COUNCIL REGULATION (EEC) No 3379/82

of 8 December 1982

applying generalized tariff preferences for 1983 in respect of certain agricultural products originating in developing countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof,

Having regard to Council Regulation (EEC) No 3033/80 of 11 November 1980 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products (1), and in particular Article 12 thereof,

Having regard to the proposal from the Commission (2),

Having regard to the opinion of the European Parliament (3),

Having regard to the opinion of the Economic and Social Committee (4),

Whereas, within the context of UNCTAD, the European Economic Community offered to grant tariff preferences on certain processed agricultural products of Chapters 1 to 24 of the Common Customs Tariff which originate in developing countries; whereas the preferential treatment proposed in that offer consists, in respect of certain goods which are subject to the trade arrangements laid down in Regulation (EEC) No 3033/80, of a reduction in the fixed component of the charge applicable to such goods by virtue of that Regulation, and, in respect of products which are subject to the single customs duty, of a reduction in such duty; whereas preferential imports of the products concerned should be effected without quantitative restrictions;

Whereas the positive role played by this system in improving access for developing countries to the markets of the preference-giving countries was recognized at the ninth session of the UNCTAD Special Committee on Preferences; whereas it was there agreed that the objectives of the generalized preferences scheme would not be fully achieved by the end of 1980, that consequently it should be pro-

longed beyond the initial period and that an overall review of the system should take place in 1990;

Whereas it is desirable therefore that the Community continue to apply generalized tariff preferences, in the context of the conclusions reached in UNCTAD and in accordance with the intentions expressed in the said Committee in particular by all the preference-giving countries;

Whereas the temporary and non-binding nature of the system means that the offer may be withdrawn wholly or in part at a later stage, thus maintaining the possibility of remedying any unfavourable situations which might arise, including in the African, Caribbean and Pacific States (ACP States) following the implementation of the system;

Whereas experience in the initial period shows that the Community scheme has to an appreciable extent achieved its intended objectives; whereas it is therefore appropriate to maintain its fundamental features, namely a reduction in customs duties without any restriction in the quantities imported for certain agricultural products listed in Annex A, and a reduction in customs duties within the limits of a Community ceiling or tariff quotas for tabacco, cocoa butter, soluble coffee and preserved pineapples;

Whereas, subject to the above conditions, each of these Community tariff quotas or ceilings generally corresponds to the amount applicable in 1982;

Whereas, from 1 January 1981, the Hellenic Republic has applied the Community generalized preferences system in accordance with Article 117 of the Act of Accession of 1979;

Whereas the rates of conversion into national currency of the preferential amounts expressed in ECU are the rates provided for in the Common Customs Tariff;

Whereas in the multilateral trade negotiations, in accordance with paragraph 6 of the Tokyo Declaration, the Community reaffirmed that special treatment should, whenever possible, be granted to the least developed among the developing countries;

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽²⁾ OJ No C 274, 18. 10. 1982, p. 170.

⁽³⁾ OJ No C 292, 8. 11. 1982, p. 105.

⁽⁴⁾ OJ No C 326, 13. 12. 1982, p. 4.

whereas, therefore, the agricultural products listed in Annex C, originating in the least-developed developing countries which appear in the list in Annex D to this Regulation should be totally exempt from customs duties;

Whereas it is necessary to ensure equal and continuous access for all Community importers to the Community tariff quotas and the uninterrupted application of the rate laid down for such quotas to all imports of the products concerned into all Member States until the quotas are used up; whereas the Community nature of the quotas can be respected by apportioning the Community tariff quotas among the Member States; whereas, moreover, to this end and in the context of the utilization system, the actual charges against the quotas may relate only to products which have been entered for free circulation and which are accompanied by a certificate of origin;

Whereas, to take account of future import trends in the various Member States in respect of the tariff quotas and to mitigate any inadequacy in the fixed-scale apportionment, the quotas should be divided into two tranches, the first being apportioned among the Member States and the second held as a reserve to cover subsequently the requirements of Member States which have exhausted their initial shares; whereas, moreover, the reserve constituted as described tends to avoid making the system of utilization of the quotas excessively rigid, to the detriment of each of the developing countries concerned, and will contribute to achieving the aim already mentioned of improving the generalized preferences system;

Whereas Member States may exhaust their initial shares of the tariff quotas at different rates; whereas to avoid disruption of supplies on this account it should be provided that any Member States which has almost used up one of its initial shares should draw an additional share from the corresponding reserve; whereas this must be done by each Member State as and when each of its additional shares is almost entirely used up and repeated as many times as each of the reserves allows; whereas each of these initial and additional shares must be available for use until the end of the quota period; whereas, however, it seems advisable to permit the Member States to limit the exercise of their total obligation to draw on the reserve amount to at least 40 % of their initial share:

Whereas if, at a specified date in the quota period, a considerable balance remains in one of the initial

shares of one or other Member State, it is essential that that Member State return a portion of it to the corresponding reserve in order to prevent a part of the Community quota from remaining unused in one Member State when it could be used in others:

Whereas in the case of the Community tariff ceiling for tobacco, other than Virginia type, the objective pursued may be attained by applying a method of administration based on the charging, at Community level, against the abovementioned ceiling, of imports of the product concerned as and when that product is entered for free circulation and is accompanied by a certificate of origin; whereas this method of administration must make provision for the reintroduction of the levying of customs duties in their entirety as soon as the said ceiling is reached at Community level;

Whereas such methods of administration call for close and particularly rapid cooperation between the Member States and the Commission, which must, in particular, be able to observe the extent to which charges are made against the tariff quotas and ceiling and inform Member States thereof; whereas such cooperation should be particularly close in view of the need for the Commission to be able to take appropriate measures to reintroduce the levying of customs duties in their entirety when the ceiling is reached:

Whereas, since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are united within and jointly represented by the Benelux Economic Union, any measure concerning the administration of the shares allocated to that economic union may be carried out by any one of its members;

Whereas it is expedient that the Community should authorize the importation of the products referred to in Annex A originating in the countries and territories listed in Annex B, subject to the customs duties given in respect of each of them, without quantitative restrictions; whereas the benefit of such preferential terms should be reserved for products originating in the countries and territories under consideration, the concept of 'originating products' being determined in accordance with the procedure laid down in Article 14 of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods (1),

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 1.

HAS ADOPTED THIS REGULATION:

SECTION I

PRODUCTS OF CHAPTERS 1 TO 24 OF THE COMMON CUSTOMS TARIFF IMPORTED WITHOUT QUANTITATIVE RESTRICTIONS

Article 1

1. From 1 January to 31 December 1983, Community imports of the products listed in Annex A shall benefit from the customs duties specified for each product.

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

2. The treatment provided for in paragraph I shall be enjoyed solely by products originating in the countries and territories listed in Annex B.

For the purposes of the application of this section, the concept of originating products shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

- 3. The products listed in Annex C originating in the countries listed in Annex D shall be imported into the Community free of customs duties without prejudice to the levying of additional duties which may be applicable in the Common Customs Tariff, indicated by the symbols 'vc', 'ads' or 'adf'.
- 4. Tequila, Pisco and Singani falling within subheading 22.09 C V ex a) of the Common Customs Tariff shall qualify for the preferential system subject to the production of a certificate of authenticity appearing in the certificate of origin and drawn up according to the procedure referred to in the second subparagraph of paragraph 2.

Article 2

1. Every three months, the Member States shall forward to the Statistical Office of the European Communities the information relating to imports under this Regulation, in accordance with the provisions of the nomenclature of goods for external trade statistics of the Community and statistics of trade between Member States (NIMEXE).

2. However, in the case of products in Section III subject to quotas, the Member States shall, by the 11th day of each month at the latest, forward the list of charges effected during the previous month.

At the Commission's request, when the level of 75 % of the ceiling is reached, the Member States shall forward the lists of charges to the Commission every 10 days; these lists shall be forwarded within five days from the end of each 10-day period.

SECTION II

CEILING FOR RAW OR UNMANUFACTURED TOBACCOS, OTHER THAN VIRGINIA TYPE

Article 3

1. From 1 January to 31 December 1983, Common Customs Tariff duties relating to raw or unmanufactured tobacco, other than Virginia type, falling within subheadings 24.01 ex A and ex B of the Common Customs Tariff shall be suspended at 7 % with a minimum charge of 33 ECU per 100 kilograms net weight and a maximum charge of 45 ECU per 100 kilograms net weight.

Imports into Greece of the products referred to above shall be subject to the customs duty established in accordance with Article 117 of the Act of Accession of 1979.

Within the Community ceiling referred to in paragraph 4, Common Customs Tariff duties on imports originating in the developing countries listed in Annex D shall be totally suspended.

- 2. This tariff suspension shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China.
- 3. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against the ceiling referred to in paragraph 4.

For the purposes of the application of this section, the concept of 'originating products' shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

4. Subject to Articles 4 and 5, this suspension shall be granted for the tobaccos in question up to a Community ceiling of 2 550 tonnes.

Article 4

As soon as the ceiling laid down in Article 3 (4) for Community imports of products originating in all of the countries and territories referred to in Article 3 (2) is reached at Community level, the levying of customs duties on imports of the tobaccos in question from all the countries and territories listed in Annexes B and D may be reintroduced until the end of the period referred to in Article 3 (1).

Article 5

- 1. Imports of the products in question shall be charged against the Community ceiling as and when the tobaccos in question are entered for free circulation and are accompanied by a certificate of origin pursuant to the rules laid down in Article 3 (3).
- 2. Goods may be charged against the ceiling only if the certificate of origin referred to in paragraph 1 is submitted before the date on which the levying of duties is reintroduced.
- 3. The extent to which the ceiling has been used up shall be determined at Community level on the basis of the imports charged in accordance with paragraphs 1 and 2.

Article 6

- 1. The Commission, in close cooperation with the Member States, shall take all necessary measures to ensure that the above provisions are applied.
- 2. The Commission shall issue a Regulation to reintroduce the levying of customs duties in respect of all the countries and territories referred to in Article 3 (2) in accordance with Article 4.

Article 7

At the Commission's request, and in any case at least monthly, the Member States shall inform the Commission of imports of the products in question charged against the Community ceiling laid down in Article 3 (4). This information shall show both the

value expressed in ECU and the quantity expressed in tonnes.

SECTION III

COMMUNITY TARIFF OUOTAS

A. Raw or unmanufactured Virginia type tobaccos

Article 8

1. From 1 January to 31 December 1983, a Community tariff quota of 61 200 tonnes shall be opened in the Community for imports of raw or unmanufactured Virginia type tobaccos falling within subheadings 24.01 ex A and ex B of the Common Customs Tariff. Within this tariff quota the customs duty shall be suspended at 7 % with a minimum charge of 13 ECU per 100 kilograms net weight and a maximum charge of 45 ECU per 100 kilograms net weight.

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

In the context of this tariff quota, the customs duty on imports originating in the countries listed in Annex D shall be totally suspended.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex B, with the exception of China. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this tariff quota.

For the purposes of the application of this section, the concept of 'originating products' shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Entry under this tariff quota shall be subject to the production of a certificate of authenticity appearing in the certificate of origin and made out in accordance with the procedure referred to in the second subparagraph.

Article 9

1. A first tranche of 60 000 tonnes shall be apportioned among the Member States. The shares for each member which, subject to Article 11, shall be valid until 31 December 1983, shall be as follows:

Benelux	7 098 tonnes
Denmark	1 501 tonnes
Germany	10 110 tonnes
Greece	950 tonnes
France	640 tonnes
Ireland	1 944 tonnes
Italy	3 555 tonnes
United Kingdom	34 202 tonnes

2. The second tranche of 1 200 tonnes shall constitute the reserve.

Article 10

- 1. Where a Member State has used 90 % or more of its initial share as fixed in Article 9 (1), or of that share minus any portion returned to the reserve pursuant to Article 12, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.
- 2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.
- 3. Where a Member State after exhausting its second share, has used 90% or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.
- 4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member State applying this paragraph shall inform the Commission of its grounds for so doing.

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 40 % or to a higher proportion of its initial share.

Article 11

Without prejudice to the provisions of Article 12, additional shares drawn pursuant to Article 10 shall be valid until 31 December 1983.

Article 12

A Member State which, on 25 October 1983, has not exhausted its initial share shall, not later than 7 November 1983, return to the reserve any unused portion in excess of 15% of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 7 November 1983, notify the Commission of the total quantities of the products in question imported up to and including 25 October 1983 and charged against the Community quota and of any portion of their initial share returned to the reserve.

B. Cocoa butter and soluble coffee

Article 13

1. From 1 January to 31 December 1983, Community tariff quotas shall be opened within the Community for imports of the products listed below and under the conditions stated below:

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

Description Cocoa butter, including cocoa fat or oil	Volume (tonnes)	Rate of duty
Cocoa butter, including cocoa fat or oil	22 000	
i	22 000	8 %
Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
ex A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates:		
 Extracts of coffee or 'soluble coffee' obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in grains, in tablets or in a similar 		9 %
	those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: ex A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates: — Extracts of coffee or 'soluble coffee' obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in	those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: ex A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates: — Extracts of coffee or 'soluble coffee' obtained by a water method of extraction from roasted coffee, put up in powder form, granulated, in grains, in tablets or in a similar

2. These tariff quotas shall apply solely to products originating in the countries and territories listed in Annex B. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against these tariff quotas.

For the purposes of the application of this section, the concept of 'originating products' shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Article 14

1. A first tranche of 19 494 tonnes for cocoa butter and of 17 190 tonnes for soluble coffee of the Community tariff quotas referred to in Article 13 shall be apportioned among the Member States as follows:

(tonnes)

,	Cocoa butter	Soluble coffee
Benelux	10 240	1 273
Denmark	33	35
Germany	4 560	1 712
Greece	40	300
France	395	237
Ireland	33	33
Italy	33	45
United Kingdom	4 160	13 555

2. The second tranche of 2 506 tonnes for cocoa butter and 1 910 tonnes for soluble coffee shall constitute the reserve.

Article 15

- 1. Where a Member State has used 90 % or more of one of the initial shares as fixed in Article 14 (1), or of that share minus any portion returned to the reserve pursuant to Article 17, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of the initial share rounded up, should the occasion arise, to the nearest unit.
- 2. Where a Member State, after exhausting one of the initial shares, has used 90% or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5% of the initial share rounded up, should the occasion arise, to the nearest unit.
- 3. Where a Member State, after exhausting its second share, has used 90% or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.
- 4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member

State applying this paragraph shall inform the Commission of its grounds for so doing.

5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 40 % or to a higher proportion of its initial share.

Article 16

Without prejudice to the provisions of Article 17, additional shares drawn pursuant to Article 15 shall be valid until 31 December 1983.

Article 17

A Member State which, on 15 September 1983, has not exhausted its initial shares shall, not later than 1 October 1983, return to the reserve any unused portion in excess of 20 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

The Member States shall, not later than 1 October 1983, notify the Commission of the total quantities of the products in question imported up to 15 September 1983 and charged against the Community quotas and of any portion of their initial shares returned to the reserve.

C. Preserved pineapples, other than in slices, half slices or spirals

Article 18

1. From 1 January to 31 December 1983, a Community tariff quota of 45 900 tonnes shall be opened by the Community for imports of preserved pineapples, other than in slices, half slices or spirals, falling within the following subheadings of the Common Customs Tariff: ex 20.06 B II a) 5, ex 20.06 B II b) 5, ex 20.06 B II c) 1 dd) and ex 20.06 B II c) 2 bb). Within this tariff quota the customs duty shall be suspended at 12 %, increased by the levy on sugar where the sugar content exceeds 17 % by weight in the case of products falling within subheading ex 20.06 B II a) 5 aa), and 19 % by weight in the case of products falling within subheading ex 20.06 B II b) 5 aa).

Imports into Greece of the products referred to above shall be subject to the customs duties estab-

lished in accordance with Article 117 of the Act of Accession of 1979.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex B. Those imports which enjoy exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this quota.

For the purposes of the application of this section, the concept of 'originating products' shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Article 19

1. A first tranche of 31 900 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 22, shall be valid until 31 December 1983, shall be as follows:

Benelux	3 052 tonnes
Denmark	979 tonnes
Germany	13 498 tonnes
Greece	455 tonnes
France	987 tonnes
Ireland	190 tonnes
Italy	714 tonnes
United Kingdom	12 025 tonnes

2. The second tranche of 14 000 tonnes shall constitute the reserve.

Article 20

- 1. Where a Member State has used 90 % or more of its initial share as fixed in Article 19 (1), or of that share minus any portion returned to the reserve pursuant to Article 22, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.
- 2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn by it, that Member State shall forthwith, under the conditions laid down in paragraph 1, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.
- 3. Where a Member State, after exhausting its second share, has used 90 % or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to

the third. This process shall continue until the reserve has been exhausted.

- 4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member State applying this paragraph shall inform the Commission of its grounds for so doing.
- 5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 40 % or to a higher proportion of its original share.

Article 21

Without prejudice to the provisions of Article 22, additional shares drawn pursuant to Article 20 shall be valid until 31 December 1983.

Article 22

A Member State which, on 15 August 1983, has not exhausted its initial share shall, not later than 1 September 1983, return to the reserve any unused portion in excess of 20 % of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 September 1983, notify the Commission of the total quanties of the products in question imported up to 15 August 1983 and charged against the Community quota and of any portion of their initial share returned to the reserve.

D. Preserved pineapples, in slices, half slices or spirals

Article 23

1. From 1 January to 31 December 1983, a Community tariff quota of 28 560 tonnes shall be opened by the Community for imports of preserved pineapples, in slices, half slices or spirals, falling within the following subheadings of the Common Customs Tariff: ex 20.06 B II a) 5, ex 20.06 B II b) 5, ex 20.06

B II c) 1 dd) and ex 20.06 B II c) 2 bb). Within this tariff quota, the customs duty shall be suspended at 15%, increased by the levy on sugar where the sugar content exceeds 17% by weight in the case of products falling within subheading ex 20.06 B II a) 5 aa), and 19% by weight in the case of products falling within subheading ex 20.06 B II b) 5 aa).

Imports into Greece of the products referred to above shall be subject to the customs duties established in accordance with Article 117 of the Act of Accession of 1979.

2. This tariff quota shall apply solely to products originating in the countries and territories listed in Annex B. However, those imports already enjoying exemption from customs duties under other preferential tariff arrangements granted by the Community may not be charged against this quota.

For the purposes of the application of this section, the concept of 'originating products' shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

Article 24

1. A first tranche of 26 160 tonnes shall be apportioned among the Member States. The shares for each Member State which, subject to Article 27, shall be valid until 31 December 1983, shall be as follows:

Benelux	3 400 tonnes
Denmark	800 tonnes
Germany	10 000 tonnes
Greece	560 tonnes
France	250 tonnes
Ireland	250 tonnes
Italy	900 tonnes
United Kingdom	10 000 tonnes

2. The second tranche of 2 400 tonnes shall constitute the reserve.

Article 25

1. Where a Member State has used 90 % or more of its initial share as fixed in Article 24 (1), or of that share minus any portion returned to the reserve pursuant to Article 27, it shall forthwith, by notifying the Commission, draw a second share, to the extent that the reserve so permits, equal to 10 % of its initial share rounded up, should the occasion arise, to the nearest unit.

- 2. Where a Member State, after exhausting its initial share, has used 90 % or more of the second share drawn by it, that Member State shall, forthwith under the conditions laid down in paragraph l, draw a third share, equal to 5 % of its initial share rounded up, should the occasion arise, to the nearest unit.
- 3. Where a Member State, after exhausting its second share, has used 90 % or more of the third share drawn by it, that Member State shall, under the same conditions, draw a fourth share equal to the third. This process shall continue until the reserve has been exhausted.
- 4. By way of derogation from paragraphs 1, 2 and 3, a Member State may draw shares lower than those specified therein if there are grounds for believing that the latter may not be used in full. Any Member State applying this paragraph shall inform the Commission of its grounds for so doing.
- 5. Any Member State may, whilst informing the Commission, limit the aggregate total of its additional shares to 40 % or to a higher proportion of its original share.

Article 26

Without prejudice to the provisions of Article 27, additional shares drawn pursuant to Article 25 shall be valid until 31 December 1983.

Article 27

A Member State which, on 15 September 1983, has not exhausted its initial share shall, not later than 1 October 1983, return to the reserve any unused portion in excess of 20% of the initial amount. It may return a greater portion if there are grounds for believing that such a portion may not be used. At the request of the Commission, it may also make anticipatory returns.

Member States shall, not later than 1 October 1983, notify the Commission of the total quantities of the products in question imported up to 15 September 1983 and charged against the Community quota and of any portion of their initial share returned to the reserve.

SECTION IV

GENERAL PROVISIONS

Article 28

The Commission shall keep an account of the shares opened by the Member States pursuant to Articles 9, 10, 14, 15, 19, 20, 24 and 25 and shall, as soon as the information reaches it, inform each State of the extent to which the reserves have been used up.

It shall inform the Member States not later than:

- 21 November 1983, of the amount still in the reserve following any return of shares pursuant to Article 12,
- 15 October 1983, of the amount still in the reserves following any return of shares pursuant to Articles 17 and 27,
- 15 September 1983, of the amount still in the reserve following any return of shares pursuant to Article 22.

It shall ensure that, when an amount exhausting a reserve is drawn, the amount so drawn does not exceed the balance available and shall to this end notify the amount of that balance to the Member State making the last drawing.

The Member States shall take all appropriate measures to ensure that additional shares drawn pursuant to Articles 10, 15, 20 and 25 are opened in such a way that imports may be charged without interruption against their cumulative shares of the Community quotas.

Article 29

- 1. The Member States shall ensure free access to the shares allocated to them for importers of the said goods, who are established in their territory.
- 2. The extent to which a Member State has used up its share shall be determined on the basis of imports of the said goods which have been entered for free circulation and which are accompanied by a certificate of origin in accordance with the rules referred to in Articles 8, 13, 18 and 23.
- 3. Goods shall qualify for a tariff quota only if the certificate of origin referred to in paragraph 2 is submitted before the date on which the levying of duties is reintroduced.

Article 30

Where the Commission so requests, and in any case at least monthly, the Member States shall inform it of imports of the products in question charged against their shares. This information shall show both the value expressed in ECU and the quantity expressed in tonnes.

Article 31

Where the Community finds that imports of products benefiting from the treatment provided for in Articles 1, 3, 8, 13, 18 and 23 are imported into the Community in quantities or at prices which place or are likely to place Community producers of similar or directly competitive products at a serious disadvantage or create an unfavourable situation in the ACP States, the levying of customs duties applied within the Community may be reintroduced in whole or in part on imports of the products in question from the country or countries or territory or territories which are the cause of such disadvantage. Such measures may also be taken in the event of actual or potential serious disadvantage which is confined to a single region of the Community.

Article 32

1. The Commission may decide, by means of a Regulation, to reintroduce the levying of customs duties for a specified period, in order to ensure that Article 31 is applied.

- 2. Where action on the part of the Commission is requested by a Member State, the former shall give its decision within a period of not more than 10 working days from the date of receipt of the request and shall inform the Member State of this decision.
- 3. Each Member State may refer the measure taken by the Commission to the Council within a period of 10 working days following the date on which it was notified. The fact that the matter is referred to the Council shall not cause the measure to be suspended. The Council shall meet immediately. It may, acting on a qualified majority, amend or rescind the measure in question.

Article 33

Articles 31 and 32 shall prejudice neither the application of the safeguard clauses adopted under the common agricultural policy pursuant to Article 43 of the Treaty nor those adopted under the common commercial policy pursuant to Article 113 of the Treaty.

Article 34

Member States and the Commission shall cooperate closely to ensure compliance with this Regulation.

Article 35

This Regulation shall enter into force on 1 January 1983.

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

Done at Brussels, 8 December 1982.

For the Council

The President

U. ELLEMANN-JENSEN

ANNEX A List of products falling within Chapters 1 to 24 originating in developing countries and territories to which the generalized tariff preferences will apply (a) (b)

CCT heading No	Description	Rate of du
01.01	Live horses, asses, mules and hinnies:	
	A. Horses:	
	II. For slaughter (c)	2 %
	III. Other	12 %
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:	
	A. Meat:	
	III. Of swine:	
	b) Other	Free
02.04	Other meat and edible meat offals, fresh, chilled or frozen:	
	ex A. Of domestic pigeons	6 %
	ex B. Furred game, frozen	Free
	C. Other:	
	ex I. Frogs' legs	Free
	II. Other	Free
03.01	Fish, fresh (live or dead), chilled or frozen:	
	B. Saltwater fish:	
	I. Whole, headless or in pieces:	
	e) Sharks	4 %
	g) Atlantic halibut and lesser or Greenland halibut	4 %
	v) Other:	
	— Aquarium fish	Free
	II. Fillets:	
	b) Frozen:	
	10. Of sharks (Squalus spp.)	10 %
	ex 14. Of halibut	10 %
	C. Livers and roes	5 %
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:	
	A. Dried, salted or in brine:	
	I. Whole, headless or in pieces:	

Note: The terms expressed in the 'Rate of duty' column are explained under 'Abbreviations' at the end of this list.

⁽a) Agricultural products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff are only token entries.
(b) Preferences are not to be granted in respect of products marked with an asterisk, originating

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

CCT heading No	Description	Rate of duty
03.02	A. I. d) Atlantic halibut (Hippoglossus hippoglossus)	10 %
(cont'd)	e) Salmon, salted or in brine	2 %
	ex f) Hilsa spp, in brine	8 %
	II. Fillets:	
ĺ	ex d) Other:	
	— Hilsa spp, in brine	10 %
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:	·
	A. Crustaceans:	
	' I. Crawfish	7 %
:	II. Lobsters (Homarus spp):	
	a) Live	7%
	b) Other	
	1. Whole	7 %
	2. Other	. 7%
	III. Crabs and freshwater crayfish	7 %
	IV. Shrimps and prawns:	
	a) Prawns and shrimps of the Pandalidae family	6 %
	c) Other	6 %
	ex V. Other	
	ex b) Other:	
	— Peurullus spp	7 %
I	B. Molluscs:	
	II. Mussels	7 %
	IV. Other:	
	a) Frozen:	
	1. Squid:	
	aa) Loligo spp	4 %
. !	bb) Todarodes sagittatus	4 %
	ex dd) Other:	
	— Omnastrephes sagittatus	4 %
	2. Cuttle-fish of the species Sepia officinalis, Rossia macrosoma and Sepiola rondeleti	6 %
	3. Octopus	4 %
	4. Coquilles St Jacques (Pecten maximus)	4 %
	5. Striped venus and other species of the family Ve-	
	neridae	4 %
	6. Other	4 %
	b) Other	4 %
04.06	Natural honey	25 %
04.07	Edible products of animal origin, not elsewhere specified or included	4 %

CCT heading No	Description	Rate of duty
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:	
	B, Other	Free
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
	A. Bed feathers; down:	
	II. Other	Free
	B. Other	Free
05.13	Natural sponges:	
	B. Other	Free
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:	
	A. Unrooted cuttings and slips:	
	II. Other	8 %
	ex D. Other:	
	- Yuccas and cactuses, not planted in pots, tubs, boxes or the like	9 %
	 Trees and shrubs, excluding fruit- and forest-trees and shrubs; other live plants, cuttings and roots, excluding azaleas, roses, perennial plants and mushroom spawn 	12 %
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
	A. Fresh:	
	ex I. From 1 June to 31 October:	
	 Orchids (family Orchidaceae) and Anthurium 	15 %
	ex II. From 1 November to 31 May:	
	Orchids (family Orchidaceae) and Anthurium ex B. Other:	15 %
	— Cut flowers, not further prepared than dried	7 %
	- Cut flowers, dyed, bleached, impregnated or otherwise prepared	16%
	piepaieu	10 70
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
	B. Other:	
	I. Fresh	7 %
	II. Not further prepared than dried	5 %
,	III. Other	14 %

CCT heading No	Description	Rate of duty
07.01	Vegetables, fresh or chilled:	
•	G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots:	
	III. Horse-radish (Cochlearia armoracia)	13 %
,	Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench); Moringa oleifera (drumsticks)	Free
	Pumpkins, courges and courgettes, from 1 January to last day of February	9 %
	Other, excluding celery sticks and parsley, from 1 January to 31 March	9 %
07.02	Vegetables (whether or not cooked), preserved by freezing: ex B. Other:	
	Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench)	13 %
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:	
	ex E. Other vegetables:	
	Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench)	Free
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared:	
	ex B. Other:	
	— Mushrooms, excluding cultivated mushrooms	8 %
	— Horse-radish (Cochlearia armoracia)	Free
	Okra (Hibiscus esculentus L. or Abelmoschus esculentus (L.) Moench)	11 %
	— Sweet peppers with a humidity content of 9.5% or less	12 %
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:	
	B. Other:	
	I. Peas (including chick peas) and beans (of the genus 'Phaseolus'):	
	— Beans of the genus 'Phaseolus'	Free
	— Chick peas of the species 'Cicer arietinum'	Free
	— Other III. Other:	3 %
	— Cajan peas of the species 'Cajanus cajan'	Free
	— Other	3 %
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:	
	B. Other	Free

CCT heading No	Description	Rate of duty
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:	
	ex A. Dates	
	— for industrial tranformation, excluding the manufacture of alcohol, or for conditioning for retail sale in immediate packings with a net capacity of 11 kg or less (a)	8 %
	ex B. Bananas:	
	— Dried	2 %
	D. Avocados	6%
	E. Coconuts	Free
	H. Other:	
	- Mangosteens, guavas	Free
	- Mangoes	4 %
08.02	Citrus fruit, fresh or dried:	
00.02	ex E. Other:	
	Limes and limettes (Citrus aurantifolia var. Lumio and var. Limetta)	9.6%
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not:	
	D. Pistachios	Free
	E. Pecans	Free
	F. Areca (or betel) and cola	Free
	ex G. Other (excluding hazelnuts)	Free
08.07	Stone fruit, fresh:	
-	E. Other	7 %
08.08	Berries fresh:	
00.00	C. Bilberries (fruit of the species Vaccinium myrtillus)	2 %
	E. Papaws	2 %
	F. Other	5 %
ex 08.09		
CX 00.09	Other fruit, fresh: — Rose-hips fruit	Free
	Rose-hips fruit Watermelons, from 1 November to 30 April	6.5%
	Other, excluding melons and watermelons	6%
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:	
	ex B. Bilberries (fruit of the species Vaccinium myrtillus), black- berries (brambleberries), mulberries and cloudberries	8 %
	C. Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium	7 %
	ex D. Other:	
	— Quinces	11 %

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

ex D. — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ————————————————————————————————————	CCT heading No	Description	Rate of duty
Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption): C. Papaws		B, E and F and 08.09, excluding pineapples, melons	7 %
gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption): C. Papaws		— Rose-hips fruit	Free
D. Bilberries (fruit of the species Vaccinium myrtillus) E. Other: — Quinces — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons Free 08.12 Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05: A. Apricots E. Papaws E. Papaws E. C. Other: — Tamarind (pods, pulp) — Rose-hips fruit Free 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Free 09.01 Coffee, whether or not roasted or free of caffeine: coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 11. Roasted: a) Not free of caffeine 12.% b) Free of caffeine 13.% B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14.% 09.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free 09.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 1. Pimento:	08.11	gas, in brine, in sulphur water or in other preservative solutions),	
E. Other: — Quinces — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons Free 08.12 Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05: A. Apricots E. Papaws E. Q. Other: — Tamarind (pods, pulp) — Rose-hips fruit Free 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, whether or not roasted or free of caffeine: coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: 1. Unroasted: b) Free of caffeine 9 % II. Roasted: a) Not free of caffeine 12 % b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14 % 09.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free 09.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 11. Pimento:		C. Papaws	Free
- Quinces		D. Bilberries (fruit of the species Vaccinium myrtillus)	3 %
- Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons Free 08.12 Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05: A. Apricots		E. Other:	
and F and 08.09, excluding pineapples, melons and watermelons Free 08.12 Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05: A. Apricots E. Papaws Free ex G. Other: — Tamarind (pods, pulp) — Rose-hips fruit Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 9 % II. Roasted: a) Not free of caffeine b) Free of caffeine 12 % b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 7 Tea: A. In immediate packings of a net capacity not exceeding 3 kg 7 Free 10 9.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 4 % II. Pimento:		— Quinces	4 %
Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05: A. Apricots E. Papaws E. Papaws E. Papaws E. C. Other: — Tamarind (pods, pulp) — Rose-hips fruit Free O8.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 11. Roasted: a) Not free of caffeine b) Free of caffeine 12.% b) Free of caffeine 13.3% B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14.% O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free O9.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 11. Pimento:		and F and 08.09, excluding pineapples, melons and	Free
08.02, 08.03, 08.04 or 08.05: A. Apricots E. Papaws Free ex G. Other: — Tamarind (pods, pulp) — Rose-hips fruit Free 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Free 09.01 Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 9 % II. Roasted: a) Not free of caffeine 12 % b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14 % 09.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free 09.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: I. Pepper: b) Other 1I. Pimento:		waterinerons	1100
E. Papaws ex G. Other: — Tamarind (pods, pulp) — Rose-hips fruit — Free 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions — Free 09.01 Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine — 9 % II. Roasted: a) Not free of caffeine — 12 % b) Free of caffeine — 13 % B. Husks and skins — 8 % C. Coffee substitutes containing coffee in any proportion — 14 % 14 % 19.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg — Free 09.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: I. Pepper: b) Other — 4 % II. Pimento:	08.12		
ex G. Other: — Tamarind (pods, pulp) — Rose-hips fruit Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 11. Roasted: a) Not free of caffeine b) Free of caffeine 12 % b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14 % O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free O9.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 11. Pimento:		A. Apricots	5 - 5 %
- Tamarind (pods, pulp) Free - Rose-hips fruit Free - Rose-hips fruit Free 08.13 Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Free 09.01 Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 9% II. Roasted: a) Not free of caffeine 12% b) Free of caffeine 13% B. Husks and skins 8% C. Coffee substitutes containing coffee in any proportion 14% 09.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free 09.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: I. Pepper: b) Other 4%		1	Free
Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 11. Roasted: a) Not free of caffeine b) Free of caffeine 12. % b) Free of caffeine 13. % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14. % 19.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free O9.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 11. Pimento:			
Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 12 % b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14 % O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other II. Pimento:		* * * * * * * * * * * * * * * * * * * *	
ly preserved in brine, in sulphur water or in other preservative solutions		— Rose-hips fruit	Free
Coffee, whether or not roasted or free of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 12 % b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14 % 19.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 1. Pimento:	08.13	ly preserved in brine, in sulphur water or in other preservative so-	Frag
and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: b) Free of caffeine 9% II. Roasted: a) Not free of caffeine 12% b) Free of caffeine 13% B. Husks and skins 8% C. Coffee substitutes containing coffee in any proportion 14% O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free O9.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: I. Pepper: b) Other 4% II. Pimento:		lutions	rice
I. Unroasted: b) Free of caffeine II. Roasted: a) Not free of caffeine b) Free of caffeine containing coffee in any proportion Tea: A. In immediate packings of a net capacity not exceeding 3 kg Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other II. Pimento:	09.01		
b) Free of caffeine 9% II. Roasted: a) Not free of caffeine 12% b) Free of caffeine 13 % B. Husks and skins 8% C. Coffee substitutes containing coffee in any proportion 14 % O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free O9.04 Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 4 % II. Pimento:		A. Coffee:	
II. Roasted: a) Not free of caffeine b) Free of caffeine 13 % B. Husks and skins C. Coffee substitutes containing coffee in any proportion 14 % 15 % 16 % 17 % 18 % 19 % 10 % 10 % 10 % 10 % 11 % 12 % 13 % 14 % 14 % 15 % 16 % 17 % 18 % 19 % 10 % 10 % 10 % 11 % 12 % 13 % 13 % 14 % 14 % 14 % 15 % 16 % 17 % 18 % 19 % 10 % 10 % 11 % 12 % 13 % 13 % 14 % 14 % 15 % 16 % 16 % 17 % 18 % 19 % 10 % 10 % 10 % 11 % 12 % 13 % 13 % 14 % 14 % 15 % 16 % 17 % 18 % 19 % 10 % 10 % 11 % 12 % 12 % 13 % 13 % 14 % 14 % 15 % 16 % 17 % 18 % 19 % 10 % 10 % 10 % 11 % 12 % 12 % 13 % 14 % 14 % 15 % 16 % 17 % 18 % 19 % 19 % 10 % 10 % 10 % 10 % 11 % 12 % 13 % 14 % 15 % 16 % 17 % 18 % 19 % 19 % 10 % 10 % 10 % 10 % 10 % 10 % 11 % 12 % 12 % 13 % 14 % 15 % 16 % 17 % 18 % 19 % 19 % 10 % 10 % 10 % 10 % 10 % 10 % 11 % 12 % 12 % 13 % 14 % 15 % 16 % 16 % 17 % 18 % 19 % 19 % 10 %		I. Unroasted:	
b) Free of caffeine 13 % B. Husks and skins 8 % C. Coffee substitutes containing coffee in any proportion 14 % Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other 4 % II. Pimento:			9 %
B. Husks and skins		a) Not free of caffeine	12 %
C. Coffee substitutes containing coffee in any proportion 14 % O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg . Free Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other		b) Free of caffeine	13 %
O9.02 Tea: A. In immediate packings of a net capacity not exceeding 3 kg Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other		B. Husks and skins	8 %
A. In immediate packings of a net capacity not exceeding 3 kg. Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other		C. Coffee substitutes containing coffee in any proportion	14 %
A. In immediate packings of a net capacity not exceeding 3 kg. Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: 1. Pepper: b) Other	09.02	Tea:	
the genus 'Pimenta': A. Neither crushed nor ground: I. Pepper: b) Other			Free
I. Pepper: b) Other 4 % II. Pimento: 4 %	09.04		
b) Other		A. Neither crushed nor ground:	
II. Pimento:		I. Pepper:	
,		b) Other	4 %
c) Other	*	II. Pimento:	
		c) Other	5 %

CCT heading No	Description	Rate of duty
09.04	B. Crushed or ground:	
(cont'd)	I. Pimento of the genus 'Capsicum'	5 %
	II. Other	4 %
09.06	Cinnamon and cinnamon-tree flowers:	
	A. Ground	2 %
	B. Other	2 %
09.07	Cloves (whole fruit, cloves and stems)	10 %
09.08	Nutmeg, mace and cardamoms:	
	A. Neither crushed nor ground:	
	II. Other:	
	a) Nutmeg	Free
	B. Crushed or ground:	
	I. Nutmeg	Free
	II. Mace	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:	
	A. Neither crushed nor ground:	•
	I. Aniseed	Free
	II. Badian seed	7 %
	III. Seeds of fennel, coriander, cumin, caraway and juniper:	
	b) Other:	
	2. Other	Free
	B. Crushed or ground:	
	I. Badian seed	7 %
	III. Other	Free
09.10	Thyme, saffron and bay leaves; other spices:	
	A. Thyme:	
	I. Neither crushed nor ground:	i
	b) Other	11 %
	II. Crushed or ground	13 %
	B. Bay leaves	12 %
•	F. Other spices, including the mixtures referred to in Note 1 (b) to this Chapter:	
	I. Neither crushed nor ground	Free
	II. Crushed or ground:	
	b) Other	3 %
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:	
	A. Flour of the dried leguminous vegetables falling within heading No 07.05	3 %

CCT heading No	Description	Rate of duty
11.04 (cont'd)	B. Flour of the fruits falling within any heading in Chapter 8:	
(com u)	I. Of bananas:	_
	— Denatured (a)	Free
	— Other	2 %
	II. Other:	
	— Chestnuts	7 · 5 %
	— Not specified	3 %
12.07	Plants and parts (including seeds and fruits) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:	
•	B. Liquorice roots	Free
	C. Tonquin beans	Free
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:	
	C. Locust bean seeds:	
	I. Not decorticated, crushed or ground	Free
	II. Other	6 %
	D. Apricot, peach and plum stones, and kernels thereof	Free
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:	
	A. Conifer resins	Free
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:	
	A. Vegetable saps and extracts:	
	III. Of quassia amara	Free
	IV. Of liquorice	Free (*)
	V. Of pyrethrum and of the roots of plants containing rotenone	Free
	VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Free
	VIII. Other:	
	a) Medicinal	Free
	B. Pectic substances, pectinates and pectates:	,
	ex I. Dry, excluding apple, pear and quince pectic sub- stances	12 %
	ex II. Other, excluding apple, pear and quince pectic sub- stances	7 %

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

CCT heading No	Description	Rate of duty
13.03 (cont'd)	C. Agar-agar and other mucilages and thickeners derived from vegetable products:	
	I. Agar-agar	Free
N.	II. Mucilages and thickeners extracted from locust beans or locust bean seeds	Free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):	
	A. Osier:	
	II. Other	Free
	B. Cereal straw, cleaned, bleached or dyed	Free
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:	
	A. Lard stearin and oleostearin:	
	II. Other	2 %
	B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a)	Free
	C. Other	5 %
15.04	Fats and oils, of fish and marine mammals, whether or not refined:	
	A. Fish-liver oil:	
	I. Of a vitamin A content not exceeding 2 500 international units per gram	Free
15.05	Wool grease and fatty substances derived therefrom (including lanolin):	
	A. Wool grease, crude	Free
	B. Other	Free
15.06	Other animal oils and fats (including neat's foot oils and fats from bones or waste)	Free
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	B. China-wood and oiticica oil; myrtle wax and Japan wax	Free
	C. Castor oil:	
	II. Other	6 %
,	D. Other oils:	
	1. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (a):	
	a) Crude:	
	1. Palm oil	2.5 %
	ex 3. Other, excluding linseed oil, groundnut oil, sunflower seed oil and colza oil	2.5 %

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

CCT heading No 15.07 (cont'd)	Description D. I. b) Other:	Rate of duty
(cont'd)	,	
	ex 2. Other:	
	— Palm kernel and coconut oil	6.5%
	II. Other:	
	a) Palm oil:	
	1. Crude	4 %
	2. Other	12 %
	b) Other:	,
ļ	1. Solid, in immediate packings of a net capacity of 1 kg or less	18 %
	2. Solid, other; fluid:	-
	ex aa) Crude:	
	- Palm kernel and coconut oil	7 %
	ex bb) Other:	
	— Palm kernel and coconut oil	13 %
15.10	Fatty acids; acid oils from refining; fatty alcohols:	
1	A. Stearic acid	2 %
1	B. Oleic acid	3 %
i	C. Other fatty acids; acid oils from refining	Free
. 1	D. Fatty alcohols	6 %
15.11	Glycerol and glycerol lyes:	
1	A. Crude glycerol and glycerol lyes	Free
	B. Other, including synthetic glycerol	Free
	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:	
	A. In immediate packings of a net capacity of 1 kg or less	16 %
	B. Other	11 %
	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:	
	A. Spermaceti, crude, pressed or refined, whether or not coloured	Free
	B. Beeswax and other insect waxes, whether or not coloured:	1.00
	II. Other	Free
15.16	Vegetable waxes, whether or not coloured:	
	B. Other	Free
	2	
	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1.	A. Degras	Free

CCT heading No	Description	Rate of duty
15.17 (cont'd)	B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	II. Other:	_
	a) Oil foots and dregs; soapstocks	Free
	b) Other	Free
16.02	Other prepared or preserved meat or meat offal:	
	A. Liver:	
	I. Goose or duck liver	14 %
	B. Other:	
	II. Game or rabbit meat or offal:	
	— Game	9 %
	— Rabbit	14 %
	III. Other:	
	b) Other:	
	1. Containing bovine meat or offal:	
	ex bb) Other:	
	— Prepared or preserved bovine tongue	17 %
	2. Other:	
	aa) Of sheep or goats:	
	— Of sheep	18 %
	— Of goats	16 %
	bb) Other	. 16 %
16.03	Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:	
	B. More than 1 kg but less than 20 kg	Free
	C. 1 kg or less	5 %
16.04	Prepared or preserved fish, including caviar and caviar substitutes:	
	A. Caviar and caviar substitutes:	
	I. Caviar (sturgeon roe)	12 %
e.,	II. Other	16 %
	B. Salmonidae	4 %
	ex F. Bonito (Sarda spp) and mackerel	19 %
	G. Other:	
	I. Fillets, raw, coated with batter or breadcrumbs, deep	
	frozen	10 %
	II. Other	10 %
16.05	Crustaceans and molluscs, prepared or preserved:	
	A. Crabs	6.5 %
	ex B. Other, excluding shrimps of the Crangon spp type and snails other than seasnails	6 %
17.04	Sugar confectionery, not containing cocoa:	

CCT heading No	Description	Rate of duty
17.04 (cont'd)	B. Chewing gum	3 % + vc with a max. of 23 %
	C. White chocolate	5 % + vc with a max. of 27 % + ads
	D. Other	7 % + vc with a max. of 27 % + ads
18.03	Cocoa paste (in bulk or in block), whether or not defatted	11 %
18.05	Cocoa powder, unsweetened	9 %
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	3 % + vc 9 % + vc with a max. of 27 % + ads
19.02	Malt extract; preparations of flour, meal, starch of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: B. Other: I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	Free + vc
	Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as 'papad' Other	Free Free + vc
ex 19.04	Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches	4 % + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereals products (puffed rice, corn flakes and similar products)	Free + vc
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	·.
	A. Crispbread	3 %+vc with a max. of 24 % +adf
	B. Matzos	Free + vc with a max. of 20 % + adf

CCT heading No	Description	Rate of duty
19.07 (cont'd)	C. Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free + vc
	D. Other	5 % + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Gingerbread and the like	5 % + vc
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salts, spices or mustard:	
	ex C. Other, excluding 'mixed pickles' and sweet peppers	14 %
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	B. Truffles	14 %
	D. Asparagus	20 %
	E. Sauerkraut	15 %
	ex F. Capers	12 %
	ex H. Other, including mixtures:	_
	— Moringa oleifera (drumsticks)	Free
20.03	Fruit preserved by freezing, containing added sugar:	i I
	ex A. With a sugar content exceeding 13 % by weight:	
	 Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 	10 % + (L)
	ex B. Other:	, ,
	 Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 	10 %
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized):	
	B. Other:	
	ex I. With a sugar content exceeding 13 % by weight:	
	Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	6 % + (L)
	ex II. Other:	
	 Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 	6 %
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:	
	B. Jams and marmalades of citrus fruit:	
	ex I. With a sugar content exceeding 30 % by weight, excluding orange jam and marmalade	19 %+(L)
	ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marma-	19 % + (L)

20.05 (cont'd) B. ex III. Other, excluding orange jam and marmalade C. Other: 1. With a sugar content exceeding 30 % by weigh ex b) Other: — Fruit falling within heading Normal Norm	
C. Other: 1. With a sugar content exceeding 30 % by weigh ex b) Other: — Fruit falling within heading N 08.08 B, E and F and 08.09, e pineapples, melons and watermelor ex 11. With a sugar content exceeding 13 % but not ing 30 % by weight: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons ex III. Other: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons ex III. Other: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons 20.06 Fruit, otherwise prepared or preserved, whether or not condeded sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate of a net capacity: 1. Of more than 1 kg: — Almonds, walnuts and hazelnuts: — Other: 11. Of 1 kg or less: — Almonds, walnuts and hazelnuts: — Other: 12. Containing added spirit: a) Ginger: b) Pineapples, in immediate packings of a net of the sugar content exceeding weight: — bb) Other: 2. Of 1 kg or less: a) With a sugar content exceeding	Rate of du
ex b) Other: — Fruit falling within heading N 08.08 B, E and F and 08.09, e pineapples, melons and watermelor ex 11. With a sugar content exceeding 13 % but not ing 30 % by weight: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons ex III. Other: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons ex III. Other: A Nuts (including ground-nuts), roasted, in immediate of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the containing added sugar content exceeding weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding	19 %
- Fruit falling within heading N 08.08 B, E and F and 08.09, e pineapples, melons and watermelor ex 11. With a sugar content exceeding 13 % but not ing 30 % by weight: - Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons ex III. Other: - Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons 20.06 Fruit, otherwise prepared or preserved, whether or not condition of a net capacity: I. Of more than 1 kg: - Almonds, walnuts and hazelnuts - Other II. Of 1 kg or less: - Almonds, walnuts and hazelnuts - Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the sugar content exceeding weight bb) Other 2. Of 1 kg or less: a) With a sugar content exceeding	t:
ing 30 % by weight: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons ex III. Other: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons 20.06 Fruit, otherwise prepared or preserved, whether or not consider a deaded sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the consideration of	xcluding
and F and 08.09, excluding pineapples, and watermelons ex III. Other: — Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons 20.06 Fruit, otherwise prepared or preserved, whether or not consider a deded sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the consideration of the	exceed-
- Fruit falling within heading Nos 08.01, 08 and F and 08.09, excluding pineapples, and watermelons Fruit, otherwise prepared or preserved, whether or not consider a decided sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of 1. Of more than 1 kg: aa) With a sugar content exceeding weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding	melons
and F and 08.09, excluding pineapples, and watermelons Fruit, otherwise prepared or preserved, whether or not consider a deaded sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the constant	
added sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the sugar content exceeding weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding	, melons
of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the spirit of the sugar content exceeding weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding	ontaining
 Almonds, walnuts and hazelnuts Other II. Of 1 kg or less: Almonds, walnuts and hazelnuts Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the sugar content exceeding weight bb) Other Of 1 kg or less: aa) With a sugar content exceeding 	packings
— Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the spirit of the sugar content exceeding weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding	
II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the spirit of the sugar content exceeding weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding	
- Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the spirit of the	7 %
B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the spirit of	
I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net of the second	
a) Ginger b) Pineapples, in immediate packings of a net of the last of the la	
b) Pineapples, in immediate packings of a net of the second of the secon	
1. Of more than 1 kg: aa) With a sugar content exceeding weight	10 %
aa) With a sugar content exceeding weight	capacity:
2. Of 1 kg or less: aa) With a sugar content exceeding	
aa) With a sugar content exceeding	,
bb) Other	
c) Grapes:	
1. With a sugar content exceeding 13 % by	
2. Other	
d) Peaches, pears and apricots, in immediate of a net capacity:	packings

CCT heading No	Description	Rate of duty
20.06	B. I. d) 1. Of more than 1 kg:	
(cont'd)	aa) With a sugar content exceeding 13 % by	
	weight	25% + (L)
	bb) Other	25 %
	2. Of 1 kg or less:	
	aa) With a sugar content exceeding 15 % by weight	25 % + (L
	bb) Other	25 %
	e) Other fruits:	
	ex 1. With a sugar content exceeding 9 % by weight,	
	excluding cherries	25 %+(L
	ex 2. Other, excluding cherries	25 %
	f) Mixtures of fruit:	
	1. With a sugar content exceeding 9 % by weight	25% + (L
	2. Other	25 %
		-
	II. Not containing added spirit:	
	 a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: 	
	2. Grapefruit segments	10% + (L
	3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar	
	citrus hybrids	19 % + (L (*)
	4. Grapes	18 %+(L (*)
	ex 8. Other fruits:	
	 Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 	7.04 + 41
	·	7% + (L)
•	— Tamarind (pods, pulp)	7% + (L)
	ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:	
,	 Mixtures of two or more fruits fall- 	
i	ing within heading Nos 08.01,	
	08.08 B, E and F and 08.09, excluding melons and watermelons	11 %+(L
	b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:	
	2. Grapefruit segments	10 % + (L
	3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar	
	citrus hybrids	19 %+(L (*)
	4. Grapes	19 % + (L (*)

CCT heading No	Description	Rate of duty
20.06 (cont'd)	B. II. b) ex 8. Other fruits:	
(com u)	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	8 %+(L)
	9. Mixtures of fruit:	
	ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:	
	Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons	8 % + (L)
	c) Not containing added sugar, in immediate packings of a net capacity:	
	1. Of 4.5 kg or more:	
	ex dd) Other fruits:	
	— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	7 %
	ex ee) Mixtures of fruit:	<u> </u>
	— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50 % of the total weight of the fruits	11 %
	2. Of less than 4.5 kg:	
	ex bb) Other fruit and mixtures of fruit:	
	- Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	7 %
	— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50% of the total weight of the fruits	12 %
,	of the fluits	12 70
20.07	Fruit juices (including grape must) and vegetable juice, whether or not containing added sugar, but unfermented and not containing spirit:	
	A. Of a specific gravity exceeding 1.33 at 15 °C: III. Other:	
	ex a) Of a value exceeding 30 ECU per 100 kg net weight:	
	Fruit falling within subheading 08.01 A	Free

CCT heading	Description	Rate of duty
No	Description	rate of car,
20.07 (cont'd)	A. III. ex a) — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding dates, pineapples, melons and watermelons	14 %
	— Fruit falling within subheading 08.02 D	28 %
	b) Of a value not exceeding 30 ECU per 100 kg net weight:	
*	ex 1. With an added sugar content exceeding 30 % by weight:	
	 Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 	14 % + (L)
	— Fruit falling within subheading 08.02 D	28% + (L)
	ex 2. Other:	14 %
	- Fruit falling within subheading 08.02 D	28 %
		•
	B. Of a specific gravity of 1.33 or less at 15 °C: II. Other:	,
	a) Of a value exceeding 30 ECU per 100 kg net weight	
	2. Grapefruit juice	8 %
	3. Lemon juice or other citrus juices:	
	ex aa) Containing added sugar:	
	— Excluding lemon juice	13 % (*)
	ex bb) Other:	
	— Excluding lemon juice	13 % (*)
	4. Pineapple juice:	
	aa) Containing added sugar	17 % + (L) (*)
	bb) Other	17 % (*)
	6. Other fruit and vegetable juices:	
	ex aa) Containing added sugar:	
	- Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	9 %
	Other, excluding apricot and peach juices	17 % (*)
	ex bb) Other:	17.70(1)
	- Fruit falling within heading	
	Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	9 %
	- Other, excluding apricot and peach juices	18 % (*)

CCT heading No	Description	Rate of du
20.07	B. II. a) 7. Mixtures:	
(cont'd)	ex bb) Other, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice:	
	11. Containing added sugar	17 % (*)
	22. Other	18 % (*)
	b) Of a value of 30 ECU or less per 100 kg net weight:	
	2. Grapefruit juice:	
	aa) With an added sugar content exceeding 30 % by weight	8 % + (L
	bb) Other 4. Other citrus fruit juices:	8 %
	aa) With an added sugar content exceeding 30 % by weight	14 % + (I (*)
	bb) With an added sugar content of 30 % or less	14%(*
	cc) Not containing added sugar	15 % (*
	aa) With an added sugar content exceeding 30 % by weight	17 % + (1
	bb) With an added sugar content of 30 % or less by weight	17%(*
**	cc) Not containing added sugar	17 % (*
	7. Other fruit and vegetable juices:	
	ex aa) With an added sugar content exceeding 30 % by weight:	
	— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	9%+(1
	— Other, excluding apricot and peach juices	17 %+(
	ex bb) Within an added sugar content of 30 % or less by weight:	
	— Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and	0.04
	watermelons	9 %
		1,700
	ex cc) Not containing added sugar: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09,	
	excluding pineapples, melons and watermelons	9 %
	— Other, excluding apricot and peach juices	18 % (*

CCT heading No	Description	Rate of duty
20.07	B. II. b) 8. Mixtures:	
(cont'd)	ex bb) Other, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice:	
	11. With an added sugar content exceeding 30 % by weight	17 %+(L) (*)
	22. With an added sugar content of 30 % or less by weight	17 % (*)
	33. Not containing added sugar	18 % (*)
21.02	Extracts, essences or concentrates, of coffee, tea or mate and pre- parations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	,
	ex A. Essences or concentrates of coffee	9 %
	B. Extracts, essences or concentrates of tea or maté and pre- parations with a basis of those extracts, essences or con-	
	centrates	Free
	C. Roasted chicory and other roasted coffee substitutes:	
	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	2 % + vc
	II. Other	6 % + vc
21.03	Mustard flour and prepared mustard:	
	A. Mustard flour, in immediate packings of a net capacity:	
	I. Of 1 kg or less	Free
	II. Of more than 1 kg	Free
	B. Prepared mustard	8.%
21.04	Sauces; mixed condiments and mixed seasonings:	
	B. Sauces with a basis of tomato puréeex C. Other:	6 %
	— Products with a tomato ketchup basis	7 %
	Other, excluding sauces with a vegetable oil basis	5 %
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:	
	A. Soups and broths, in liquid, solid or powder form	11 %
	B. Homogenized composite food preparations	17 %
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Active natural yeasts:	
•	I. Culture yeast	8 %

heading No	Description	Rate of duty
21.06	A. II. Baker's yeast:	
(cont'd)	a) Dried	5 % + vc
•	b) Other	5 % + vc
	III. Other	10 %
	B. Inactive natural yeasts:	
	I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	6 %
	II. Other	Free
	C. Prepared baking powders	4 %
21.07	Food preparations not elsewhere specified or included:	
21.07	A. Cereals in grain or ear form, pre-cooked or otherwise pre-	
	I. Maize	3 % + vc
	II. Rice	4 % + vc
	III. Other G. Other:	4 % + vc
	1. Containing no milkfats or containing less than 1.5 % by weight of such fats:	ŀ
	 a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose): 	
	ex I. Containing no starch or less than 5 % by weight of starch:	
	— Palm tree cores	9 %
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Spa waters, natural or artificial; aerated waters	Free
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices within heading Nos 20.07:	
	A. Not containing milk or milkfats	6%
22.03	Beer made from malt	14.5%
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as concentrated extracts') for the manufacture of beverages: C. Spirituous beverages:	
	V. Other, in containers holding:	
	ex a) Two litres or less:	
	— Tequilla, Pisco en Singani	1.30 ECU per hl per % vol of alcoho

CCT heading No	Description	Rate of duty
23.10	Flours and meals, of meat offals, fish, crustaceans or molluscs, unfit for human consumption, greaves:	
	B. Flours and meals of fish, crustaceans or molluscs	Free
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:	
	B. Of leguminous vegetables	3 %
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:	
	B. Other	Free
23.07	Sweetened forage; other preparations of a kind used in animal feeding:	
	A. Fish or marine mammal solubles	Free
	C. Other	3 %
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigarettes	87 % (*)
	B. Cigars	42 % (*)
	C. Smoking tobacco	110 % (*)
	D. Chewing tobacco and snuff	45 % (*)
	E. Other, including agglomerated tobacco; in the form of sheets or strip	19 % (*)

Abbreviations

- (L): indicates that the goods referred to are subject to the levy system;
- vc: indicates that the goods referred to are subject to a charge based on a variable component which is specified under the regulations concerning trade in certain goods resulting from the processing of agricultural products;
- adf: indicates that additional duty may be levied on the flour content of the products concerned:
- ads: indicates that additional duty may be levied on the sugar content of the products concerned.

ANNEX B

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

I. INDEPENDENT COUNTRIES

208	Algeria	424	Honduras	520	Paraguay
	Angola	664	India	504	Peru
459	Antigua and Barbuda	700	Indonesia	708	Philippines
	Argentina	616	Iran		Qatar
	Bahamas	612	Iraq	066	Romania
640	Bahrain	272	Ivory Coast	632	Saudi Arabia
469	Barbados	464	Jamaica	248	Senegal :
421	Belize	628	Jordan	706	Singapore
516	Bolivia	696	Kampuchea (Cambodia)	806	Solomon Islands
508	Brazil	346	Kenya	728	South Korea
676	Burma	812	Kiribati	669	Sri Lanka
302	Cameroon	636	Kuwait	· 465	St Lucia
512	Chile	604	Lebanon	467	St Vincent
720	China	268	Liberia	492	Surinam
480	Colombia	216	Libya	393	Swaziland
318	Congo	370	Madagascar	608	Syria
436	Costa Rica	701	Malaysia	680	Thailand
448	Cuba	228	Mauritania	472	Trinidad and Tobago
600	Cyprus	373	Mauritius		Tunisia
	Dominica	412	Mexico	807	Tuvalu
456	Dominican Republic	204	Morocco	647	United Arab Emirates
500	Ecuador	366	Mozambique	524	Uruguay
220	Egypt	803	Nauru	816	Vanuatu
	El Salvador	432	Nicaragua	484	Venezuela
815	Fiji	288	Nigeria	690	Vietnam
314	Gabon	649	Oman	048	Yugoslavia
276	Ghana	662	Pakistan	322	Zaire
473	Grenada	442	Panama	378	Zambia
416	Guatemala	801	Papua New Guinea	382	Zimbabwe
488	Guyana				

⁽¹⁾ The code number preceding the name of each beneficiary country or territory is that given in 'Geonomenclature 1980' (Regulation (EEC) No 2566/79 — OJ No L 294, 21. 11. 1979, p. 5).

II. COUNTRIES AND TERRITORIES

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

- 808 American Oceania (1)
- 802 Australian Oceania (Christmas Island, Cocos (Keeling) Islands, Heard Island and McDonald Islands, Norfolk Island)
- 413 Bermuda
- 357 British Indian Ocean Territory
- 703 Brunei
- 463 Cayman Islands
- 529 Falkland Islands and dependencies
- 822 French Polynesia
- 044 Gibraltar
- 740 Hong Kong
- 743 Macao
- 377 Mayotte
- 476 Netherlands Antilles
- 809 New Caledonia and dependencies
- 814 New Zealand Oceania (Tokelau and Niue Islands; Cook Islands)
- 813 Pitcairn
- 890 Polar regions (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories)
- 329 St Helena and dependencies
- 454 Turks and Caicos Islands
- 457 Virgin Islands of the United States
- 811 Wallis and Futuna Islands
- 450 West Indies

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

⁽¹⁾ American Oceania includes: Guam, American Samoa (including Swain's Island), Midway Islands, Johnston and Sand Islands, Wake Island and the Trust Territory of the Pacific Islands (the Caroline, Marianas and Marshall Islands).

ANNEX C

List of products (a) mentioned in Article 1 (3)

01.01	Live horses, asses, mules and hinnies
01.04 A II	Pure-bred breeding animals, goats, live (b)
01.06	Other live animals
02.01 A I	Meat of horses, asses, mules and hinnies, fresh, chilled or frozen
02.01 A III b)	Meat of swine, other than domestic swine, fresh, chilled or frozen
02.01 B II a)	Offals of horses, asses, mules and hinnies, fresh, chilled or frozen
02.01 B II b)	Offals of bovine animals, fresh, chilled or frozen
02.01 B II d)	Other offals, fresh, chilled or frozen
02.04	Other meat and edible meat offals, fresh, chilled or frozen
02.06 A	Horsemeat, salted, in brine or dried
02.06 C I b)	Offals of bovine animals, salted, in brine, dried or smoked
02.06 C II b)	Offals of sheep and goats, salted, in brine, dried or smoked
02.06 C III	Other meat and edible meat offals, salted, in brine, dried or smoked

CHAPTER 3 Fish, crustaceans and molluscs

04.05 A 11	Eggs in shell, other than poultry eggs, fresh or preserved
04.06	Natural honey
04.07	Edible products of animal origin, not elsewhere specified or included

CHAPTER 5 Products of animal origin, not elsewhere specified or included

CHAPTER 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

07.01 A Potatoes, fresh or chilled

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

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

	07.01 F	Leguminous vegetables, shelled or unshelled, fresh or chilled
	07.01 G III	Horse-radish (Codilearia armoracia)
	07.01 S	Sweet peppers, fresh or chilled
	07.01 T	Other vegetables, fresh or chilled
	07.02 B	Other vegetables (whether or not cooked), preserved by freezing
ex	07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption, excluding olives (07.03 A)
	07.04 A	Onions, dried, dehydrated or evaporated, whole, cut, sliced, broken or in powder, but not further prepared
ex	07.04 B	Other dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives
	07.05	Dried leguminous vegetables, shelled, whether or not skinned or split
	07.06 B	Other
ex	08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not, excluding fresh bananas and fresh pineapples
	08.02 D	Grapefruit, fresh or dried
	08.02 E	Other citrus fruit, fresh or dried
	08.05 D	Pistachios, fresh or dried, shelled or not
	08.05 E	Pecans, fresh or dried, shelled or not
	08.05 F	Areca (or betel) and cola, fresh or dried, shelled or not
ex	08.05 G	Other nuts, fresh or dried, shelled or not, excluding hazelnuts
	08.07 E	Other stone fruit, fresh
	08.08 C	Bilberries (fruit of the species Vaccinium myrtillus)
	08.08 E	Papaws, fresh
	08.08 F	Other berries, fresh
	08.09	Other fruit, fresh
ex	08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar, excluding strawberries

08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
08.12	Fruit, dried, other than that falling within heading No 08.01 , 08.02 , 08.03 , 08.04 or 08.05
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions

CHAPTER 9 Coffee, tea, maté and spices

10.06 A	Rice for sowing (a)
11.04 A	Flour of dried leguminous vegetables falling within heading No 07.05
11.04 B	Flour of the fruits falling within any heading in Chapter 8
11.05	Flour, meal and flakes of potato
11.08 B	Inulin

ex CHAPTER 12 Oil seeds and oleaginous fruit; miscelleaneous grains, seeds and fruit; industrial and medical plants; straw and fodder; excluding sugar beet and sugar cane falling within heading No 12.04

CHAPTER 13 Lacs; gums; resins and other vegetable saps and extracts

	CHAPTER 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
	15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats
	15.03	Lard stearin, oleastearin and tallow stearin; lard-oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way
	15.04	Fats and oils, of fish and marine mammals, whether or not refined
	15.05	Wool grease and fatty substances derived therefrom (including lanolin)
	15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
•	15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, excluding olive oil falling within subheading 15.07 A
	15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vaccum or in inert gas, or otherwise modified

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

15.10	Fatty acids; acid oils from refining; fatty alcohols
15.11	Glycerol and glycerol lyes
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or soli- dified or hardened by any other process, whether or not refined, but not further prepared
15.13	Margarine, imitation lard and other prepared edible fats
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
15.17 A	Degras
15.17 B II	Residues resulting from the treatment of fatty substances or animal or vegetable waxes, excluding products falling within subheading 15.17 B I
16.02 A I	Other prepared or preserved liver of goose or ducks
16.02 B II	Other prepared or preserved meat or meat offal or game or rabbit
16.02 B III b) 1 bb	o)Other prepared or preserved meat or meat offal, containing bovine meat or offal, other products than those falling within subheading 16.02 B III b) I aa)
16.02 B III b) 2	Other prepared or preserved meat or meat offal
16.03	Meat extracts, meat juices and fish extracts
16.04	Prepared or preserved fish, including caviar and caviar substitutes
16.05	Crustaceans and molluscs, prepared or preserved
17.04	Sugar confectionery, not containing cocoa
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CHAPTER 18 Cocoa and cocoa preparations

CHAPTER 19 Preparations of cereals, flour or starch; pastrycooks' products

ex CHAPTER 20 Preparations of vegetables, fruit or other parts of plants excluding:

- products falling within subheadings 20.07 A I a), A I b) 2, B I a) 1 aa),
 B I a) 1 bb) 22, B I b) 1 aa) 22 and B I b) 1 bb) 22,
- juice of pineapples, melons and watermelons falling within subheadings 20. 07 A III a), A III b) 1 and A III b) 2,
- mixtures of fruitjuice containing more than 25 % pineapple juice, falling within subheading 20.07 B II a) 7 bb)

ex	CHAPTER	21	Miscellaneous edible preparations, excluding sugar syrups falling within subheading 21.07 F
ex	CHAPTER	22	Beverages, spirits and vinegar, excluding products falling within headings and subheadings 22.04, 22.05, 22.07 A and 22.09 C I $$
	23.01		Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves
	23.02 B		Bran, sharps and other residues derived from the sifting, milling or working of leguminous vegetables
	23.06 B		Products of vegetable origin of a kind used for animal food, not elsewhere specified or included, other than those falling within subheading 23.06 A
	23.07 A		Sweetened forage; other preparations of a kind used in animal feeding: fish or marine mammal solubles
	23.07 C		Sweetened forage; other preparations of a kind used in animal feeding, other than those products falling within subheadings 23.07 A and B
	24.02		Manufactured tobacco; tobacco extracts and essences

ANNEX D

List of least-developed developing countries

660	Afghanistan	667	Maldives
666	Bangladesh	232	Mali
284	Benin	672	Nepal
675	Bhutan	240	Niger
391	Botswana	652	North Yemen
328	Burundi	247	Republic of Cape Verde
306	Central African Republic	324	Rwanda
244	Chad	311	São Tomé and Principe
375	Comoros	355	Seychelles and dependencies
310	Equatorial Guinea	264	Sierra Leone
334	Ethiopia	342	Somalia
252	Gambia	656	South Yemen
260	Guinea	224	Sudan
257	Guinea Bissau	352	Tanzania
452	Haiti	280	Togo
338	Jibuti	817	Tonga ,
684	Laos	350	Uganda
395	Lesotho	236	Upper Volta
386	Malawi	819	Western Samoa