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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2915/79

of 18 December 1979

determining the groups of products and the special provisions for calculating levies on milk and milk products and amending Regulation (EEC) No 950/68 on the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products⁽¹⁾, as last amended by Regulation (EEC) No 1761/78⁽²⁾, and in particular Article 14 (6) thereof,

Having regard to the proposal from the Commission,

Whereas the provisions of Council Regulation (EEC) No 823/68 of 28 June 1968 determining the groups of products and the special provisions for calculating levies on milk and milk products⁽³⁾, as last amended by Regulation (EEC) No 1000/78⁽⁴⁾, have been altered several times; whereas it seems desirable for the sake of clarity to recast this Regulation;

Whereas the products referred to in Article 1 (a) (2) and (b) to (g) of Regulation (EEC) No 804/68 should be divided into groups, each group being composed of products with sufficiently comparable characteristics for trade purposes; whereas the most representative product for each group should be described as the pilot product;

Whereas, however, special provisions must be made for calculating the levy on assimilated products where the levy calculated for the pilot product does not correspond to the difference between the prices of those products in world trade and on the Community market;

Whereas, for products in small packages, the levy must be calculated on the basis not only of the price difference for the product itself but also of a fixed

component intended to give a certain amount of protection to the Community processing industry;

Whereas, for products containing sugar, the levy must include a fixed component representing the value of the sugar used in their manufacture; whereas in such cases the milk component of the levy on those products must be derived by means of a coefficient expressing the weight ratio between the milk ingredients and the product itself;

Whereas, for powders with a fat content of over 1.5 %, the levy, or in the case of compound products or products in small packages the milk component of the levy, should be calculated on the basis of the fat content of the pilot product unless the fat content of those various products is greater than that of the pilot product; whereas, in the latter case, the levy or the milk component of the levy must be calculated on the basis of a standard fat content corresponding to that of the products on the market;

Whereas the most usual ingredients of compound feedingstuffs and those having most effect on price formation are cereal products and milk products; whereas, therefore, provision should be made for calculating the levy on these foodstuffs on the basis of their starch and milk product content; whereas, however, a starch content of not more than 10 % need not be taken into account; whereas, with this method of calculation, feedingstuffs must be grouped under tariff headings according to the contents referred to above and a standard starch and milk product content must be taken into account for each tariff heading; whereas the lowest possible starch content and the highest possible milk product content should be used for this purpose; whereas, in fact, milk ingredients have a much greater effect on price formation than cereal ingredients; whereas the cereal component of the levy may be derived, on the basis of the starch content assumed, from the average levy on maize, that being the product most commonly used in the manufacture

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 13.

⁽²⁾ OJ No L 204, 28. 7. 1978, p. 6.

⁽³⁾ OJ No L 151, 30. 6. 1968, p. 3.

⁽⁴⁾ OJ No L 130, 18. 5. 1978, p. 7.

of compound feedingstuffs; whereas the most usual milk ingredient of compound feedingstuffs is skimmed-milk powder; whereas, therefore, the levy on that product should be used to calculate the milk component of the levy; whereas the levy on compound feedingstuffs must include a fixed component for the protection of the processing industry; whereas the component is likely to offset the disparity between Community prices and world market prices for products other than cereals and milk products which may be used in compound feedingstuffs;

Whereas, for processed cheeses other than those derived from Emmentaler, Gruyère or Appenzell and for the same reasons as led to the adoption of the present system, a system for deriving the levy should be adopted which is identical to that used for those products hitherto; whereas a central feature of this system is the use as calculation factors of the levies on butter and on the pilot product of Group 11; whereas a change in the manufacturing process of these products and a growth in demand for a product with a higher fat content have shown that the percentages used hitherto for such derivation do not in all cases allow the objectives of the levy system to be attained; whereas, therefore, they must be fixed at more suitable levels;

Whereas the quantity of primary milk products required for the manufacture of fresh cheeses and curds is less than that required for the manufacture of the pilot product of the group; whereas, therefore, a levy derived from the levy on the pilot product should be applied to these primary products, that levy being adjusted by a coefficient expressing the overall ratio of the abovementioned quantities;

Whereas for certain kinds of fresh, condensed or concentrated milk with a high fat content the levy may be calculated on the basis of the levy on butter, using standard coefficients representing the fat content ratio; whereas the same applies to butter other than that falling within the same tariff subheading as the pilot product;

Whereas, because of their composition and in particular their very high fat content, certain products falling within subheading 04.04 E II are likely, after importation into the Community, to be used as a basic product in place of butter for the manufacture of other goods; whereas, consequently, the levy must be fixed at a level which will ensure that outlets for Community produced butter used in the manufacture of these other goods are not diminished by the importation of the products in question;

Whereas the import levy on special milk for infants, Tilsit cheese and processed cheeses derived from Emmentaler, Gruyère or Appenzell as well as Cheddar and other cheeses intended for processing must be calculated consistently with relevant Community commitments;

Whereas the tariff nomenclature resulting from application of this Regulation is adopted in the Common Customs Tariff,

HAS ADOPTED THIS REGULATION:

Article 1

1. The groups of products referred to in Article 14 (3) of Regulation (EEC) No 804/68 and the pilot product for each group shall be as indicated in Annex I.
2. The description of the goods mentioned in this Regulation shall be as listed in Annex II.

Article 2

The levy on 100 kilograms of a product in Group 2 shall be equal:

1. if it falls within subheading 04.02 A II a) 1, to the sum of the following components:
 - (a) a component equal to the levy on the pilot product; and
 - (b) a component equal to 7.25 ECU;
2. if it falls within subheading 04.02 B I b) 1 aa), to the sum of the following components:
 - (a) a component calculated in accordance with point 3 (a);
 - (b) a component equal to 7.25 ECU; and
 - (c) a component to take account of the quantity of added sugar;
3. if it falls within subheading 04.02 B I b) 2 aa), to the sum of the following components:
 - (a) a component equal to the levy on the pilot product, multiplied by a coefficient expressing the weight ratio between the milk powder content of the product and the product itself; and
 - (b) a component to take account of the quantity of added sugar;

4. if it falls within subheading ex 23.07 B, to the sum of the following components:

(a) a component applicable only if the starch content of the product in question exceeds 10 %, such component being equal to the average of the levies for 100 kilograms of maize, multiplied by a coefficient of:

- 0.16 for products falling within subheading 23.07 B I b) 3,
- 0.50 for products falling within subheading 23.07 B I c) 3.

The average of the levies on 100 kilograms of maize shall be equal to the average of the levies calculated for the first 25 days of the month preceding the month of importation, adjusted where necessary by reference to the threshold price ruling in the month of importation;

(b) a component equal to the levy on the pilot product of Group 2 multiplied by a coefficient of:

- 0.75 for products falling within subheading 23.07 B I a) 3,
- 0.98 for products falling within subheadings 23.07 B I a) 4 and 23.07 B II,
- 0.90 for products falling within subheading 23.07 B I b) 3,
- 0.70 for products falling within subheading 23.07 B I c) 3;

(c) a component equal to 2.42 ECU.

Article 3

The levy on 100 kilograms of a product in Group 3 shall be equal:

1. if it falls within subheading 04.02 A II a) 2, to the sum of the following components:
 - (a) a component equal to the levy on the pilot product; and
 - (b) a component equal to 7.25 ECU;
2. if it falls within subheading 04.02 A II a) 3, to the sum of the following components:
 - (a) a component equal to the levy calculated in accordance with point 4; and
 - (b) a component equal to 7.25 ECU;
3. if it falls within subheading 04.02 A II a) 4, to the sum of the following components:
 - (a) a component equal to the levy calculated in accordance with point 5; and
 - (b) a component equal to 7.25 ECU;
4. if it falls within subheading 04.02 A II b) 3, to the sum of the following components:
 - (a) a component equal to the levy on the pilot product; and
 - (b) a component equal to 2.42 ECU;

5. if it falls within subheading 04.02 A II b) 4, to the sum of the following components:

- (a) a component equal to the levy on the pilot product; and
- (b) a component fixed on the basis of the amount by which the value of a product falling within that subheading and with a fat content by weight of 45 %, or with a higher fat content if it is found that products with a higher content are on the market, exceeds the value of the pilot product;

6. if it falls within subheading 04.02 B I a), to 36.27 ECU;

7. if it falls within subheading 04.02 B I b) 1 bb), to the sum of the following components:

- (a) a component calculated in accordance with point 9 (a);
- (b) a component equal to 7.25 ECU; and
- (c) a component to take account of the quantity of added sugar;

8. if it falls within subheading 04.02 B I b) 1 cc), to the sum of the following components:

- (a) a component calculated in accordance with point 10 (a);
- (b) a component equal to 7.25 ECU; and
- (c) a component to take account of the quantity of added sugar;

9. if it falls within subheading 04.02 B I b) 2 bb), to the sum of the following components:

- (a) a component equal to the levy on the pilot product, multiplied by a coefficient expressing the weight ratio between the milk powder contained in the product and the product itself; and
- (b) a component to take account of the quantity of added sugar;

10. if it falls within subheading 04.02 B I b) 2 cc), to the sum of the following components:

- (a) a component equal to the levy calculated in accordance with point 5, multiplied by a coefficient expressing the weight ratio between the milk powder contained in the product and the product itself; and
- (b) a component to take account of the quantity of added sugar.

Article 4

The levy on 100 kilograms of a product in Group 4 and falling within subheading 04.02 A III a) 2 shall be equal to the levy on the pilot product multiplied by a coefficient of 1.35.

Article 5

The levy on 100 kilograms of a product in Group 6 shall be equal :

1. if it falls within subheading 04.01 A I a), to the sum of the following components :
 - (a) a component calculated in accordance with point 5 (a) ;
 - (b) a component calculated in accordance with point 5 (b) ;
 - (c) a component equal to 6.04 ECU ;
2. if it falls within subheading 04.01 A I b), to the sum of the following components :
 - (a) a component calculated in accordance with point 5 (a) ;
 - (b) a component calculated in accordance with point 5 (b) ;
 - (c) a component equal to 3.63 ECU ;
3. if it falls within subheading 04.01 A II a) 1, to the sum of the following components :
 - (a) a component calculated in accordance with point 5 (a) ;
 - (b) a component calculated in accordance with point 5 (b) ;
 - (c) a component equal to 3.63 ECU ;
4. if it falls within subheading 04.01 A II a) 2, to the sum of the following components :
 - (a) a component calculated in accordance with point 6 (a) ;
 - (b) a component calculated in accordance with point 6 (b) ;
 - (c) a component equal to 3.63 ECU ;
5. if it falls within subheading 04.01 A II b) 1, to the sum of the following components :
 - (a) a component equal to the levy on the pilot product of Group 2, multiplied by a coefficient of 0.0862 ;
 - (b) a component equal to the levy on the pilot product of Group 6, multiplied by a coefficient of 0.0476 ;
 - (c) a component equal to 2.42 ECU ;
6. if it falls within subheading 04.01 A II b) 2, to the sum of the following components :
 - (a) a component equal to the levy on the pilot product of Group 2, multiplied by a coefficient of 0.0862 ;
 - (b) a component equal to the levy on the pilot product of Group 6, multiplied by a coefficient of 0.0714 ;
 - (c) a component equal to 2.42 ECU.

However, where the price on importation into the Community of a product falling within subheading 04.01 A is recorded as not being in a normal relationship to the prices usually prevailing in respect of other milk products, a levy may be fixed equal to the sum of the following components :

- (a) a component equal to the amount resulting from the provisions laid down in the preceding subparagraph ;
- (b) an additional component fixed at a level allowing the normal relationship between the price of the product in question and the prices of other milk products on importation into the Community to be re-established.

Article 6

The levy on 100 kilograms of a product in Group 6 shall be equal :

1. if it falls within subheading 04.01 B I, to the levy on the pilot product multiplied by a coefficient of 0.26 ;
2. if it falls within subheading 04.01 B II or 04.02 A III b) 1, to the levy on the pilot product multiplied by a coefficient of 0.55 ;
3. if it falls within subheading 04.01 B III or 04.02 A III b) 2, to the levy on the pilot product multiplied by a coefficient of 0.85 ;
4. if it falls within subheading 04.02 B II b) 1, to the sum of the following components :
 - (a) a component equal to the levy calculated in accordance with point 2, multiplied by a coefficient expressing the weight ratio between the milk ingredients of the product and the product itself ; and
 - (b) a component to take account of the quantity of added sugar ;
5. if it falls within subheading 04.02 B II b) 2, to the sum of the following components :
 - (a) a component equal to the levy calculated in accordance with point 3, multiplied by a coefficient expressing the weight ratio between the milk ingredients of the product and the product itself ; and
 - (b) a component to take account of the quantity of added sugar ;
6. if it falls within subheading 04.03 B, to the levy on the pilot product multiplied by a coefficient of 1.22.

Article 7

The levy on 100 kilograms of a product in Group 7 shall be equal :

- if it falls within subheading 04.04 A I a) 1 or 04.04 A I b) 1 aa) to 18.13 ECU,
- if it falls within subheading 04.04 D I, to 36.27 ECU.

Article 8

The levy on a product belonging to Group 9 and falling within subheading 04.04 B shall be limited to 6 % of its customs value.

Article 9

1. Within the tariff quotas referred to in paragraph 2, the levy on 100 kilograms of a product in Group 10 or 11 and falling within subheadings 04.04 E I b) 1 (aa), 04.04 E I b) 1 (bb), 04.04 E I b) 1 (cc) and 04.04 E I b) 5 (aa) in Annex II to this Regulation shall be equal to 12.09 ECU.

2. The said annual tariff quotas shall be as follows :

- (a) 2 750 tonnes for a product falling within subheading 04.04 E I b) 1 (aa);
- (b) 9 000 tonnes for a product falling within subheading 04.04 E I b) 1 (bb);
- (c) 3 500 tonnes for products falling within subheadings 04.04 E I b) 1 (cc) and 04.04 E I b) 5 (aa).

3. The rules of application of this Article shall be decided in accordance with the procedure laid down in Article 30 of Regulation (EEC) No 804/68.

Article 10

The levy on 100 kilograms of a product in Group 11 shall be equal :

1. if it falls within subheading 04.04 D II a) 1, to the sum of the following components :
 - (a) a component equal to 80 % of the levy on the pilot product of Group 11 ;
 - (b) a component equal to 5 % of the levy on the pilot product of Group 6 ; and
 - (c) a component equal to 12.09 ECU ;
2. if it falls within subheading 04.04 D II a) 2, to the sum of the following components :
 - (a) a component equal to 60 % of the levy on the pilot product of Group 11 ;
 - (b) a component equal to 24 % of the levy on the pilot product of Group 6 ; and
 - (c) a component equal to 12.09 ECU ;
3. if it falls within subheading 04.04 D II b), to the sum of the following components :

(a) a component equal to the levy calculated in accordance with point 2 ; and

(b) a component equal to 96.72 ECU ;

4. if it falls within subheading 04.04 E I c) 1, to 75 % of the levy on the pilot product ;

5. if it falls within subheading 04.04 E I c) 2 or 04.04 E II b), to the sum of the following components :

(a) a component equal to the levy on the pilot product of Group 11 ; and

(b) a component equal to 96.72 ECU.

Article 11

When it is observed that the price on importation into the Community from non-member countries of products falling within Group 11, originating in and coming from those non-member countries, is not less than :

— 181.34 ECU per 100 kilograms, in the case of products falling within subheading 04.04 E I b) 2, or

— 193.43 ECU per 100 kilograms, in the case of products falling within subheading 04.04 E I b) 3, or

— 175.30 ECU per 100 kilograms, in the case of products falling within subheading 04.04 E I b) 4,

the levy applicable per 100 kilograms shall be equal :

1. if the product falls within subheading 04.04 E I b) 2 aa), to the threshold price less 181.34 ECU ;

2. if the product falls within subheading 04.04 E I b) 3 or 04.04 E I b) 4, to the threshold price less 193.43 ECU ;

3. if the product falls within subheading 04.04 E I b) 2 bb), to the sum of the following components :

(a) a component equal to the levy calculated in accordance with point 1 ;

(b) a component equal to 24.18 ECU.

Article 12

Where the price on importation into the Community of an assimilated product, the levy on which differs from that on its pilot product, is recorded as being considerably less than the price which would normally apply in relation to the price of the pilot product, the levy shall be equal to the sum of the following components :

- (a) a component equal to the amount resulting from those provisions of Articles 2 to 7 which apply to the assimilated product in question ; and

- (b) an additional component fixed at a level allowing the normal relationship between prices on importation into the Community to be re-established, taking into consideration the composition and quality of the assimilated products.

Article 13

A component to take account of the quantity of added sugar shall be equal to the average of the levies on 50 kilograms of white sugar during the first 20 days of the month preceding the month when the levy on the milk product in question is applicable.

Article 14

1. The milk product content of products falling within subheading ex 23.07 B, when imported from third countries, shall be determined by applying a coefficient of 2 to the lactose content per 100 kilograms of the product in question.

2. The methods for defining the starch content of products falling within subheading ex 23.07 B shall be

determined according to the procedure laid down in Article 26 of Regulation (EEC) No 2727/75 ⁽¹⁾.

Article 15

1. Regulation (EEC) No 823/68 is hereby repealed.
2. In all Community instruments where there is reference to Regulation (EEC) No 823/68 or to certain Articles thereof, that reference shall be considered to refer to this Regulation or to the corresponding Articles thereof.

Article 16

The Common Customs Tariff annexed to Regulation (EEC) No 950/68 is hereby amended in accordance with Annex III to this Regulation.

Article 17

This Regulation shall enter into force on 1 January 1980.

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

Done at Brussels, 18 December 1979.

For the Council

The President

B. LENIHAN

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

ANNEX I

Number of group	Groups of products according to the nomenclature in Annex II	Pilot product for each group of product
1	04.02 A I	Powdered whey, obtained by the spray process, with a water content less than 5 % by weight, in packages normally used in the trade of a net content of 25 kg or more.
2	04.02 A II a) 1 04.02 A II b) 1 04.02 B I b) 1 aa) 04.02 B I b) 2 aa) ex 23.07 B	Milk powder, obtained by the spray process, with a fat content less than 1.5 % by weight and a water content less than 5 % by weight, in packages normally used in the trade of a net content of 25 kg or more.
3	04.02 A II a) 2 04.02 A II a) 3 04.02 A II a) 4 04.02 A II b) 2 04.02 A II b) 3 04.02 A II b) 4 04.02 B I a) 04.02 B I b) 1 bb) 04.02 B I b) 1 cc) 04.02 B I b) 2 bb) 04.02 B I b) 2 cc)	Milk powder, obtained by the spray process, with a fat content of 26 % by weight and a water content less than 5 % by weight, in packages normally used in the trade of a net content of 25 kg or more.
4	04.02 A III a)	Concentrated milk, with a fat content of 7.5 % by weight and a dry matter content of 25 % by weight, in cases or cartons of 96 tins of a net content of 170 g.
5	04.02 B II a)	Concentrated milk with added sugar, with a fat content of 9 % by weight and a lactic dry matter content of 31 % by weight, in cases or cartons of 48 tins of a net content of 397 g.
6	04.01 04.02 A III b) 04.02 B II b) 04.03	Butter with a fat content of 82 % by weight, in packages normally used in the trade of a net content of 25 kg or more.
7	04.04 A 04.04 D I	Emmentaler loaf cheese having matured for three to four months, with fat content of 45 % by weight referred to dry matter, without packaging.
8	04.04 C	Blue-veined cheese, whole, with a fat content of 45 % by weight referred to dry matter, in packages normally used in the trade.
9	04.04 E I a) 04.04 B 04.04 E II a)	Parmigiano Reggiano loaf cheese having matured for 18 months, with a fat content by weight of 32 % referred to dry matter, without packaging.
10	04.04 E I b) 1	Cheddar cheese, whole, having matured for three months, with a fat content by weight of 50 % referred to dry matter and a water content by weight of the non-fatty matter greater than 50 % and not more than 57 %, without packaging.
11	04.04 D II 04.04 E I b) 2 04.04 E I b) 3 04.04 E I b) 4 04.04 E I b) 5 04.04 E I c) 04.04 E II b)	Whole cheese, having matured for six to eight weeks, with a fat content of 45 % by weight referred to dry matter, without packaging.
12	17.02 A II 21.07 F I	Lactose containing, in the dry state, 98.5 % by weight of the pure product, in packages normally used in the trade.

ANNEX II

CCT heading No	Description
04.01	<p>Milk and cream, fresh, not concentrated or sweetened :</p> <p>A. Of a fat content, by weight, not exceeding 6 % :</p> <p>I. Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk :</p> <p>a) In immediate packings of a net capacity of two litres or less</p> <p>b) Other</p> <p>II. Other :</p> <p>a) In immediate packings of a net capacity of two litres or less, and of a fat content, by weight :</p> <p>1. Not exceeding 4 %</p> <p>2. Exceeding 4 %</p> <p>b) Other, of a fat content, by weight :</p> <p>1. Not exceeding 4 %</p> <p>2. Exceeding 4 %</p> <p>B. Other, of a fat content, by weight :</p> <p>I. Exceeding 6 % but not exceeding 21 %</p> <p>II. Exceeding 21 % but not exceeding 45 %</p> <p>III. Exceeding 45 %</p>
04.02	<p>Milk and cream, preserved, concentrated or sweetened :</p> <p>A. Not containing added sugar :</p> <p>I. Whey</p> <p>II. Milk and cream, in powder or granules :</p> <p>a) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight :</p> <p>1. Not exceeding 1.5 %</p> <p>2. Exceeding 1.5 % but not exceeding 27 %</p> <p>3. Exceeding 27 % but not exceeding 29 %</p> <p>4. Exceeding 29 %</p> <p>b) Other, of a fat content, by weight :</p> <p>1. Not exceeding 1.5 %</p> <p>2. Exceeding 1.5 % but not exceeding 27 %</p> <p>3. Exceeding 27 % but not exceeding 29 %</p> <p>4. Exceeding 29 %</p> <p>III. Milk and cream, other than in powder or granules :</p> <p>a) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight, not exceeding 11 % :</p> <p>1. Of a fat content, by weight, not exceeding 8.9 %</p> <p>2. Other</p>

CCT heading No	Description
04.02 (cont'd)	<p>b) Other, of a fat content, by weight :</p> <ol style="list-style-type: none"> 1. Not exceeding 45 % 2. Exceeding 45 % <p>B. Containing added sugar :</p> <p>I. Milk and cream, in powder or granules :</p> <ol style="list-style-type: none"> a) Special milk for infants⁽¹⁾, in hermetically sealed containers of a net capacity of 500 g or less and of a fat content, by weight, exceeding 10 % but not exceeding 27 %⁽²⁾ b) Other : <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight : <ol style="list-style-type: none"> aa) Not exceeding 1.5 %⁽³⁾ bb) Exceeding 1.5 % but not exceeding 27 %⁽³⁾ cc) Exceeding 27 %⁽³⁾ 2. Other, of a fat content, by weight : <ol style="list-style-type: none"> aa) Not exceeding 1.5 %⁽³⁾ bb) Exceeding 1.5 % but not exceeding 27 %⁽³⁾ cc) Exceeding 27 %⁽³⁾ II. Milk and cream, other than in powder or granules : <ol style="list-style-type: none"> a) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight, not exceeding 9.5 % b) Other, of a fat content, by weight : <ol style="list-style-type: none"> 1. Not exceeding 45 %⁽³⁾ 2. Exceeding 45 %⁽³⁾
04.03	<p>Butter :</p> <p>A. Of a fat content, by weight, not exceeding 85 %</p> <p>B. Other</p>
04.04	<p>Cheese and curd :</p> <p>A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered :</p> <p>I. Of a minimum fat content of 45 % by weight, in the dry matter, matured for at least three months⁽²⁾ :</p> <ol style="list-style-type: none"> a) Whole cheeses⁽⁴⁾ of a free-at-frontier value⁽⁵⁾ per 100 kg net weight of : <ol style="list-style-type: none"> 1. 272.74 ECU or more, but less than 296.92 ECU 2. 296.92 ECU or more b) Pieces packed in vacuum or in inert gas : <ol style="list-style-type: none"> 1. With rind on at least one side, of a net weight : <ol style="list-style-type: none"> aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value⁽⁵⁾ of not less than 296.92 ECU but less than 330.77 ECU per 100 kg net weight bb) Not less than 450 g and of a free-at-frontier value⁽⁵⁾ of not less than 330.77 ECU per 100 kg net weight

CCT heading No	Description
04.04 (cont'd)	<p>2. Other, of a net weight of not less than 75 g but not more than 250 g⁽⁶⁾ and of a free-at-frontier value⁽⁵⁾ of not less than 354.95 ECU per 100 kg net weight</p> <p>II. Other</p> <p>B. Glaurus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs⁽²⁾</p> <p>C. Blue-veined cheese, not grated or powdered</p> <p>D. Processed cheese, not grated or powdered :</p> <p>I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glaurus herb cheese (known as Schabziger), put up for retail sale⁽⁷⁾, of a free-at-frontier value⁽⁵⁾ of not less than 181.34 ECU per 100 kg net weight and of a fat content, by weight, in the dry matter, not exceeding 56 %⁽²⁾</p> <p>II. Other, of a fat content, by weight :</p> <p>a) Not exceeding 36 % and of a fat content, by weight, in the dry matter :</p> <p>1. Not exceeding 48 %</p> <p>2. Exceeding 48 %</p> <p>b) Exceeding 36 %</p> <p>E. Other :</p> <p>I. Not grated or powdered, of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight of the non-fatty matter :</p> <p>a) Not exceeding 47 %</p> <p>b) Exceeding 47 % but not exceeding 72 % :</p> <p>1. Cheddar :</p> <p>(aa) Cheddar cheeses, made from unpasteurized milk, of a minimum fat content of 50 % by weight, in the dry matter, matured for at least nine months⁽²⁾ :</p> <p>(11) Whole cheeses⁽⁴⁾ of a free-at-frontier value⁽⁵⁾ of not less than 205.52 ECU per 100 kg net weight⁽⁸⁾</p> <p>(22) Other, of a net weight :</p> <p>(aaa) Of not less than 500 g and of a free-at-frontier value⁽⁵⁾ of not less than 223.66 ECU per 100 kg net weight⁽⁸⁾</p> <p>(bbb) Of less than 500 g⁽⁶⁾ and of a free-at-frontier value⁽⁵⁾ of not less than 235.75 ECU per 100 kg net weight⁽⁸⁾</p> <p>(bb) Whole Cheddar cheeses⁽⁴⁾ of a minimum fat content of 50 % by weight, in the dry matter, matured for at least three months and of a free-at-frontier value⁽⁵⁾ of not less than 199.48 ECU per 100 kg net weight⁽²⁾⁽⁸⁾</p>

CCT heading No	Description
04.04 (cont'd)	<p>(cc) Cheddar for processing⁽⁹⁾ of a free-at-frontier value⁽⁵⁾ of not less than 175.30 ECU per 100 kg net weight⁽²⁾ ⁽⁸⁾</p> <p>(dd) Other</p> <p>2. Tilsit and Butterkäse, of a fat content, by weight, in the dry matter⁽²⁾ :</p> <p>aa) Not exceeding 48 %</p> <p>bb) Exceeding 48 %</p> <p>3. Kashkaval⁽²⁾</p> <p>4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheepskin or goatskin bottles⁽²⁾</p> <p>5. Other :</p> <p>(aa) For processing⁽⁹⁾ of a free-at-frontier value⁽⁵⁾ of not less than 175.30 ECU per 100 kg net weight⁽²⁾ ⁽⁸⁾</p> <p>(bb) Other</p> <p>c) Exceeding 72 % :</p> <p>1. In immediate packings of a net capacity not exceeding 500 g</p> <p>2. Other</p> <p>II. Other :</p> <p>a) Grated or powdered</p> <p>b) Other</p>
17.02	<p>Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel :</p> <p>A. Lactose and lactose syrup :</p> <p>II. Other (than those containing, in the dry state, 99 % or more by weight of the pure product)</p>
21.07	<p>F. Flavoured or coloured sugar syrups :</p> <p>I. Lactose syrup</p>
23.07	<p>Sweetened forage ; other preparations of a kind used in animal feeding :</p> <p>B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II, or milk products⁽¹⁰⁾ :</p> <p>I. Containing starch or glucose or glucose syrup :</p> <p>a) Containing no starch or containing 10 % or less by weight of starch :</p> <p>1.</p> <p>2.</p> <p>3. Containing not less than 50 % but not more than 75 % by weight of milk products</p> <p>4. Containing not less than 75 % by weight of milk products</p>

CCT heading No	Description
23.07 (cont'd)	<p>b) Containing more than 10 % but not more than 30 % by weight of starch :</p> <p>1.</p> <p>2.</p> <p>3. Containing not less than 50 % by weight of milk products</p> <p>c) Exceeding 30 % :</p> <p>1.</p> <p>2.</p> <p>3. Containing 50 % or more by weight of milk products</p> <p>II. Containing no starch, glucose or glucose syrup, but containing milk products</p>

(1) For the purposes of this tariff subheading, 'special milk for infants' means products free from pathogenic and toxicogenic germs and containing per gram less than 10 000 revivifiable aerobic bacteria and less than two coliform bacteria.

(2) Inclusion under this tariff subheading is subject to conditions to be laid down by the competent authorities.

(3) In calculating the fat content the weight of any added sugar shall be disregarded.

(4) (a) 'Whole cheeses' means whole cheeses of the conventional flat cylindrical shape having the following net weights :

- Emmentaler : not less than 60 kg but not more than 130 kg inclusive,
- Gruyère and Sbrinz : not less than 20 kg but not more than 45 kg inclusive,
- Bergkäse : not less than 20 kg but not more than 60 kg inclusive,
- Appenzell : not less than 6 kg but not more than 8 kg inclusive.

(b) 'Whole Cheddar cheeses' means :

- whole cheeses of the conventional flat cylindrical shape of a net weight of not less than 33 kg but not more than 44 kg,
- cubic blocks of cheese of a net weight of 10 kg or more.

(5) 'Free-at-frontier value' means : the free-at-frontier price or fob price in the country of exportation, plus a fixed amount to be determined in respect of the customs territory of the Community.

(6) This tariff subheading number shall be taken to apply only to goods, the packings of which bear at least the following particulars :

- the name of the cheese,
- the fat content by weight referred to dry matter,
- the packer responsible,
- the country of origin of the cheese.

(7) For the purposes of this subheading, the expression 'put up for retail sale' shall be taken to apply to cheese put up in immediate packings of a net weight not exceeding 1 kg containing portions or slices of an individual net weight not exceeding 100 g.

(8) The value limits are adjusted automatically in line with the factors determining the price of Cheddar in the Community. This adjustment consists of an increase or reduction equal to any increase or reduction in the threshold price for Cheddar in the Community by 100 kg net weight.

(9) The relevant Community provisions are applied to ensure that it is used for that particular purpose.

(10) For the purposes of tariff subheading ex 23.07 B, 'milk products' means the products falling within tariff headings and subheadings 04.01, 04.02, 04.03, 04.04, 17.02 A and 21.07 F I.

NB :

For the purposes of heading No 04.04, the exchange rate to be applied in converting into national currencies the ECU referred to in the subdivisions of this heading shall, notwithstanding general rule C 3 contained in Part I, Section I, of the Common Customs Tariff, be the representative rate, if such rate is fixed for the purposes of the common agricultural policy.

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
1	2	3	4
04.04 (cont'd)	D. Processed cheese, not grated or powdered :		
	I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a free-at-frontier value of not less than 181.34 ECU per 100 kg net weight and of a fat content, by weight, in the dry matter, not exceeding 56 % (a)	23 (L)	—
	II. Other, of a fat content, by weight :		
	a) Not exceeding 36 % and of a fat content, by weight, in the dry matter :		
	1. Not exceeding 48 %	23 (L)	—
	2. Exceeding 48 %	23 (L)	—
	b) Exceeding 36 %	23 (L)	—
	E. Other :		
	I. Not grated or powdered, of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight of the non-fatty matter :		
	a) Not exceeding 47 %	23 (L)	—
	b) Exceeding 47 % but not exceeding 72 % :		
	1. Cheddar	23 (L)	(b) (c)
	2. Tilsit and Butterkäse, of a fat content, by weight, in the dry matter (a) :		
	aa) Not exceeding 48 %	23 (L)	—
	bb) Exceeding 48 %	23 (L)	—
	3. Kashkaval (a)	23 (L)	—
	4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles (a)	23 (L)	—
	5. Other	23 (L)	(c)
	c) Exceeding 72 % :		
	1. In immediate packings of a net capacity not exceeding 500 g	23 (L)	—
	2. Other	23 (L)	—
	II. Other :		
	a) Grated or powdered	23 (L)	—
	b) Other	23 (L)	—

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Within the limit of an annual tariff quota of 9 000 tonnes to be granted by the competent authorities, a rate of 12.09 ECU per 100 kg net weight is provided for whole Cheddar cheeses of a minimum fat content of 50 % by weight in the dry matter, matured for at least three months and of a free-at-frontier value of not less than 199.48 ECU per 100 kg net weight.

For these purposes, 'whole cheeses' means :

1. cheeses of the conventional flat cylindrical shape of a net weight of not less than 33 kg but not more than 44 kg ;
2. cheeses in cubic blocks of a net weight of 10 kg or more.

The minimum values shall be automatically adjusted to take account of changes in the factors determining the formation of Cheddar prices in the Community. This adjustment shall be by way of an increase or decrease equal to that of the threshold price of Cheddar in the Community.

Furthermore, entry under this quota shall be subject to conditions to be determined by the competent authorities.

(c) Within the limit of an annual tariff quota of 3 500 tonnes to be granted by the competent authorities, a rate of 12.09 ECU per 100 kg net weight is provided for Cheddar of subheading ex 04.04 E I b) 1 and other cheeses of subheading ex 04.04 E I b) 5 of a free-at-frontier value of not less than 175.30 ECU per 100 kg net weight, for processing.

The minimum values shall be automatically adjusted to take account of changes in the factors determining the formation of Cheddar prices in the Community. This adjustment shall be by way of an increase or decrease equal to that of the threshold price of Cheddar in the Community.

Furthermore, entry under this quota and verification of the end use shall be subject to conditions to be determined by the competent authorities.