
	1802 00 00	(c)	Cocoa shells, husks, skins	16,7

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				and waste	
		139	ex 1804 00 00	(a) Cocoa butter	33,6
			ex 1805 00 00	(b) Cocoa powder, containing more than 14 % but not more than 18 % of fats ^p	42,7
			1802 00 00	(c) Cocoa shells, husks, skins and waste	16,7
		140	ex 1804 00 00	(a) Cocoa butter	31,5
			ex 1805 00 00	(b) Cocoa powder, containing more than 18 % of fats ^p	44,8
			1802 00 00	(c) Cocoa shells husks, skins and waste	16,7
1803 10 00	Cocoa paste, not defatted	141	ex 1804 00 00	(a) Cocoa butter	46,7

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	ex 1803 20 00	(b)	Cocoa paste, containing not more than 14 % of fats	52,2
142	ex 1804 00 00	(a)	Cocoa butter	43,6
	ex 1803 20 00	(b)	Cocoa paste, containing more than 14 % but not more than 18 % of fats	55,3
143	ex 1804 00 00	(a)	Cocoa butter	40,8
	ex 1803 20 00	(b)	Cocoa paste, containing more than 18 % fats	58,1
144	ex 1804 00 00	(a)	Cocoa butter	46,7
	ex 1805 00 00	(b)	Cocoa powder, containing not more than	52,2

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				14 % of fats ^p	
		145	ex 1804 00 00	(a) Cocoa butter	43,6
			ex 1805 00 00	(b) Cocoa powder, containing more than 14 % but not more than 18 % of fats ^p	55,3
		146	ex 1804 00 00	(a) Cocoa butter	40,8
			ex 1805 00 00	(b) Cocoa paste, containing more than 18 % of fats ^p	58,1
1803 20 00	Cocoa paste, defatted	147	1805 00 00	Cocoa powder ^p	99,00
1701 99 10	White sugar	148	2905 44 19 or 2905 44 91 2905 44 99 3824 60 19 3824 60 91 3824 60 99	(a) D- Glucitol (sorbitol) relative to 100 kg of the dry matter	73,53

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	2905 43 00	(b)	D-Mannitol (mannitol)	24,51	
1703	Molasses	149	2102 10 31	Dried bakers' yeasts ^a	23,53
		150	2102 10 39	Other bakers' yeasts ^f	80,00

a The subheadings in this column correspond to those in the combined nomenclature. When further subdivision has been necessary this is shown in parentheses (). These subdivisions correspond to those used in the regulations fixing export refunds.

b Losses are calculated by subtracting from 100 the sum of the quantities shown in this column.

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

d Cereal meal with an ash content, referred to dry matter, of less than 0,95 % by weight and a rate of passage through a sieve with an aperture of 0,25 mm of less than 10 % by weight.

e The standard rate of yield to be applied is based on the number of eggs used per kilogram of pasta produced, using the following formula:

— Numerical order 25:

$$T = \frac{100}{100 - (X \times 1,6)} \times 100$$

— Numerical order 26:

$$T = \frac{100}{150 - (X \times 1,6)} \times 100$$

— Numerical order 27:

$$T = \frac{100}{140 - (X \times 1,6)} \times 100$$

— Numerical order 28:

$$T = \frac{100}{126 - (X \times 1,6)} \times 100$$

X represents the number of eggs in shell (or the 50th of their weight expressed in grams of their equivalent in other egg products) uses per kilogram of pasta produced, the result being given to two decimal points.

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

g This concerns maize groats and meal:

- of which a percentage not exceeding 30 % by weight passes through a sieve with an aperture of 315 micrometers, or
- of which a percentage not exceeding 5 % by weight passes through a sieve with an aperture of 150 micrometers.

h For glucose in the form of white crystalline powder, of a concentration other than 92 %, the quantity to be shown is 43,81 kilograms of D-glucitol anhydrate per 100 kilograms of maize.

i For glucose other than in the form of white crystalline powder, of a concentration other than 82 %, the quantity to be shown is 50,93 kilograms of D-glucitol anhydrate per 100 kilograms of maize.

j For D-glucitol, of a concentration other than 70 %, the quantity to be shown is 41,4 kilograms of D-glucitol per 100 kilograms of maize.

k For D-glucitol, of a concentration other than 70 %, the quantity to be shown is 47,3 kilograms of D-glucitol anhydrate per 100 kilograms of maize.

l For the application of the alternatives (a) to (f), the real results from the operations have to be taken into account.

m For the purposes of completing the arrangements, the quantity of broken rice obtained shall correspond to the quantity of broken rice as determined at the time of importation for processing of rice under CN codes 1006 30 61 to 1006 30 98. In the case of polishing, this quantity shall be increased by 2 % of the imported rice excluding the broken rice as determined at importation.

n Pre-cooked rice is constituted by bleached rice in grains undergoing a pre-cooking and partial dehydration intended to facilitate final cooking.

o The double quantity of oleic acid contained in the untreated olive oil has to be deducted from the quantity of refined olive oil shown in column 5 and constitutes the quantity of acid oils from refining.

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p	In the case of soluble cocoa, add 1,5 % alkaline to the quantity shown in column 5.
q	Yield fixed for bakers' yeast, with a content in the dry matter of 95 %, obtained from beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.
r	Yield fixed for bakers' yeast, with a content in the dry matter of 28 %, obtained from beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar. For bakers' yeasts with a different content in the dry matter, the quantity to be shown is 22,4 kilograms of yeast anhydrate per 100 kilograms of beet molasses brought to 48 % of total sugar, or of cane molasses brought to 52 % of total sugar.'

ANNEX V **U.K.**

Section 2 of Annex 78 is replaced by the following text:

‘2. **Wheat** **U.K.**

Equivalent compensation may be used only between wheat harvested in a third country and already released for free circulation and non-Community wheat, of the same eight digit CN code, having the same commercial quality and the same technical characteristics.

However,

- derogations from the ban on use of the equivalent compensation system may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after consultation of the Customs Code Committee (section for customs procedures with economic impact) in accordance with Article 248 of the Code,
- equivalent compensation is permitted between Community durum wheat and durum wheat of third-country origin provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.’

ANNEX VI **U.K.**

ANNEX 79 **U.K.**

COMPENSATING PRODUCTS TO WHICH SPECIFIC DUTIES MAY APPLY UNDER THE FIRST INDENT OF ARTICLE 122 (1) (a) OF THE CODE

Order No	CN code and description of the compensating products		Processing operations from which they result
(1)	(2)		(3)
1	ex Chapter 2	Edible meat offal	Any working or processing
2	ex 0201 ex 0202 ex 0203 ex 0204	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions

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	ex 0205		
3	0209 00 11 or 0209 00 10	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	0209 00 30	Pig fat	Slaughtering swine, working or processing the meat
5	ex 0304	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 0305	Off-cuts from operations shown in column 3	Smoking and slicing of fish
7	ex 0404	Whey	Processing fresh milk
8	ex 0404	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
9	ex 0407 00	Unfertilized eggs	Incubation and hatching of day-old chicks
10	0502	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
11	0503 00 00	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
12	0504 00 00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering and cutting animals of Chapter 1
13	ex 0505 90 00	Powder and waste of feathers or parts of feathers	Any working or processing
14	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid	Any working or processing

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		or degelatinized; powder and waste of these products	
15	ex 0507	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
16	ex 0508 00 00	Powder and waste of shells	Any working or processing
17	ex 0508 00 00	Shrimps' shells	Removing the shells from shrimps
18	ex 0510 00	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1
19	0511 91 10	Fish waste	Any working or processing
20	ex 0511 99 80	Heads uneatable	Slaughtering and cutting animals of Chapter 1
21	ex 0511 99 80	Blood	Slaughtering animals of Chapter 1
22	ex 0511 99	Waste from the procedures in column 3	Slaughtering animals of Chapter 1 and any working or processing of the meat
23	ex 0511 99 80	Eggshells	Separating eggs from shells
24	ex 0511 99 10	Scraps of rind	Skinning of pigmeat
25	ex 0712	Waste from vegetables	Cutting, slicing, breaking, pulverizing

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			and mixing goods falling within CN code 0712
26	ex 0713	Waste from leguminous vegetables	Cutting, slicing, breaking, and pulverizing goods falling within CN code 0713
27	ex 0901	Broken coffee	Working or processing raw coffee
28	0901 90 10	Coffee husks and skins	Roasting raw coffee
29	ex 0902 20 00 or ex 0902 40 00	Tea powder	Working or processing raw tea, putting into tea-bags
30	ex 0904 20 39 ex 0904 20 90	Pimento waste	Cleaning, crushing, grinding and sifting of dried fruit of the genus "Capsicum"
31	1006 40 00	Broken rice	Working or processing of rice
32	ex 1104	Grains, not otherwise worked than kibbled	Working or processing cereals
33	1104 30	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
34	1109 00 00	Wheat gluten, whether or not dried	Working or processing wheat
35	ex 1209	Waste of beet seeds (broken or sterile seeds, seeds with poor germination capacity or unsuitable for machine drilling)	Cleaning, sifting, polishing and scouring of sugar beet
36	ex 1213 00 00	Cereal straw and husks, unprepared or chopped but not otherwise prepared	Working or processing cereals
37	1501 00 11 and 1501 00 19	Lard and other pig fat	Slaughtering swine, working or processing the meat
38	ex 150 200	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats; working or processing the meat

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39	ex 1504	Fish oils	Processing fish into fillets
40	ex 1506	Other animal oils and fats	Removing fat from meat, bones or waste
41	ex 1515 21 90	Maize germ oil	Processing maize
42	ex 1520 00 00	Crude glycerol	Knacking or refining fats and oils of Chapter 15
43	ex 1522 00	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
44	ex 1522 00 39	Stearin	Refining fats and oils of Chapter 15
45	ex 1522 00 91 ex 1522 00 99	Wax containing oil foots and dregs; Scum oil and oil containing fuller's earth	Refining, deacidifying, bleaching or fatty vegetable oils
46	ex 1702 30 99	Waste from the crystallization of starch sugar	Processing maize into glucose
47	1703 10 00	Cane molasses	Processing sugars
48	1802 00 00	Cocoa shells, husks, skins and waste	Any working or processing
49	ex 2102	Yeasts	Producing beer
50	ex 2208 90 91 and ex 2208 90 99	Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol or wine
51	ex Chapter 23	Residues and waste from the food industries	Any working or processing
52	2401 30 00	Ribs, stalks, waste from tobacco	Manufacturing cigarettes, cigars, cheroots or smoking tobacco, blending of tobacco

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53	2525 30 00	Mica waste	Any working or processing
54	2619 00	Slags, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
55	2620	Ash and residues (other than those of code 2619 00), containing metals or metallic compounds	Any working or processing
56	2621 00 00	Other slag and ash, including kelp	Any working or processing
57	ex 2705 00 00	Gas	Carbonizing coal
58	ex 2706 00 00	Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
59	ex 2707	First runnings and residues from distillation	Distilling phenols
60	ex 2711 21 00 and ex 2711 29 00	Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
61	2712 10 10	Crude petroleum jelly	Refining crude paraffin
62	ex 2712 90	Other mineral waxes, whether or not coloured	Any working or processing
63	ex 2713	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
64	2806 10 00	Hydrochloric acid	Manufacture of various chemical products from fluorspar, hydrogen fluoride 2, 6-diisopropylaniline, silicon tetrachloride or acetanilide

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65	2807 00 10	Sulphuric acid	Manufacturing sulphonamides
66	2811 21 00	Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
67	ex 2811 19	Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
68	ex 2812 10 90	Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
69	ex 2825 90 10	Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
70	2833 29 50	Iron sulphate	Manufacturing cold-rolled sheets and plates of iron or steel from coils
71	ex 2833 29 90	Calcium sulphate	Processing fluorspar into hydrogen fluoride
72	ex 2846 90 00	Gadolinium oxide	Recovering gallium and gallium oxide from scrap (processing waste from gadolinium/gallium oxide compound — $Gd_3Ga_5O_{12}$)
73	2902 30 90	Toluene	Manufacturing polystyrene from ethylbenzene
74	ex 2902 90 90	alpha-Methylstyrene	Manufacturing acetone or phenol from cumene
75	2903	Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
76	2904	Sulphonated, nitrated or nitrosated	Manufacturing products based on hydrogen fluoride

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		derivatives of hydrocarbons	
77	2905 11 00	Methanol	Manufacturing fatty alcohols
78	2909	Ethers, ether-alcohols and other products falling within CN code 2909	Manufacturing products based on hydroquinone
79	2915 21 00	Acetic acid	Manufacturing vitamins from acetic anhydride
80	ex 3503 00	Waste of gelatine	Processing pharmaceutical gelatines into capsules
81	ex 3801 10 00	Graphite dust	Manufacturing graphite electrodes for electric smelting furnaces
82	ex 3805 90 00	Crude dipentene	Manufacturing hydroperoxide of pinene (1R, 2R, 4R)-bornyl-acetate (isobornyl acetate), camphor or camphene from alpha-pinene
83	ex 3806 90 00	Rosin spirit and rosin oils	Manufacturing rosin sodium soaps and rosin potassium
84	ex 3815	Non-usable catalysts	Producing catalysts from aluminium silicate
85	ex 3823 12 ex 3823 13 ex 3823 19	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
86	ex 3823 11 00	Stearic acid	Manufacturing erucic acid
87	ex 3824 90 60	Penicillin, impure (residues from sieving)	Manufacturing medicaments

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88	ex 3824 90 90	Fusel oil	Producing ethyl alcohol and spirituous beverages
89	ex 3824 90 90	Camphor oils	Manufacturing camphor from alpha-pinene
90	ex 3824 90 90	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
91	ex 3824 90 90	Residues of calcinated gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
92	ex 3824 90 90	Molasses, freed of sugar	Manufacturing citric acid from white sugar
93	ex 3824 90 90	Residues from processing sorbosa	Manufacturing ascorbic acid from glucose
94	ex 3824 90 90	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
95	ex 3824 90 90	Residues from the manufacture of cumene	Manufacturing acetone, phenol and alpha-methylstyrene
96	ex 3824 90 90	Residues	Manufacture of 1, 4-butanediol, 1, 4-butenediol and tetrahydrofuran from methanol and manufacture of pentane-1, 5-diol and hexane-1, 6-diol from a mixture of diols
97	ex 3824 90 90	Waste, mixed with caffeine, coffee wax, water and impurities ("effluents")	Decaffeination and specific treatment to reduce the stimulant content of the raw coffee
98	ex 3824 90 90	Gluconmycel and mother lye	Manufacture of gluconic acids, their salts and esters, from glucose syrup

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99	ex 3915	Scrap and waste of plastics	Any working or processing
100	ex 4004 00 00	Waste and parings of unhardened rubber: scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
101	4017 00 19	Scrap, waste and powder of hardened rubber	Any working or processing
102	ex 4101 4102 and 4103	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1
103	ex 4104 39 10	Bovine leather cuttings	Any working or processing
104	4110 00 00	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leathersdust, powder and flour	Any working or processing
105	4302 20 20	Pieces or cuttings, of furskin, tanned or dressed, not assembled	Manufacturing furs
106	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
107	ex 4501	Waste cork	Any working or processing
108	4707	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in papermaking	Any working or processing
109	ex Section XI	Woven and knitted fabrics, finished, with evident faults (so-called "second choice goods")	Working and processing woven and knitted fabrics of all kind

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110	5003	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
111	5103	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted)	Any working or processing
112	5104 00 00	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted (including pulled or garnetted rags)	Any working or processing
113	5202	Cotton waste (including pulled or garnetted rags) not carded or combed	Any working or processing
114	ex 5301	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
115	ex 5302	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
116	ex 5303	Tow and waste (including pulled or garnetted rags or ropes)	Any working or processing
117	ex 5304	Waste of fibres (including pulled or garnetted rags or ropes)	Any working or processing
118	ex 5305	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
119	ex 5305	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing

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120	ex 5503 and ex 5504	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
121	5505	Waste (including yarn waste and pulled or garnetted rags) or man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	Any working or processing
122	6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	Any working or processing
123	7001 00 10	Waste glass (cullet)	Any working or processing
124	ex 7019	Waste of continuous glass fibre yarn	Weaving
125	ex 7019	Woven fabrics of glass fibre with evident faults	Weaving of glass fibre yarn
126	7105	Dust and powder of natural or synthetic precious or semi-precious stones	Any working or processing
127	ex 7112	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	Any working or processing
128	ex 7202 21 and ex 7202 29 00	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
129	7204	Waste and scrap metal of iron or steel	Any working or processing
130	ex 7208 and ex 7211	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of unalloyed steel

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131	ex 7218 ex 7222 ex 7224 and ex 7228	Recoverable off-cuts from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
132	ex 7219 ex 7220 ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
133	ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of so-called "electrical" sheets	Manufacturing transformers from "electrical" sheets
134	ex 7226	Off-cuts of alloyed steel from cutting of "electrical" steel hoop and strip	Manufacturing from "electrical" steel hoop and strip
135	ex 7308	Metal runners with welds	Manufacturing metal runners from hoop or strip
136	7404 00	Copper waste and scrap	Any working or processing
137	7503 00	Nickel waste and scrap	Any working or processing
138	7602 00	Aluminium waste and scrap	Any working or processing
139	7802 00 00	Lead waste and scrap	Any working or processing
140	ex 7804 11 00	Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographic use from vinyl sheets and coating paper
141	7902 00 00	Zinc waste and scrap	Any working or processing
142	8002 00 00	Tin waste and scrap	Any working or processing
143	810191900	Tungsten (wolfram) waste and scrap	Any working or processing
144	8102 91 90	Molybdenum waste and scrap	Any working or processing
145	8103 10 90	Tantalum waste and scrap	Any working or processing

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146	8104 20 00	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing
147	ex 8105 ex 8106 ex 8107 ex 8108 ex 8109 ex 8110 ex 8111 and ex 8112	Waste and scrap of other base metals	Any working or processing
148	ex Chapter 84 ex Chapter 85 ex 8708 ex Chapter 90	Redundant parts; parts damaged or rendered useless in the course of processing	Manufacture of machinery and mechanical appliances, vehicles, electrical equipment, measuring, checking and precision instruments and their modification or conversion to comply with other technical standards
149	Chapter 84, 85, 86, 88 and 90	Components and spare parts of machines, apparatus, rolling stock, aircraft and other devices	Repair or overhaul (setting and cleaning by electrical or mechanical methods) and reconditioning (replacement of working parts) of machines, apparatus, rolling stock, aircraft and other devices
150	8708	Parts and accessories for motor vehicles	Adapting motor vehicles for particular purposes

ANNEX VII **U.K.**

Point 9 of Annex 87 is replaced by the following:

Order No	Column 1	Column 2
	Goods for which processing under customs control is authorized	Processing which may be carried out

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‘9	<p>— Raw or unmanufactured tobacco of CN code 2401 10</p> <p>— Raw or unmanufactured tobacco partly stemmed/stripped of CN code ex 2401 20</p>	<p>Processing into partly or wholly stemmed/stripped tobaccos falling within CN code 2401 20 and into tobacco refuse falling within CN code 2401 30 00’</p>
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- (1) OJ No L 302, 19. 10. 1992, p. 1.
- (2) OJ No L 253, 11. 10. 1993, p. 1.
- (3) OJ No L 70, 20. 3. 1996, p. 4.
- (4) OJ No L 226, 13. 8. 1987, p. 2.
- (5) OJ No L 134, 22. 5. 1987, p. 2.
- (6) OJ No L 118, 25. 5. 1995, p. 10.
- (7) OJ No L 118, 25. 5. 1995, p. 10.'

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulation implicit repeal by [EUR 2016/481](#) Regulation