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**COUNCIL REGULATION (EC) No 3448/93
of 6 December 1993**

**laying down the trade arrangements applicable to certain goods resulting from the processing of
agricultural products**

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► <u>M1</u> Council Regulation (EC) No1097/98 of 25 May 1998	L 157	1	30.5.1998
► <u>M2</u> Commission Regulation (EC) No 2491/98 of 18 November 1998	L 309	28	19.11.1998
► <u>M3</u> Council Regulation (EC) No 2580/2000 of 20 November 2000	L 298	5	25.11.2000



COUNCIL REGULATION (EC) No 3448/93

of 6 December 1993

laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 43 and 113 thereof,

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

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

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

Whereas Articles 38 to 47 of the Treaty provide for the establishment of a common agricultural policy covering the agricultural products listed in Annex II to the Treaty;

Whereas certain agricultural products are used in numerous goods not covered by Annex II to the Treaty;

Whereas it is necessary to provide for measures under the common agricultural policy and the common commercial policy to take account of the impact of trade in such goods on the objectives of Article 39 of the Treaty and of how measures adopted to implement Article 43 of the Treaty affect the economic position of such goods, given the differences between the costs of procuring agricultural products within and outside the Community and the differences in the prices of agricultural products;

Whereas the Treaty lays down that agricultural policy and commercial policy are Community policies; whereas it is necessary to establish for certain goods resulting from the processing of agricultural products general and comprehensive rules, applicable throughout the Community, relating to trade in these goods, in order to attain the objectives of the Treaty;

Whereas 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⁽⁴⁾ provides for the levying on imports of certain goods of a charge consisting of a fixed component for the protection of the processing industry and a variable component to offset any difference between the prices of the relevant agricultural products in the Community and on the world market;

Whereas the overall approach of the arrangements introduced by Regulation (EEC) No 3033/80 must be maintained, with certain extensions as explained below and certain adjustments; whereas, on the one hand, it is appropriate to draw up, in respect of the goods to which the arrangements currently apply, set out in Table 1 of Annex B, the list of agricultural products for which price differences between the world market and the Community market can be offset on importation, and, on the other hand, it must be possible to identify among those agricultural products the basic products for which such differences are actually recorded, the quantities of other agricultural products, assimilated products or products resulting from their processing being converted into equivalent quantities of basic products;

Whereas certain amendments are needed to the rules applicable to trade in these goods to take account of developments in the Community's agreements and in the common agricultural policy;

Whereas certain goods falling within Chapters 1 to 24 of the combined nomenclature are not covered by Regulation (EEC) No 3033/80;

⁽¹⁾ OJ No C 126, 7. 5. 1993, p. 13.

⁽²⁾ OJ No C 315, 22. 11. 1993.

⁽³⁾ OJ No C 304, 10. 11. 1993, p. 8.

⁽⁴⁾ OJ No L 323, 29. 11. 1980, p. 1. Regulation as last amended by Regulation (EEC) No 1436/90 (OJ No L 138, 31. 5. 1990, p. 9).

▼B

whereas these goods are also obtained using agricultural products subject to the common agricultural policy; whereas the charges applied to imports of such goods must therefore likewise cover the difference between the world market prices and the prices on the Community market for the agricultural products used in their production and ensure the protection of the processing industry concerned; whereas it is therefore necessary to consolidate the rules applying to all the goods obtained in significant proportion from agricultural products;

Whereas, under agreements entered into, the Community is to limit such charges to covering, in whole or in part, differences in the price of agricultural products used in the production of the goods in question; whereas it is accordingly necessary to establish for these goods that part of the overall charge which covers the differences between the prices of the agricultural products taken into account;

Whereas, for the basic products concerned, the offsetting of the price differences between the world market and the Community market takes the form of agricultural levies; whereas it is necessary to maintain a close link between the calculation of the agricultural component of the charge applicable to goods and that applicable to basic products imported in the unaltered state;

Whereas, in order to avoid undue administrative formalities, negligible amounts should not be applied and Member States should be permitted to refrain from adjusting amounts relating to a given transaction where the balance of the amounts concerned is itself negligible;

Whereas the implementation of preferential agreements should not complicate the procedures applicable to trade with third countries; whereas the implementing rules must therefore ensure that goods declared for export under a preferential arrangement are not in fact exported in accordance with the general arrangements and vice versa;

Whereas arrangements must be made for export refunds on certain agricultural products used in the manufacture of goods not covered by Annex II to the Treaty in order not to penalize producers of the said goods for the prices at which they are obliged to procure their supplies as a result of the common agricultural policy; whereas such refunds may cover only the difference between the price of an agricultural product on the Community market and world market respectively; whereas these arrangements should accordingly be established as part of the common organization of the markets concerned;

Whereas Article 13 of Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organization of the market in cereals⁽¹⁾ and the corresponding Articles of certain other regulations on the common organization of the markets in agricultural products provide for the granting of such refunds; whereas the implementing rules should be adopted under the management committee procedure referred to in Article 23 of Regulation (EEC) No 1766/92 and the corresponding Articles of the other Regulations concerned; whereas the amounts of the refunds should be fixed under the same procedure as the amounts of the refunds for the agricultural products exported in the unaltered state; whereas the implementing rules for the said procedure must be established having regard essentially to the manufacturing processes of the goods concerned; whereas the implementing rules should accordingly be established on the same basis;

Whereas the mechanism of agricultural protection provided for by this Regulation may prove defective under exceptional circumstances; whereas that risk may also arise in the context of preferential agreements; whereas in order to avoid in such cases leaving the Community market without defence against disturbances which could result from this, it is appropriate to provide for all necessary measures to be taken rapidly;

⁽¹⁾ OJ No L 181, 1. 7. 1992, p. 21.

▼B

Whereas Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community customs code ⁽¹⁾ should be made applicable to trade covered by this Regulation;

Whereas the distinction drawn between agricultural products covered by Annex II to the Treaty and goods not covered by Annex II is a criterion specific to the Community, based on the situation of agriculture and the food industry in the Community; whereas the situation may be appreciably different in certain third countries with which the Community concludes agreements; whereas, therefore, provision must be made in such agreements for the possibility of extending the general rules applicable to processed agricultural products not covered by Annex II to the Treaty, *mutatis mutandis*, to certain agricultural products covered by Annex II to the Treaty;

Whereas the Regulation requires detailed implementing rules; whereas it is appropriate for those detailed rules to be laid down after consulting a management committee on which the Member States are represented; whereas the rules should include, in particular, rules on fixing the quantities of basic products considered to have been used in the manufacture of goods covered by Regulation (EEC) No 3033/80 and listed in Table 1 of Annex B to this Regulation, which replace Council Regulation (EEC) No 3034/80 of 11 November 1980 fixing the quantities of basic products considered to have been used in the manufacture of goods covered by Regulation (EEC) No 3033/80 ⁽²⁾,

HAS ADOPTED THIS REGULATION:

Article 1

▼M1

1. This Regulation determines the trade arrangements applicable to certain goods defined in Annex B.

▼M3

2. For the purposes of this Regulation:
- ‘agricultural products’ shall mean products covered by Annex I to the Treaty,
 - ‘goods’ shall mean products not covered by Annex I to the Treaty and listed in Annex B to this Regulation.

However, the term ‘goods’ used in Chapter 2 of Title 1 and in Article 11 shall relate to products not covered by Annex I to the Treaty and contained in the corresponding Annexes to the Regulations on the common organisation of markets in the agricultural sector.

▼M1

- 2a. For the purposes of application of certain preferential agreements:
- ‘agricultural component’ shall mean the part of the charge corresponding to the Community Customs Tariff duties applicable to the agricultural products listed in Annex A or, where appropriate, the duties applicable to agricultural products originating in the countries concerned for the quantities of these agricultural products considered to have been used, as referred to in Article 13,
 - ‘non-agricultural component’ shall mean the part of the charge corresponding to the Common Customs Tariff duties, reduced by the agricultural component defined in the first indent,
 - ‘basic products’ shall mean certain agricultural products covered by Annex A to this Regulation or assimilated to those products or resulting from their processing, for which the duties published in the Common Customs Tariff serve to determine the agricultural component of the charge applicable to the goods.

⁽¹⁾ OJ No L 302, 19.10. 1992, p. 1.

⁽²⁾ OJ No L 323, 29. 11. 1980, p. 7. Regulation as last amended by Commission Regulation (EEC) No 572/91 (OJ No L 63, 9. 3. 1991, p. 24).

▼B

3. This Regulation may also apply to certain agricultural products in the framework of preferential trade.

In that case the list of those agricultural products subject to the rules governing trade in goods shall be established by the agreement concerned.

TITLE I**TRADE ARRANGEMENTS****▼M1**

CHAPTER I

Importation

Section I

Trade with non-member countries*Article 2*

1. Save where otherwise provided in this Regulation, the Common Customs Tariff duties shall apply to the goods listed in Annex B.

For the goods listed in Table 1 of Annex B, the charge shall consist of an *ad valorem* duty, designated the 'fixed component', and a specific amount set in ecus, designated the 'agricultural component'.

For the goods listed in Table 2 of Annex B, the agricultural component of the charge shall be part of the charge applicable to imports of such goods.

2. Subject to Articles 10 and 10a, the levying of any customs duty or charge having equivalent effect other than the charge provided for in paragraph 1 shall be prohibited.

3. The general rules for interpretation of the Combined Nomenclature and the special rules for application of the Nomenclature shall apply for the purposes of classification of the products covered by this Regulation; the tariff nomenclature resulting from application of this Regulation shall be included in the Common Customs Tariff.

4. The detailed rules for application of this Regulation shall be adopted in accordance with the procedure laid down in Article 16.

Article 3

(Deleted)

Article 4

1. Where the Common Customs Tariff lays down a maximum charge, the charge provided for in Article 2 may not exceed this maximum.

Where the maximum charge referred to in the previous subparagraph may be applied only under specific conditions, these conditions shall be determined in accordance with the procedure laid down in Article 11(1) of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾.

2. Where the maximum charge consists of an *ad valorem* duty plus an additional duty on various kinds of sugar, expressed as sucrose (AD S/Z), or on flour (AD F/M), such additional duty shall be that laid down in the Common Customs Tariff.

Article 5

(Deleted)

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 2308/97 (OJ L 321, 22.11.1997, p. 1).

▼M1

Section II
Preferential trade

Article 6

1. The agricultural component applicable in the framework of preferential trade shall be the specific amount fixed in the Common Customs Tariff.

However, where the country or countries concerned satisfy the requirements of Community legislation for processed products, adopt the same basic products as the Community, cover the same goods and use the same coefficients as the Community:

- (a) this agricultural component may be determined on the basis of the quantities of basic products actually used if the Community has concluded a customs cooperation agreement covering the establishment of such quantities;
- (b) the duty applicable on importation of the basic product may be replaced by an amount established on the basis of the difference between agricultural prices in the Community and those in the country or region concerned, or by an amount offsetting a jointly established price for the region concerned;
- (c) where application of point (b) results in amounts with little impact on the goods covered, this arrangement may be replaced by a system of flat rate amounts or rates.

2. The agricultural components, with any reductions, applicable to imports under a preferential agreement shall be converted into national currency by applying the same exchange rate as applicable to non-preferential trade.

3. The *ad valorem* duties corresponding to the agricultural component of the charge for the goods in Table 2 of Annex B may be replaced by another agricultural component where provided for by a preferential agreement.

4. The detailed rules for applying this Article shall be adopted in accordance with the procedure laid down in Article 16.

If necessary, these detailed rules shall cover in particular:

- completion and circulation of the documents necessary for granting these arrangements,
- the measures necessary to avoid diversions of trade,
- the list of basic products.

5. Where methods of analysing the agricultural products used are necessary, the methods specified for the agricultural products in question in the case of refunds on exports to third countries shall be used.

6. The Commission shall publish the charges resulting from application of the agreements referred to in paragraphs 2 and 3.

Article 7

1. Where a preferential agreement provides for the reduction or phasing-out of the non-agricultural part of the charge, this shall be the fixed component in the case of the goods listed in Table 1 of Annex B.

2. Where a preferential agreement provides for a reduction in the agricultural component, whether or not within the limits of a tariff quota, the detailed rules for determining and managing such reduced agricultural components shall be adopted in accordance with the procedure laid down in Article 16, provided the agreement specifies:

- the products eligible for these reductions,
- the quantities of goods or value of any quotas to which these reductions apply or the method of calculating these quantities or values,
- the factors determining the reduction in the agricultural component.

▼M1

3. The detailed rules necessary for initiating and managing reductions in the non-agricultural components of the charge shall be adopted in accordance with the procedure laid down in Article 16.

4. The Commission shall publish the charges resulting from application of the preferential agreements referred to in paragraphs 1 and 2.

▼B

CHAPTER 2

Exportation*Article 8*

1. On exportation of the goods, the agricultural products which have been used and which satisfy the conditions laid down in Article 9 (2) of the Treaty may qualify for refunds established pursuant to the regulations on the common organization of the market in the sectors concerned.

No export refund may be granted on agricultural products incorporated into goods not covered by a common organization of the market providing for export refunds on products exported in the form of such goods.

2. The list of goods qualifying for refunds shall be established, taking account of:

- the impact of the difference between the prices on the Community market and on the world market of the agricultural products used in their production,
- the need to cover this difference in whole or in part, to allow exportation of the agricultural products used in the goods concerned.

The list shall be drawn up pursuant to the regulations on the common organization of the agricultural markets.

3. The common implementing rules for the refund arrangements referred to in this Article shall be adopted in accordance with the procedure laid down in Article 16.

The amounts of the refunds shall be fixed in accordance with the same procedure as for the granting of refunds on the agricultural products concerned when they are exported in the unprocessed state.

4. Where the arrangements for the direct offsetting referred to in Article 6 (1) (b) are established within the framework of a preferential agreement, the amounts payable on exports to the country or countries concerned by the agreement shall be determined jointly and on the same basis as the agricultural component of the charge under the conditions laid down in the agreement.

These amounts shall be established in accordance with the procedure laid down in Article 16. The implementing rules which may be necessary pursuant to this paragraph, and in particular measures to ensure that goods declared for export under a preferential arrangement are not in fact exported under a non-preferential arrangement or vice versa, shall be adopted by the same procedure.

Where methods of analysing the agricultural products used are necessary, the methods specified for the agricultural products in question in the case of refunds on exports to third countries shall be used.

▼M3

5. Compliance with the limits arising from agreements concluded in accordance with Article 300 of the Treaty shall be ensured on the basis of certificates issued in respect of the reference periods laid down, supplemented by the amount provided for in respect of small exporters.

6. The amount below which small exporters may be exempted from presentation of certificates under the export refund arrangements shall

▼ M3

be set at EUR 50 000 per year. This ceiling may be adjusted, in accordance with the procedure referred to in Article 16.

▼ B*Article 9*

Where, pursuant to a regulation on the common organization of a particular market, levies, charges or other measures are applied to exports of an agricultural product listed in Annex A, appropriate measures with regard to certain goods the export of which is likely to hinder achievement of the objective in the agricultural sector in question, because of their high content of the agricultural product concerned and the uses to which they may be put, may be decided, in accordance with the procedure laid down in Article 16, taking due account of the specific interest of the processing industry.

TITLE II**GENERAL PROVISIONS***Article 10*

Where there is a danger that a reduction in the agricultural component applicable to imports of goods under a preferential agreement could disturb the agricultural markets or the markets in the goods concerned, the safeguard clauses applicable to imports of the agricultural products concerned shall also apply to the goods listed in Annex B.

For the purposes of assessing the disturbances in question, account shall be taken of the characteristics of the goods actually imported under the preferential arrangements compared with the characteristics of the goods traditionally imported prior to the introduction of these arrangements.

▼ M1*Article 10a*

1. In order to prevent or counteract adverse effects on the Community market which may result from imports of certain goods resulting from the processing of agricultural products, listed in Annex C, importation at the rate of duty provided for in the Common Customs Tariff of one or more of such goods shall be subject to the payment of an additional import duty if the conditions set out in Article 5 of the Agreement have been fulfilled unless the imports are unlikely to disturb the Community market or where the effects would be disproportionate to the intended objective.

2. The trigger prices below which an additional import duty may be imposed shall be those forwarded to the World Trade Organisation by the Community.

The trigger quantities which must be exceeded in order for an additional import duty to be imposed shall be determined, *inter alia*, on the basis of imports into the Community in the three years preceding that in which the adverse effects referred to in paragraph 1 arise or seem likely to arise.

3. The import prices to be taken into consideration when imposing an additional import duty shall be determined on the basis of the cif import prices of the consignment concerned.

4. The detailed implementing rules shall be adopted in accordance with the procedure laid down in Article 16.

These rules shall cover in particular:

- (a) the goods to which additional import duties are applied under Article 5 of the Agreement;
- (b) the other criteria necessary for application of paragraph 1 in accordance with Article 5 of the Agreement.

▼M3*Article 11*

1. Admission of agricultural products under the inward processing arrangements shall be subject to a prior check on compliance with the economic conditions referred to in Article 117(c) of Regulation (EEC) No 2913/92. These conditions shall be considered fulfilled in accordance with Article 552 of Commission Regulation (EEC) No 2454/93 ⁽¹⁾.

Moreover, and in accordance with Regulation (EEC) No 2454/93, the economic conditions referred to in Article 117(c) of Regulation (EEC) No 2913/92 shall also be considered fulfilled for certain quantities of basic products used for the manufacture of goods. These quantities shall be determined with the aid of a balance drawn up by the Commission, based on a comparison between the required available funds and the forecast refund requirements, and taking account, in particular, of the estimated volume of exports of the goods concerned and the internal and external market situation of the relevant basic products. This balance, and hence these quantities, shall be reviewed at regular intervals in order to take account of developments in economic and regulatory factors.

The detailed rules for the application of the second subparagraph, making it possible to determine the basic products to be admitted under inward processing arrangements and check and plan the quantities thereof, shall guarantee greater clarity for operators through prior publication of indicative import quantities for each individual COM. These shall be published on a regular basis, depending on the use of such quantities. The detailed application rules shall be adopted in accordance with the procedure referred to in Article 16.

The term 'basic product' used in this Article shall concern the products listed by CN code in the table in Annex A, including solely footnote 1 concerning cereals.

2. The quantity of goods, admitted under inward processing arrangements other than those referred to in the second subparagraph of paragraph 1 and therefore not subject to the charge provided for in Article 2 for the purpose of, or as a result of, exporting other goods shall be that actually used in the manufacture of the goods.

▼B*Article 12***▼M1****▼B**

2. Table 2 of Annex B may be amended in accordance with the procedure laid down in Article 16, in order to adapt it to the agreements concluded by the Community.

▼M1

3. The Commission shall adapt this Regulation or Regulations adopted pursuant thereto to any amendments to the Combined Nomenclature.

Article 13

1. This Article shall apply to all preferential trade for which determination of the agricultural component of the charge, possibly reduced under the conditions laid down in Article 7, is not based on the actual content referred to in Article 6(1)(a) and/or for which the basic amounts are not based on the price differences referred to in Article 6(1)(b).

2. The characteristics of the basic products and the quantities of the basic products to be taken into account shall be those laid down by Commission Regulation (EC) No 1460/96 ⁽²⁾.

⁽¹⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 1602/2000 (OJ L 188, 26.7.2000, p. 1).

⁽²⁾ OJ L 187, 26.7.1996, p. 18.

▼M1

Any amendments to be made to this Regulation shall be adopted in accordance with the procedure laid down in Article 16.

▼B*Article 14***▼M1**

1. The threshold or thresholds below which the agricultural components established in accordance with Articles 6 and 7 shall be fixed at zero may be laid down in accordance with the procedure laid down in Article 16. The non-application of these agricultural components may be made subject to special conditions, in accordance with the same procedure, in order to avoid creating artificial trade flows.

▼B

2. A threshold below which Member States may refrain from applying amounts to be granted or levied pursuant to this Regulation, in connection with a given economic transaction, may be established in accordance with the procedure laid down in Article 16 if the balance of these amounts is lower than the threshold.

▼M3

Article 16

1. The Commission shall be assisted by a committee on horizontal questions concerning trade in processed agricultural products not listed in Annex I (hereinafter referred to as 'the Committee').

2. Where reference is made to this Article, Articles 4 and 7 of Decision 1999/468/EC shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at one month.

3. The Committee shall adopt its rules of procedure.

▼B*Article 17*

The committee may examine any other matter referred to it by its chairman, either on the chairman's own initiative or at the request of a Member State.

▼M1*Article 18*

The measures necessary to adapt this Regulation to amendments made to the Regulations on the common organisation of the market in agricultural products in order to maintain the existing arrangements shall be adopted in accordance with the procedure laid down in Article 16.

▼B*Article 19*

Methods of qualitative and quantitative analysis of the goods and the other technical provisions necessary for identifying them or for determining their composition shall be adopted in accordance with the procedure laid down in Article 10 of Regulation (EEC) No 2658/87.

Article 20

The Member States shall communicate to the Commission the information necessary for implementing this Regulation, on the one hand, on imports, exports and, even where appropriate, production of the goods and, on the other, on the administrative implementing measures adopted. The detailed rules for communication of this information shall be laid down in accordance with the procedure laid down in Article 16.

▼B*Article 21*

Regulation (EEC) No 3033/80 shall be repealed on 1 January 1994. References to Regulation (EEC) No 3033/80 shall be treated as references to this Regulation.

Regulation (EEC) No 3034/80 shall be repealed on the date of entry into force of the regulation adopted pursuant to Article 13.

Article 22

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

It shall apply from 1 January 1994.

2. The application of this Regulation to caseins falling within CN code 3501 10 and to caseinates and other casein derivatives falling within CN code 3501 90 90 shall be deferred until a further decision by the Council.

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

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ANNEX A

List of the agricultural products in respect of which price differences between the world market and the Community market can be offset on importation (*)

CN code	Description of the agricultural products
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter, not flavoured or containing added fruit, nuts or cocoa
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
0405	Butter and other fats and oils derived from milk
0709 90 60	Sweet corn, fresh or chilled
0712 90 19	Dried sweet corn, whole, cut, sliced, broken or in powder, but not otherwise further prepared, other than hybrid sweet corn for sowing
Chapter 10	Cereals ⁽¹⁾
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1703	Molasses resulting from the extraction or refining of sugar

(*) Agricultural products taken into account when used in the unprocessed state or after processing or considered to have been used for the manufacture of the goods listed in Table 1 of Annex B.

⁽¹⁾ Excluding spelt for sowing falling within CN code 1001 10 90, hybrid seed maize falling within CN codes 1005 10 11 to 1005 10 19, rice for sowing falling within CN code 1006 10 10 and hybrid sorghum for sowing falling within CN code 1007 00 10.

▼ M2

ANNEX B

TABLE 1

CN code	Description
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
0403 10 51 to 0403 10 99	- Yoghurt, flavoured or containing added fruit, nuts or cocoa
0403 90 71 to 0403 90 99	- Other, flavoured or containing added fruit, nuts or cocoa
0405 20 10 to 0405 20 30	Dairy spreads of a fat content, by weight, of 39 % or more but not exceeding 75 %
0710 40 00	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen
0711 90 30	Sweet corn 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
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10 10	- Margarine, excluding liquid margarine, containing more than 10 % but not more than 15 % by weight of milk fats
1517 90 10	- Other, containing more than 10 % but not more than 15 % by weight of milk fats
1702 50 00	Chemically pure fructose
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, falling within CN code 1704 90 10
1806	Chocolate and other food preparations containing cocoa
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, excluding goods falling within CN code 1901 90 91
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

▼M2

CN code	Description
2001 90 30	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006
2004 90 10	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006
2005 80 00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006
2008 99 85	Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) otherwise prepared or preserved, not containing added spirit or added sugar
2008 99 91	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, otherwise prepared or preserved, not containing added spirit or added sugar
2101 12 98	Preparations with a basis of coffee
2101 20 98	Preparations with a basis of tea or maté
2101 30 19	Roasted coffee substitutes excluding roasted chicory
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes excluding those of roasted chicory
2102 10 31 and 2102 10 39	Bakers' yeast, dried or not
2105 00	Ice cream and other edible ice, whether or not containing cocoa
ex 2106	Food preparations not elsewhere specified or included other than those falling within CN codes 2106 10 20, 2106 90 20 and 2106 90 92, and other than flavoured or coloured sugar syrups
2202 90 91 and 2202 90 95 and 2202 90 99	Waters, including mineral and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009, containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404
2905 43 00	Mannitol
2905 44	d-Glucitol (sorbitol)
ex 3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10 29	Other, of a kind used in the drink industries, containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume not exceeding 0,5 %, other than those of CN code 3302 10 21
ex 3501	Caseins, caseinates and other casein derivatives
ex 3505 10	Dextrins and other modified starches, excluding esterified or etherified starches of CN code 3505 10 50
3505 20	Glues based on starches, dextrins or other modified starches

▼ M2

CN code	Description
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile paper, leather or like industries, with a basis of amylaceous substances, not elsewhere specified or included
3824 60	Sorbitol other than that of subheading 290544

TABLE 2

CN code	Description
ex 0505	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:
0505 10 90	- Feathers of a kind used for stuffing; down, other than raw
0505 90	- Other
0509 00 90	Natural sponges of animal origin, other than raw
1212 20 00	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground
ex 1302	Vegetable saps and extracts of liquorice, hops, pyrethrum or of the roots of plants containing rotenone
1302 19 30	Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations
1302 19 91	Other, medicinal
ex 1302 20	Pectates
1302 31 00	Agar-agar, whether or not modified
1302 32 10	Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1515 60	Joboba oil and its fractions, whether or not refined, but not chemically modified
1516 20 10	Hydrogenated castor oil, so called ' <i>opal-wax</i> '
1517 90 93	Edible mixtures or preparations of a kind used as mould release preparations
ex 1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included; excluding the oils of CN codes 1518 00 31 and 1518 00 39
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522 00 10	Degras
1702 90 10	Chemically pure maltose
1704 90 10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances
1803	Cocoa paste, whether or not defatted
1804 00 00	Cocoa butter, fat and oil

▼M2

CN code	Description
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
2001 90 60	Palm hearts, prepared or preserved by vinegar or acetic acid
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
2008 11 10	- Peanut butter
2008 91 00	- Palm hearts
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products; roasted chicory, extracts, essences or concentrates thereof other than preparations of CN codes 2101 12 98, 2101 20 98, 2101 30 19 and 2101 30 99
2102 10	Active yeasts:
2102 10 10	— Culture yeast
2102 10 90	- Other, excluding bakers' yeast
2102 20	Inactive yeasts; other single-cell micro-organisms, dead
2102 30 00	Prepared baking powders
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2104	Soups and broths and preparations therefore; homogenised composite food preparations
ex 2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances:
2106 10 20	- - Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch
2106 90	- Other:
2106 90 20	- - Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
2106 90 92	- - Other preparations containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch
2201 10	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90 10	Other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009, not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404
2203 00	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
ex 2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength other than obtained from agricultural products listed in Annex II to the EEC Treaty
ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, not obtained from agricultural products listed in Annex II to the EEC Treaty; spirits, liqueurs and other spirituous beverages

▼ M2

CN code	Description
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences
3301 90 21	Extracted oleoresins of liquorice and hops
3301 90 29	Extracted oleoresins of pyrethrum or of roots of plants containing rotenone; intermixtures of vegetables extracts, for the manufacture of beverages or of food preparations
3301 90 31	Other extracted oleoresins: medicinal
ex 3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10 21	Of a kind used in the food and drink industries containing all flavouring agents characterising a beverage other than of an alcoholic strength by volume not exceeding 0,5 %, containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols

▼M1

ANNEX C

CN code	Description of goods
0403 10 51 to 0403 10 99	Yogurt, flavoured or containing added fruit, nuts or cocoa
0403 10 71 to 0403 90 99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk containing added fruit, nuts or cocoa
0710 40	Sweetcorn (uncooked or cooked by steaming or boiling in water), frozen
0711 90 30	Sweetcorn provisionally preserved (for example, by sulphur dioxide gas, in brine, sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption
1517 10 10	Margarine, excluding liquid margarine containing more than 10 % but not more than 15 % by weight of milk fats
1517 90 10	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516, containing more than 10 % but not more than 15 % by weight of milk fats
1702 50 00	Chemically pure fructose
2005 80 00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2905 43 00	Mannitol:
	D-Glucitol (Sorbitol):
	- in aqueous solution:
2905 44 11	- - containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	- - other
	- other:
2905 44 91	- - containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 99	- - other
3505 10 10	Dextrin
3505 10 92	Other modified starches, excluding esterified or etherified starches, amilomers, cadexomers, crilanomers and eldexomers
	Glues based on starches or on dextrans or other modified starches:
3505 20 10	- containing, by weight, less than 25 % of starches or dextrans or other modified starches
3505 20 30	- containing, by weight, 25 % or more but less than 55 % of starches or dextrans or other modified starches
3505 20 50	- containing, by weight, 55 % or more but less than 80 % of starches or dextrans or other modified starches
3505 20 90	- containing, by weight, 80 % or more of starches or dextrans or other modified starches
	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs or other products and preparations (for example, dressings and mordants), of a kind used in the paper, leather or like industries, with a basis of amylaceous substances, not elsewhere specified or included:
3809 10 10	- containing by weight of such substances less than 55 %
3809 10 30	- containing by weight of such substances 55 % or more but less than 70 %
3809 10 50	- containing by weight of such substances 70 % or more but less than 83 %

▼ M1

CN code	Description of goods
3809 10 90	- containing by weight of such substances 83 % or more Sorbitol other than of CN code 2905 44: — in aqueous solution:
3824 60 11	- - containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 19	- - other - other:
3824 60 91	- - containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content
3824 60 99	- - other