

COMMISSION REGULATION (EC) No 967/2006**of 29 June 2006****laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector⁽¹⁾, and in particular Articles 13(2), 15(2) and 40(1)(c) and (2)(d) thereof,

Whereas:

- (1) Under Article 12 of Regulation (EC) No 318/2006, production in excess of the quota may be used for the processing of certain products, carried forward to the next marketing year or used for the specific supply arrangements for the outermost regions, in accordance with Council Regulation (EC) No 247/2006 laying down specific measures for agriculture in the outermost regions of the Union⁽²⁾, or exported within certain limits.
- (2) Under Article 15 of Regulation (EC) No 318/2006, a surplus amount is to be levied on quantities of surplus sugar, surplus isoglucose and surplus inulin syrup not carried forward or exported, or used for the specific supply arrangements for the outermost regions, and on industrial sugar, industrial isoglucose and industrial inulin syrup for which no proof has been supplied, by a date to be determined, that it has been processed into one of the products referred to in Article 13(2) of that Regulation; and on quantities withdrawn from the market in accordance with Article 19 of that Regulation and for which the obligations provided for in Article 19(3) thereof are not met.
- (3) The levy should be fixed at a high level in order to avoid the accumulation of quantities produced in excess of the quota and likely to disrupt the market. A fixed amount, equal to the level of full import duties on white sugar, would appear appropriate to this end.
- (4) Certain provisions should be laid down for cases where sugar, isoglucose or inulin syrup in excess of the quota may be destroyed and/or become unrecoverable, and for

cases of *force majeure* making it impossible to use the products as provided for in Article 12 of Regulation (EC) No 318/2006.

- (5) Article 17 of Regulation (EC) No 318/2006 provides for approval of undertakings processing sugar, isoglucose or inulin syrup into one of the industrial products referred to in Article 13(2) of that Regulation. The content of the application for approval which processors must submit to the competent authorities of the Member States should be specified. The commitments these undertakings must make in return for approval must be laid down, in particular the obligation to keep an up-to-date record of the quantities of raw materials entering, being processed in and leaving the undertaking in the form of processed products. To ensure that the arrangements for industrial sugar, industrial isoglucose and industrial inulin syrup operate correctly, provision must be made for the imposition of penalties on processors who do not meet their obligations or their commitments.
- (6) Conditions should be laid down for the use of the industrial sugar, industrial isoglucose and industrial inulin syrup referred in Article 12(a) of Regulation (EC) No 318/2006 as regards, in particular, the contracts for deliveries of raw materials between manufacturers and processors, and the list of products referred to in that point should be drawn up in accordance with Article 13(2) of that Regulation, taking into account the experience gained as regards supplies of sugar to the chemicals and pharmaceutical industries.
- (7) To make the control system more effective, the use of industrial sugar, industrial isoglucose and industrial inulin syrup should be restricted to a direct sale between an approved manufacturer and an approved processor.
- (8) To facilitate the use of industrial sugar and access to this raw material by potential users, manufacturers should be allowed to replace a quantity of their industrial sugar with sugar produced by another manufacturer established, if necessary, in another Member State. However, this possibility should only be granted on condition that additional checks on the quantities delivered and actually used by industry are carried out correctly. The decision on whether to grant this possibility must be left to the discretion of the competent authorities of the Member States concerned.

⁽¹⁾ OJ L 58, 28.2.2006, p. 1.

⁽²⁾ OJ L 42, 14.2.2006, p. 1. Regulation as amended by Regulation (EC) No 318/2006.

- (9) To ensure that the sugar, isoglucose or inulin syrup is properly used, financial penalties must be laid down for processors at a dissuasive level to avoid any risk of the raw materials being used for other purposes.
- (10) Under Article 14(1) of Regulation (EC) No 318/2006, each undertaking may decide to carry forward all or part of its production in excess of its sugar quota, its isoglucose quota or its inulin syrup quota to be treated as part of the next marketing year's production. Since a sugar-producing undertaking may carry forward all of its production in excess of the quota, the beet growers concerned should be closely associated with the decision to carry forward by means of an agreement within the trade referred to in Article 6 of that Regulation.
- (11) Isoglucose is produced on an ongoing basis throughout the year and is difficult to store. It should therefore be laid down that the decision to carry forward may be taken *a posteriori* by the isoglucose-producing undertakings.
- (12) For the purposes of monitoring quantities and destinations, it should be laid down that the sugar used in the context of the specific supply arrangements for the outermost regions must be the object of a direct sale from the manufacturer to the undertaking in the outermost regions, in accordance with the rules laid down in Commission Regulation (EC) No 793/2006 of 12 April 2006 laying down certain detailed rules for applying Council Regulation (EC) 247/2006 laying down specific measures for agriculture in the outermost regions of the Union ⁽¹⁾. The proper application of the two regimes requires close cooperation between the authorities of the Member State in which the sugar is produced who are responsible for managing surplus sugar and the authorities in the outermost regions who are responsible for managing the specific supply arrangements.
- (13) Export must be carried out under an export licence without refund issued in accordance with Article 23 of Regulation (EC) No 318/2006 and, for sugar, under quotas to be opened by the Commission taking into account the Community's commitments under the World Trade Organisation. For administrative reasons, the export documents provided for in Commission Regulation (EC) No 1291/2000 laying down common detailed

rules for the application of the system of import and export licences and advance fixing certificates for agricultural products ⁽²⁾ should be used as proof of export. Member States should carry out physical checks in accordance with the rules laid down in Commission Regulation (EC) No 2090/2002 laying down detailed rules for applying Council Regulation (EEC) No 386/90 as regards physical checks carried out when agricultural products qualifying for refunds are exported ⁽³⁾.

- (14) For the sake of transparency and legal clarity, Commission Regulations (EEC) No 2670/81 laying down detailed implementing rules in respect of sugar production in excess of the quota ⁽⁴⁾, (EEC) No 65/82 laying down detailed rules for carrying forward sugar to the following marketing year ⁽⁵⁾ and (EC) No 1265/2001 laying down detailed rules for the application of Council Regulation (EC) No 1260/2001 as regards granting the production refund on certain sugar products used in the chemical industry ⁽⁶⁾ should be repealed with effect from 1 July 2006.
- (15) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

CHAPTER I

SCOPE AND DEFINITIONS

Article 1

Scope

This Regulation lays down the conditions for the use or carry-forward of quantities of sugar, isoglucose and inulin syrup produced in excess of the quota and the rules on the levy charged on the surplus in accordance with Chapter 3 of Title II of Regulation (EC) No 318/2006.

⁽¹⁾ OJ L 145, 31.5.2006, p. 1. Regulation as amended by Regulation (EC) No 852/2006 (OJ L 158, 10.6.2006, p. 9).

⁽²⁾ OJ L 152, 24.6.2000, p. 1. Regulation as last amended by Regulation (EC) No 410/2006 (OJ L 71, 10.3.2006, p. 7).

⁽³⁾ OJ L 322, 27.11.2002, p. 4. Regulation as last amended by Regulation (EC) No 1454/2004 (OJ L 269, 17.8.2004, p. 9).

⁽⁴⁾ OJ L 262, 16.9.1981, p. 14. Regulation as last amended by Regulation (EC) No 95/2002 (OJ L 17, 19.1.2002, p. 37).

⁽⁵⁾ OJ L 9, 14.1.1982, p. 14. Regulation as last amended by Regulation (EC) No 2223/2000 (OJ L 253, 7.10.2000, p. 15).

⁽⁶⁾ OJ L 178, 30.6.2001, p. 63. Regulation as amended by Regulation (EC) No 493/2006 (OJ L 89, 28.3.2006, p. 11).

*Article 2***Definitions**

For the purposes of this Regulation:

- (a) 'raw material' means sugar, isoglucose or inulin syrup;
- (b) 'industrial raw material' means industrial sugar, industrial isoglucose or industrial inulin syrup as referred to in Article 2(6) and (7) of Regulation (EC) No 318/2006;
- (c) 'manufacturer' means an undertaking producing raw materials, approved in accordance with Article 17 of Regulation (EC) No 318/2006;
- (d) 'processor' means an undertaking processing the raw material into one or more of the products referred to in the Annex, approved in accordance with Article 5 of this Regulation.

Quantities of raw materials and of industrial raw materials shall be expressed in tonnes of white sugar equivalent or in tonnes of dry matter in the case of isoglucose.

CHAPTER II

LEVY*Article 3***Amount**

1. The levy provided for in Article 15 of Regulation (EC) No 318/2006 shall be EUR 500 per tonne.
2. Before 1 May following the marketing year in which the surplus has been produced, the Member State shall notify manufacturers of the total levy to be paid. This amount shall be paid by the manufacturers in question before 1 June of the same year.
3. The quantity on which the levy has been paid shall be considered to have been disposed of on the Community market.

*Article 4***Surplus subject to levy**

1. The levy shall be charged to manufacturers in respect of the surplus produced in excess of their quota for a given marketing year.

However, the levy shall not be charged on the quantities referred to in paragraph 1 which have been:

- (a) delivered to a processor before 30 November of the following marketing year to be used in the manufacture of the products referred to in the Annex;
- (b) carried forward in accordance with Article 14 of Regulation (EC) No 318/2006 and, in the case of sugar, stored by the manufacturer until the last day of the marketing year in question;
- (c) delivered before 31 December of the following marketing year in the context of the specific supply arrangements for the outermost regions provided for in Title II of Regulation (EC) No 247/2006;
- (d) exported before 31 December of the following marketing year under an export licence;
- (e) destroyed or damaged without possibility of recovery, in circumstances recognised by the competent authority of the Member State concerned.

2. Sugar manufacturers shall communicate to the competent authority of the Member State which approved them, before 1 February of the marketing year concerned, the quantity of sugar produced in excess of their production quota.

Sugar manufacturers shall also communicate, where appropriate, before the end of each of the following months, the adjustments to this production made in the course of the previous month of that marketing year.

3. The Member States shall establish and communicate to the Commission, not later than 30 June, the quantities referred to in the second subparagraph of paragraph 1, the total surplus quantities and the levies charged for the previous marketing year.

4. If, in cases of *force majeure*, the operations referred to in paragraph 1(a), (c) and (d) cannot be carried out within the given deadlines, the competent authority of the Member State on whose territory the surplus sugar, isoglucose or inulin syrup was produced shall adopt measures appropriate to the circumstances cited by the party concerned.

CHAPTER III

INDUSTRIAL USE

Article 5

Approvals

1. The competent authorities of the Member States shall grant approval on request to undertakings which have the capacity to use the industrial raw material for the purposes of manufacturing one of the products referred to in the Annex and which undertake, in particular, to:

- (a) keep records in accordance with Article 11;
- (b) provide on request by these authorities any information or supporting documents needed for checking the origin and use made of the raw materials concerned;
- (c) allow these authorities to carry out appropriate administrative and physical checks.

2. Applications for approval shall indicate production capacity and the technical processing coefficients for the raw materials, and shall give a precise description of the product to be manufactured. The data shall be broken down by industrial site.

The competent authorities of the Member States shall take the necessary steps to verify the plausibility of the technical processing coefficients for the raw materials.

The coefficients shall be established on the basis of tests carried out in the processor's undertaking. If there are no coefficients specific to that undertaking, the check shall rely on the coefficients laid down in Community legislation or, if there are no such coefficients, on those generally accepted by the processing industry concerned.

3. Approval shall be granted for the production of one or more specific products. It shall be withdrawn if it is found that one of the conditions listed in paragraph 1 is no longer met. Approval may be withdrawn in the course of a marketing year. It shall not have retroactive effect.

Article 6

Delivery contracts

1. The industrial raw materials shall be the subject of the delivery contract referred in Article 13(1) of Regulation (EC) No 318/2006 between a manufacturer and a processor who guarantee their use in the Community for the purposes of manufacturing the products listed in the Annex to this Regulation.

2. The delivery contract for industrial raw materials shall include at least the following:

- (a) the names, addresses and approval numbers of the contracting parties;
- (b) the duration of the contract and the quantities of each of the raw materials to be delivered per delivery period;
- (c) the prices, qualities and all conditions applicable to the delivery of raw materials;
- (d) the manufacturer's undertaking to deliver a raw material from its production in excess of the quota and the undertaking by the processor to use the quantities delivered exclusively to produce one or more of the products covered by its approval.

3. If the manufacturer and the processor form part of the same undertaking, that undertaking shall draw up a pro forma delivery contract containing all the entries specified in paragraph 2 except for the prices.

4. The manufacturer shall send the competent authorities of the Member State which approved the processor in question a copy of each contract, before the first delivery under that contract. The copy need not show the prices referred to in paragraph 2(c).

*Article 7***Equivalence**

1. From the start of each marketing year until their production reaches their quota manufacturers may, under the delivery contracts referred to in Article 6, replace the industrial raw material with raw material produced under quota.

2. At the request of the manufacturer concerned, the raw material produced under quota delivered in accordance with paragraph 1 shall be entered in the accounts as industrial raw material delivered to a processor as provided for in point (a) of the second subparagraph of Article 4(1) for the same marketing year.

3. At the request of those concerned, the competent authorities of the Member States may permit a quantity of sugar produced in the Community by another manufacturer to be delivered in place of industrial sugar. In this case, the sugar delivered shall be entered in the accounts as industrial sugar delivered to a processor as provided for in point (a) of the second subparagraph of Article 4(1) for the same marketing year.

The competent authorities of the Member States concerned shall coordinate checks and monitoring of these operations.

*Article 8***Delivery of raw materials**

Based on the delivery notes referred to in Article 9(1), manufacturers shall communicate each month to the competent authority of the Member State which approved them the quantities of raw materials delivered the previous month under each of the delivery contracts indicating, where appropriate, the quantities delivered in accordance with Article 7(1) or (3).

The quantities referred to in the first subparagraph shall be considered to have been delivered in accordance with point (a) of the second subparagraph of Article 4(1).

*Article 9***Obligations on processors**

1. For each delivery, the processor shall submit to the manufacturer concerned a delivery note for industrial raw materials under the delivery contract referred to in Article 6, certifying the quantities delivered.

2. Before the end of the fifth month following each delivery, processors shall supply proof, to the satisfaction of the competent authorities of the Member State, of the use of the industrial raw materials for the purposes of manufacturing the products in accordance with the approval referred to in Article 5 and the delivery contract referred to in Article 6. This proof shall consist of the computerised recording in the records during or at the end of the manufacturing process of the quantities of the products concerned.

3. If processors have not supplied proof in accordance with paragraph 2, they shall pay a sum of EUR 5 per tonne of the delivery concerned and for each day of delay from the end of the fifth month following the delivery.

4. If processors have not supplied the proof referred to in paragraph 2 before the end of the seventh month following each delivery, the quantity concerned shall be considered to be overdeclared for the purposes of applying Article 13. The processor's approval shall be withdrawn for a period of between three and six months depending on the seriousness of the situation.

*Article 10***Communications from the Member States**

The Member States shall communicate to the Commission:

(a) not later than the end of the month following the month concerned, the quantity of the industrial raw material delivered;

(b) not later than the end of November for the previous marketing year:

— the quantity of industrial raw material delivered, broken down into white sugar, raw sugar, sugar syrup and isoglucose,

— the quantity of industrial raw material delivered used, broken down into white sugar, raw sugar, sugar syrup and isoglucose, on the one hand, and into the products referred to in the Annex on the other,

— the quantities delivered pursuant to Article 7(3).

*Article 11***Processor's records**

The competent authority of the Member State shall specify the records to be kept by processors and the frequency of such record-keeping, which shall be at least monthly.

These records, which shall be kept by the processor for at least the three years following the current year, shall comprise at least the following information:

- (a) the quantities of the different raw materials purchased for processing;
- (b) the quantities of raw materials processed and the quantities and types of end products, co-products and by-products obtained therefrom;
- (c) the wastage during processing;
- (d) the quantities destroyed and the reasons for such destruction;
- (e) the quantities and types of products sold or transferred by the processor.

*Article 12***Checks on processors**

1. Each marketing year, the competent authorities of the Member States shall carry out checks on at least 50 % of approved processors, selected on the basis of a risk analysis.

2. The checks shall comprise analysis of the processing chain, examination of the commercial documents, and physical checks on stocks to ensure that the raw materials delivered correspond to the end products, co-products and by-products obtained.

The checks shall verify the accuracy of the measuring instruments and laboratory analyses used to determine deliveries of raw materials and their entry into production, the products obtained and stock movements.

Where the competent authorities of the Member States provide that particular elements of the check may be carried out on the basis of a sample, that sample shall guarantee a reliable and representative level of control.

3. Every on-the-spot check shall be the subject of an inspection report signed by the inspector giving the details of the checks carried out. Reports shall indicate in particular:

- (a) the date of the check, and the persons present;
- (b) the period checked and the quantities involved;
- (c) the checking techniques used including, where applicable, reference to sampling methods;
- (d) the results of the check and the recommendations made;
- (e) an assessment of the seriousness, extent, permanence and duration of any faults and discrepancies found and all other elements to be taken into consideration for the purposes of applying penalties.

Each inspection report shall be archived and kept for at least three years following the year in which the check is carried out, in a way that ensures that it is readily useable by the Commission departments responsible for checks and inspections.

*Article 13***Penalties**

1. If the competent authority of the Member State detects a discrepancy between the physical stock, the stock registered in the records and deliveries of raw materials, or the absence of supporting documents to ensure consistency between these elements, the processor's approval shall be withdrawn for a period to be determined by the Member States, which may not be less than three months from the date of the finding. During the period of withdrawal of approval, the processor may not take delivery of industrial raw material, but may use any industrial raw material delivered previously.

In the event of overdeclaration of the quantities of raw materials used, the processor shall be required to pay a sum of EUR 500 per tonne overdeclared.

2. Approval shall not be withdrawn in accordance with paragraph 1 where the discrepancy between the physical stock and the stock registered in the stock records is due to *force majeure* or if it is less than 5 % in weight of the quantity of raw materials checked or due to omissions or simple administrative errors, provided that corrective measures are taken to ensure that similar errors do not recur.

CHAPTER IV

CARRY FORWARD*Article 14***Quantities carried forward**

Manufacturers may, under Article 14 of Regulation (EC) No 318/2006, carry forward to the next marketing year a quantity of raw material equal to or less than the surplus, compared to the quota allocated, of total production in that year, including the quantities previously carried forward to the current marketing year in accordance with that Article or withdrawn from the market in accordance with Article 19 of that Regulation.

*Article 15***Carry-forward of sugar**

1. The conditions for carrying forward sugar in accordance with Article 14 of Regulation (EC) No 318/2006 shall be laid down by an agreement within the trade as referred to in Article 6 of that Regulation and shall concern in particular the quantity of beet corresponding to the quantity of sugar to be carried forward and the breakdown of this quantity among beet producers.

2. Beet which corresponds to the quantity of sugar carried forward shall be paid for by the undertaking in question at a price which is at least equal to the minimum price and under the terms applicable to beet delivered as part of the quota production of the marketing year to which the sugar is carried forward.

*Article 16***Carry-forward of isoglucose**

Isoglucose manufacturers which decide to carry forward in a particular marketing year shall communicate their decision to the competent authorities of the Member State which approved them by 31 October of the following marketing year.

*Article 17***Communications from the Member States**

Member States shall communicate the following information to the Commission:

- (a) not later than 1 May, the quantities of beet sugar and inulin syrup from the current marketing year to be carried forward to the next marketing year;

- (b) not later than 15 July, the quantities of cane sugar from the current marketing year to be carried forward to the next marketing year;

- (c) not later than 15 November, the quantities of isoglucose carried forward from the previous marketing year.

CHAPTER V

SPECIFIC SUPPLY ARRANGEMENTS AND EXPORT*Article 18***Outermost regions**

1. Surplus raw materials used for the purposes of the specific supply arrangements for the outermost regions in accordance with Article 12(c) of Regulation (EC) No 318/2006 and within the quantitative limits set in the programmes referred to in Article 24(1) of Regulation (EC) No 247/2006 shall be the subject of a contract of direct sale from the manufacturer which produced them to an operator entered in one of the registers referred to in Article 9 of Regulation (EC) No 793/2006.

2. The contract referred to in paragraph 1 shall provide in particular for the transmission between the parties of:

- (a) a statement by the manufacturer of the quantity of surplus raw materials delivered under the contract; and
- (b) a statement by the operator concerned that the quantity in question has been delivered under the specific supply arrangements.

For surplus raw materials, the application for the aid certificate referred to in Article 7(4) of Regulation (EC) No 793/2006 shall be accompanied by the statement by the producer referred to in paragraph 2(a) of this Article. Box 20 of the aid certificate shall contain the entry 'C sugar: no aid' as referred to in Part F of Annex I to Regulation (EC) No 793/2006.

The competent authorities who issued the aid certificate shall send a copy of that certificate to the competent authorities of the Member State in which the manufacturer was approved.

The quantities of raw materials for which the manufacturer presents the statement referred to in paragraph 2(b), and for which the Member State concerned has copies of the aid certificate, shall be considered to have been delivered under the specific supply arrangements, as provided for in point (c) of the second subparagraph of Article 4(1).

*Article 19***Export**

1. The export licences referred to in point (d) of the second subparagraph of Article 4(1) shall be issued within the quantitative limits on export without refund to be set by the Commission in accordance with the procedure referred to in Article 39(2) of Regulation (EC) No 318/2006.

2. Surplus quantities shall be considered to have been exported within the meaning of point (d) of the second subparagraph of Article 4(1) of this Regulation where:

- (a) the product has been exported without refund as white sugar, unprocessed isoglucose or unprocessed inulin syrup;
- (b) the Member State of export has accepted the relevant export declaration before 1 January following the end of the marketing year during which the surplus raw material was produced;
- (c) the manufacturer has submitted to the competent authority of the Member State, before 1 April following the marketing year in which the surplus was produced:
 - (i) the export licence issued to it in accordance with Article 23 of Regulation (EC) No 318/2006;
 - (ii) the documents referred to in Articles 32 and 33 of Regulation (EC) No 1291/2000 required to release the guarantee;
 - (iii) a statement that the quantities exported have been entered in the accounts as the surplus quantities referred to in point (d) of the second subparagraph of Article 4(1) of this Regulation.

CHAPTER VI

GENERAL AND FINAL PROVISIONS*Article 20***Exchange rate**

In the Member States which have not adopted the euro, the exchange rate to be used is the exchange rate applicable:

- (a) for the levy referred to in Article 3, on the first day of the marketing year in which the surplus was produced;
- (b) for the amounts to be paid as referred to in Article 9(3) and Article 13(1), on the first day of the month in which they apply.

*Article 21***Checks and national implementing measures**

1. Member States shall carry out physical checks on at least 5 % of:

- (a) the quantities of sugar carried forward as referred to in Article 14;
- (b) the quantities of raw materials delivered in the context of the specific supply arrangements for the outermost regions referred to in Article 18;
- (c) the export declarations referred to in Article 19 in accordance with the detailed rules laid down in Regulation (EC) No 2090/2002.

2. Member States shall send the Commission not later than 30 March following the marketing year concerned an annual report showing the number of checks carried out, in particular those referred to in paragraph 1 of this Article and in Article 12, specifying, for each check carried out, the number of significant and insignificant deficiencies found and the action taken and penalties applied.

3. The Member States shall adopt all measures necessary to ensure that this Regulation is applied properly and may impose appropriate national penalties on operators involved in the procedure.

4. The Member States shall assist one another to ensure effective controls, and to ensure the check on the authenticity of documents submitted and/or the accuracy of the data exchanged.

*Article 22***Repeal**

Regulations (EEC) No 65/82, (EEC) No 2670/81 and (EC) No 1265/2001 are hereby repealed with effect from 1 July 2006.

Regulations (EEC) No 2670/81 and (EC) No 1265/2001 will, however, continue to apply to production in the 2005/06 marketing year.

*Article 23***Entry into force**

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

It shall apply from 1 July 2006.

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

Done at Brussels, 29 June 2006.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

ANNEX

CN code	Description of goods
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 39 00	-- Other
ex 1702 60 95	-- Syrups for spreading and for the production of rinse applestroop
2102 10	- Active yeasts
ex 2102 20	-- Inactive yeasts
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher (bioethanol)
ex 2207 20 00	- Ethyl alcohol, denatured, of any strength (bioethanol)
ex 2208 40	- Rum
ex 2309 90	- Products with a dry matter content of not less than 60 % lysine
29	Organic chemical products excluding products of subheadings 2905 43 00 and 2905 44
3002 90 50	-- Cultures of micro-organisms
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale
3006	Pharmaceutical goods specified in note 4 to chapter 30 of the combined nomenclature
3203 00 90	- Colouring matter of vegetable or animal origin and preparations based thereon
ex 3204	- Synthetic organic colouring matter and preparations as specified in note 3 to chapter 32 of the combined nomenclature based thereon
ex 35	Albuminoidal substances; modified starches; glues; enzymes, excluding products falling within heading 3501 and subheadings 3505 10 10, 3505 10 90 and 3505 20
ex 38	Miscellaneous chemical products except those of headings 3809 60 and 3824 60 00
ex 39	Plastics and articles thereof:
3901 to 3914	- Primary forms
ex 6809	Articles of plaster or of compositions based on plaster - boards, sheets, panels, tiles and similar articles